



REED UNION SCHOOL DISTRICT

First Interim Financial Report As of October 31, 2019

The First Interim Financial Report is the first update of the district's Adopted Budget, which was approved during the month of June 2019. The Adopted Budget is updated to reflect the latest changes within the school district's financial condition during the First Interim reporting period and then again during the Second Interim reporting period in the spring. The District must provide the Marin County Office of Education and the California Department of Education with an update on its financial condition as of October 31, 2019, known as the First Interim reporting period.

The First Interim Report must include a multi-year projection, including the current budget year and two subsequent years. The Board of Trustees must also file a certification of its financial condition. A "Positive Certification" means that the District will meet its financial obligations for the budget year and two subsequent years in the multi-year projection and maintain the state required reserve for economic uncertainties.

Attached are, the 2019-20 First Interim Summary and 2019-20 First Interim Multi-Year Summary reports; which were prepared using the state required forms, also attached.

At this time, it is recommended the Reed Union School District Board of Trustees file a **Positive Certification** of its financial condition as part of the First Interim Report.

- Based on current projections, the Reed Union School District will meet its financial obligations for the current and two subsequent years.
- The Reed Union School District will meet the state mandated reserve for the current year.
- In addition, the multi-year projections indicate that the Reed Union School District will meet the state mandated reserve for the two subsequent years.

The table below shows the variance, for total revenues and expenditures, between the Adopted Budget and the First Interim Report. Variances will be explained more in detail during the presentation of the First Interim Report to the Board of Education.

Description	Adopted Budget	First Interim	Variance
Beginning Balance	8,817,580	8,817,580	0
Revenues	23,785,914	23,884,345	98,431
Expenditures	24,121,751	25,265,736	1,143,985
Transfers	409,400	409,400	0
Ending Balance	8,891,143	7,845,589	-1,045,554

Reed Union School District
Multi-Year General Fund Summary
2019-20 First Interim

	2019-20 Adopted Budget	2019-20 1st Interim Budget	1st Interim Variance	1st Interim Variance %
A. Revenues				
1- LCFF Sources	318,194	318,194	0	0.00%
2- Property Taxes	16,730,195	16,828,626	98,431	0.59%
3- Federal Sources	278,931	278,931	0	0.00%
4- State Sources	328,803	328,803	0	0.00%
5- Parcel Taxes	2,403,690	2,403,690	0	0.00%
6- Foundation for Reed Schools	2,000,000	2,000,000	0	0.00%
7- Local Sources	102,000	102,000	0	0.00%
8- Special Education - SELPA Allocation	693,260	693,260	0	0.00%
Total Revenues	23,785,914	23,884,345	98,431	0.41%
B. Expenditures				
1- Certificated Salaries	10,151,555	10,238,975	87,420	0.86%
2- Classified Salaries	3,357,866	3,357,866	0	0.00%
3- Benefits	6,220,864	6,228,877	8,013	0.13%
4- Books & Supplies	1,192,256	1,192,560	304	0.03%
5- Operating Costs	2,561,277	2,561,277	0	0.00%
6- Capital Outlay	0	0	0	0.00%
7- Other Outgo	637,933	637,933	0	0.00%
Total Expenditures	24,121,751	24,217,488	95,737	0.40%
C. Excess / (Deficit)	(335,837)	(333,143)	2,694	
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	0	
2- Transfers Out	0	0	0	
3- Contributions to Restricted Programs	0	0	0	
Total Other Sources / Uses	409,400	409,400	0	
E. Change in Fund Balance	73,563	76,257	2,694	
F. Prior Year Carry-Over	0	1,048,248	1,048,248	
G. Adjusted Change in Fund Balance	73,563	(971,991)	(1,045,554)	
H. Beginning Balance	8,817,580	8,817,580		
I. Ending Balance	8,891,143	7,845,589		
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000		
2- Reserves (State Required Reserve)	964,870	1,010,630		
3- Designations				
Community Funded Designation	5,999,083	4,889,878		
SpEd Uncertainties Designation	500,000	500,000		
Technology Replacement	400,000	400,000		
OPEB Designation	345,000	345,000		
Growth Position (1 FTE @C3/S5)	85,750	85,750		
Restricted Balances	594,440	612,331		

**Reed Union School District
Multi-Year General Fund Summary
2019-20 First Interim Report**

	2019-20 Adopted Budget	2019-20 1st Interim Budget	2020-21 1st Projected Budget	2021-22 2nd Projected Budget
A. Revenues				
1- LCFF Sources	318,194	318,194	318,194	318,194
2- Property Taxes	16,730,195	16,828,626	17,501,771	18,185,747
3- Federal Sources	278,931	278,931	278,931	278,931
4- State Sources	328,803	328,803	328,803	328,803
e. CalSTRS On-Behalf	930,841	930,841	940,149	949,551
5- Parcel Taxes	2,403,690	2,403,690	2,475,801	2,550,075
6- Foundation for Reed Schools	2,000,000	2,000,000	2,000,000	2,000,000
7- Local Sources	102,000	102,000	102,420	102,844
8- Special Education - SELPA Allocation	693,260	693,260	715,028	736,622
Total Revenues	23,785,914	23,884,345	24,661,098	25,450,767
B. Expenditures				
1- Certificated Salaries	10,151,555	10,238,975	10,568,670	10,710,612
2- Classified Salaries	3,357,866	3,357,866	3,505,517	3,554,674
3- Benefits	6,220,864	6,228,877	6,429,077	6,462,449
a. CalSTRS	1,840,640	1,830,498	1,962,198	1,956,315
b. CalPERS	696,187	696,187	724,034	734,895
c. Health & Welfare	2,206,383	2,222,386	2,233,498	2,244,665
d. Statutory (i.e. FICA, Medi, WC)	546,813	548,965	569,197	577,022
e. CalSTRS On-Behalf	930,841	930,841	940,149	949,551
4- Books & Supplies	1,192,256	1,192,560	1,230,006	1,267,153
5- Operating Costs	2,561,277	2,561,277	2,630,046	2,709,473
6- Capital Outlay	0	0	0	0
7- Other Outgo	637,933	637,933	657,964	677,835
Total Expenditures	24,121,751	24,217,488	25,021,280	25,382,195
C. Excess / (Deficit)	(335,837)	(333,143)	(360,182)	68,572
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	409,400	409,400
2- Transfers Out	0	0	0	0
3- Contributions to Restricted Programs	0	0	0	0
Total Other Sources / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	73,563	76,257	49,218	477,972
F. Prior Year Carry-Over	0	1,048,248	0	0
G. Adjusted Change in Fund Balance	73,563	(971,991)	49,218	477,972
H. Beginning Balance	8,817,580	8,817,580	7,845,589	7,894,807
I. Ending Balance	8,891,143	7,845,589	7,894,807	8,372,779
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	964,870	1,010,630	1,000,851	1,015,288
3- Designations				
Community Funded Designation	5,999,083	4,889,878	5,049,144	5,706,182
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
OPEB Designation	345,000	345,000	345,000	345,000
Growth Position (1 FTE @C3/S5)	85,750	85,750	85,750	85,750
Restricted Balances	594,440	612,331	512,062	318,559
I. Other Post-Employment Benefits (OPEB):				
Total OPEB Liability	4,665,779	4,665,779	4,326,196	5,028,714
Fiduciary Net Position	502,773	502,773	512,828	523,085
Total Net OPEB Liability	4,163,006	4,163,006	4,839,024	5,551,799

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	17,048,389.00	17,048,389.00	69,702.00	17,146,820.00	98,431.00	0.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	248,907.00	248,907.00	146.13	248,907.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,505,690.00	2,505,690.00	67,739.82	2,505,690.00	0.00	0.0%
5) TOTAL, REVENUES			19,802,986.00	19,802,986.00	137,587.95	19,901,417.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,705,506.00	7,705,506.00	2,265,621.51	7,792,926.00	(87,420.00)	-1.1%
2) Classified Salaries		2000-2999	2,632,321.00	2,632,321.00	758,514.12	2,632,321.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,109,030.00	4,109,030.00	1,145,284.49	4,117,043.00	(8,013.00)	-0.2%
4) Books and Supplies		4000-4999	984,394.00	984,394.00	300,323.66	1,310,311.00	(325,917.00)	-33.1%
5) Services and Other Operating Expenditures		5000-5999	1,764,377.00	1,764,377.00	902,124.77	2,189,377.00	(425,000.00)	-24.1%
6) Capital Outlay		6000-6999	0.00	0.00	256,475.30	279,744.00	(279,744.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	237,613.00	237,613.00	336,172.31	237,613.00	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			17,433,241.00	17,433,241.00	5,964,516.16	18,559,335.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,369,745.00	2,369,745.00	(5,826,928.21)	1,342,082.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	409,400.00	409,400.00	0.00	409,400.00	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	(2,716,060.00)	(2,716,060.00)	0.00	(2,716,060.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,306,660.00)	(2,306,660.00)	0.00	(2,306,660.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			63,085.00	63,085.00	(5,826,928.21)	(964,578.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,131,144.08	6,131,144.08		8,197,836.13	2,066,692.05	33.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,131,144.08	6,131,144.08		8,197,836.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,131,144.08	6,131,144.08		8,197,836.13		
2) Ending Balance, June 30 (E + F1e)			6,194,229.08	6,194,229.08		7,233,258.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	10.00	10.00		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	5,220,121.08	5,220,121.08		6,220,628.13		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	972,098.00	972,098.00		1,010,630.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	55,994.00	55,994.00	0.00	55,994.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	262,200.00	262,200.00	69,702.00	262,200.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	72,525.00	72,525.00	0.00	72,329.00	(196.00)	-0.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	16,369,808.00	16,369,808.00	0.00	16,441,739.00	71,931.00	0.4%
Unsecured Roll Taxes		8042	287,862.00	287,862.00	0.00	314,558.00	26,696.00	9.3%
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%
Subtotal, LCFF Sources			17,048,389.00	17,048,389.00	69,702.00	17,146,820.00	98,431.00	0.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,048,389.00	17,048,389.00	69,702.00	17,146,820.00	98,431.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	42,188.00	42,188.00	0.00	42,188.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	206,719.00	206,719.00	0.00	206,719.00	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	146.13	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			248,907.00	248,907.00	146.13	248,907.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
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	2,403,690.00	2,403,690.00	0.00	2,403,690.00	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	60,000.00	60,000.00	13,305.73	60,000.00	0.00	0.0%
Interest		8660	42,000.00	42,000.00	38,629.12	42,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	1,392.84	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	14,412.13	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,505,690.00	2,505,690.00	67,739.82	2,505,690.00	0.00	0.0%
TOTAL, REVENUES			19,802,986.00	19,802,986.00	137,587.95	19,901,417.00	98,431.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	6,427,270.00	6,427,270.00	1,848,438.97	6,514,690.00	(87,420.00)	-1.4%
Certificated Pupil Support Salaries		1200	335,333.00	335,333.00	112,721.70	335,333.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	942,903.00	942,903.00	304,460.84	942,903.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,705,506.00	7,705,506.00	2,265,621.51	7,792,926.00	(87,420.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	509,742.00	509,742.00	107,044.18	509,742.00	0.00	0.0%
Classified Support Salaries		2200	970,276.00	970,276.00	293,962.54	970,276.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	418,241.00	418,241.00	139,633.72	418,241.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	734,062.00	734,062.00	217,873.68	734,062.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,632,321.00	2,632,321.00	758,514.12	2,632,321.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,417,137.00	1,417,137.00	365,973.51	1,406,995.00	10,142.00	0.7%
PERS		3201-3202	545,759.00	545,759.00	154,312.93	545,759.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	314,723.00	314,723.00	87,457.49	315,954.00	(1,231.00)	-0.4%
Health and Welfare Benefits		3401-3402	1,721,054.00	1,721,054.00	461,444.92	1,737,057.00	(16,003.00)	-0.9%
Unemployment Insurance		3501-3502	5,233.00	5,233.00	1,513.15	5,277.00	(44.00)	-0.8%
Workers' Compensation		3601-3602	105,124.00	105,124.00	30,320.77	106,001.00	(877.00)	-0.8%
OPEB, Allocated		3701-3702	0.00	0.00	44,261.72	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,109,030.00	4,109,030.00	1,145,284.49	4,117,043.00	(8,013.00)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	146,158.00	146,158.00	45,002.01	146,158.00	0.00	0.0%
Materials and Supplies		4300	583,236.00	583,236.00	237,976.68	909,153.00	(325,917.00)	-55.9%
Noncapitalized Equipment		4400	207,000.00	207,000.00	11,524.29	207,000.00	0.00	0.0%
Food		4700	48,000.00	48,000.00	5,820.68	48,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			984,394.00	984,394.00	300,323.66	1,310,311.00	(325,917.00)	-33.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	104,600.00	104,600.00	11,789.89	104,600.00	0.00	0.0%
Dues and Memberships		5300	36,000.00	36,000.00	28,265.03	36,000.00	0.00	0.0%
Insurance		5400-5450	124,800.00	124,800.00	125,671.00	124,800.00	0.00	0.0%
Operations and Housekeeping Services		5500	485,415.00	485,415.00	135,561.50	485,415.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	122,148.00	122,148.00	29,559.26	122,148.00	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	779,614.00	779,614.00	539,765.09	1,204,614.00	(425,000.00)	-54.5%
Communications		5900	111,800.00	111,800.00	31,513.00	111,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,764,377.00	1,764,377.00	902,124.77	2,189,377.00	(425,000.00)	-24.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	256,475.30	279,744.00	(279,744.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	256,475.30	279,744.00	(279,744.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	5,779.00	5,779.00	24,196.52	5,779.00	0.00	0.0%
Other Debt Service - Principal		7439	161,834.00	161,834.00	311,975.79	161,834.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			237,613.00	237,613.00	336,172.31	237,613.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,433,241.00	17,433,241.00	5,964,516.16	18,559,335.00	(1,126,094.00)	-6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,716,060.00)	(2,716,060.00)	0.00	(2,716,060.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,716,060.00)	(2,716,060.00)	0.00	(2,716,060.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,306,660.00)	(2,306,660.00)	0.00	(2,306,660.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	278,931.00	278,931.00	1,090.00	278,931.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,010,737.00	1,010,737.00	42,448.45	1,010,737.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,693,260.00	2,693,260.00	1,052.14	2,693,260.00	0.00	0.0%
5) TOTAL, REVENUES			3,982,928.00	3,982,928.00	44,590.59	3,982,928.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,446,049.00	2,446,049.00	632,325.91	2,446,049.00	0.00	0.0%
2) Classified Salaries		2000-2999	725,545.00	725,545.00	214,677.74	725,545.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,111,834.00	2,111,834.00	317,525.72	2,111,834.00	0.00	0.0%
4) Books and Supplies		4000-4999	207,862.00	207,862.00	64,258.65	225,753.00	(17,891.00)	-8.6%
5) Services and Other Operating Expenditures		5000-5999	796,900.00	796,900.00	112,518.16	796,900.00	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	400,320.00	400,320.00	103,202.00	400,320.00	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			6,688,510.00	6,688,510.00	1,444,508.18	6,706,401.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,705,582.00)	(2,705,582.00)	(1,399,917.59)	(2,723,473.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,716,060.00	2,716,060.00	0.00	2,716,060.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,716,060.00	2,716,060.00	0.00	2,716,060.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,478.00	10,478.00	(1,399,917.59)	(7,413.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	594,430.27	594,430.27		619,743.56	25,313.29	4.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			594,430.27	594,430.27		619,743.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			594,430.27	594,430.27		619,743.56		
2) Ending Balance, June 30 (E + F1e)			604,908.27	604,908.27		612,330.56		
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	(10.00)	(10.00)		0.00		
b) Restricted		9740	604,918.27	604,918.27		612,330.56		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	142,011.00	142,011.00	0.00	142,011.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,934.00	2,934.00	0.00	2,934.00	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	106,884.00	106,884.00	0.00	106,884.00	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, Supporting Effective Instruction	4035	8290	22,778.00	22,778.00	1,090.00	22,778.00	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 Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	4,324.00	4,324.00	0.00	4,324.00	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, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	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%
TOTAL, FEDERAL REVENUE			278,931.00	278,931.00	1,090.00	278,931.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	72,557.00	72,557.00	5,078.45	72,557.00	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	938,180.00	938,180.00	37,370.00	938,180.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,010,737.00	1,010,737.00	42,448.45	1,010,737.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	365.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,000,000.00	2,000,000.00	687.14	2,000,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	693,260.00	693,260.00	0.00	693,260.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,693,260.00	2,693,260.00	1,052.14	2,693,260.00	0.00	0.0%
TOTAL, REVENUES			3,982,928.00	3,982,928.00	44,590.59	3,982,928.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,034,087.00	2,034,087.00	510,818.74	2,034,087.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	247,303.00	247,303.00	66,620.85	247,303.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	164,659.00	164,659.00	54,886.32	164,659.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,446,049.00	2,446,049.00	632,325.91	2,446,049.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	433,544.00	433,544.00	107,753.20	433,544.00	0.00	0.0%
Classified Support Salaries		2200	150,681.00	150,681.00	59,617.54	150,681.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	61,755.00	61,755.00	20,585.08	61,755.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	79,565.00	79,565.00	26,721.92	79,565.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			725,545.00	725,545.00	214,677.74	725,545.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,354,344.00	1,354,344.00	107,884.98	1,354,344.00	0.00	0.0%
PERS		3201-3202	150,428.00	150,428.00	42,051.06	150,428.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	89,382.00	89,382.00	24,601.52	89,382.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	485,329.00	485,329.00	134,071.38	485,329.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,542.00	1,542.00	423.73	1,542.00	0.00	0.0%
Workers' Compensation		3601-3602	30,809.00	30,809.00	8,493.05	30,809.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,111,834.00	2,111,834.00	317,525.72	2,111,834.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	197,862.00	197,862.00	62,264.30	215,753.00	(17,891.00)	-9.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	1,994.35	10,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			207,862.00	207,862.00	64,258.65	225,753.00	(17,891.00)	-8.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	9,000.00	300.00	9,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	1,454.15	2,000.00	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	121,490.00	121,490.00	40,899.55	121,490.00	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	664,410.00	664,410.00	69,864.46	664,410.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			796,900.00	796,900.00	112,518.16	796,900.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	6,560.00	6,560.00	0.00	6,560.00	0.00	0.0%
Payments to County Offices		7142	206,000.00	206,000.00	0.00	206,000.00	0.00	0.0%
Payments to JPAs		7143	187,760.00	187,760.00	103,202.00	187,760.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			400,320.00	400,320.00	103,202.00	400,320.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,688,510.00	6,688,510.00	1,444,508.18	6,706,401.00	(17,891.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,716,060.00	2,716,060.00	0.00	2,716,060.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,716,060.00	2,716,060.00	0.00	2,716,060.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,716,060.00	2,716,060.00	0.00	2,716,060.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	17,048,389.00	17,048,389.00	69,702.00	17,146,820.00	98,431.00	0.6%
2) Federal Revenue		8100-8299	278,931.00	278,931.00	1,090.00	278,931.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,259,644.00	1,259,644.00	42,594.58	1,259,644.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,198,950.00	5,198,950.00	68,791.96	5,198,950.00	0.00	0.0%
5) TOTAL, REVENUES			23,785,914.00	23,785,914.00	182,178.54	23,884,345.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,151,555.00	10,151,555.00	2,897,947.42	10,238,975.00	(87,420.00)	-0.9%
2) Classified Salaries		2000-2999	3,357,866.00	3,357,866.00	973,191.86	3,357,866.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,220,864.00	6,220,864.00	1,462,810.21	6,228,877.00	(8,013.00)	-0.1%
4) Books and Supplies		4000-4999	1,192,256.00	1,192,256.00	364,582.31	1,536,064.00	(343,808.00)	-28.8%
5) Services and Other Operating Expenditures		5000-5999	2,561,277.00	2,561,277.00	1,014,642.93	2,986,277.00	(425,000.00)	-16.6%
6) Capital Outlay		6000-6999	0.00	0.00	256,475.30	279,744.00	(279,744.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	637,933.00	637,933.00	439,374.31	637,933.00	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			24,121,751.00	24,121,751.00	7,409,024.34	25,265,736.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(335,837.00)	(335,837.00)	(7,226,845.80)	(1,381,391.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	409,400.00	409,400.00	0.00	409,400.00	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			409,400.00	409,400.00	0.00	409,400.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			73,563.00	73,563.00	(7,226,845.80)	(971,991.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,725,574.35	6,725,574.35		8,817,579.69	2,092,005.34	31.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,725,574.35	6,725,574.35		8,817,579.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,725,574.35	6,725,574.35		8,817,579.69		
2) Ending Balance, June 30 (E + F1e)			6,799,137.35	6,799,137.35		7,845,588.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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	604,918.27	604,918.27		612,330.56		
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	5,220,121.08	5,220,121.08		6,220,628.13		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	972,098.00	972,098.00		1,010,630.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	55,994.00	55,994.00	0.00	55,994.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	262,200.00	262,200.00	69,702.00	262,200.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	72,525.00	72,525.00	0.00	72,329.00	(196.00)	-0.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	16,369,808.00	16,369,808.00	0.00	16,441,739.00	71,931.00	0.4%
Unsecured Roll Taxes		8042	287,862.00	287,862.00	0.00	314,558.00	26,696.00	9.3%
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%
Subtotal, LCFF Sources			17,048,389.00	17,048,389.00	69,702.00	17,146,820.00	98,431.00	0.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,048,389.00	17,048,389.00	69,702.00	17,146,820.00	98,431.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	142,011.00	142,011.00	0.00	142,011.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,934.00	2,934.00	0.00	2,934.00	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	106,884.00	106,884.00	0.00	106,884.00	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, Supporting Effective Instruction	4035	8290	22,778.00	22,778.00	1,090.00	22,778.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	4,324.00	4,324.00	0.00	4,324.00	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, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	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%
TOTAL, FEDERAL REVENUE			278,931.00	278,931.00	1,090.00	278,931.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	42,188.00	42,188.00	0.00	42,188.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	279,276.00	279,276.00	5,078.45	279,276.00	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	938,180.00	938,180.00	37,516.13	938,180.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,259,644.00	1,259,644.00	42,594.58	1,259,644.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
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	2,403,690.00	2,403,690.00	0.00	2,403,690.00	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	60,000.00	60,000.00	13,305.73	60,000.00	0.00	0.0%
Interest		8660	42,000.00	42,000.00	38,629.12	42,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	1,757.84	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,000,000.00	2,000,000.00	15,099.27	2,000,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	693,260.00	693,260.00	0.00	693,260.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,198,950.00	5,198,950.00	68,791.96	5,198,950.00	0.00	0.0%
TOTAL, REVENUES			23,785,914.00	23,785,914.00	182,178.54	23,884,345.00	98,431.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,461,357.00	8,461,357.00	2,359,257.71	8,548,777.00	(87,420.00)	-1.0%
Certificated Pupil Support Salaries		1200	582,636.00	582,636.00	179,342.55	582,636.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,107,562.00	1,107,562.00	359,347.16	1,107,562.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,151,555.00	10,151,555.00	2,897,947.42	10,238,975.00	(87,420.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	943,286.00	943,286.00	214,797.38	943,286.00	0.00	0.0%
Classified Support Salaries		2200	1,120,957.00	1,120,957.00	353,580.08	1,120,957.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	479,996.00	479,996.00	160,218.80	479,996.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	813,627.00	813,627.00	244,595.60	813,627.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,357,866.00	3,357,866.00	973,191.86	3,357,866.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,771,481.00	2,771,481.00	473,858.49	2,761,339.00	10,142.00	0.4%
PERS		3201-3202	696,187.00	696,187.00	196,363.99	696,187.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	404,105.00	404,105.00	112,059.01	405,336.00	(1,231.00)	-0.3%
Health and Welfare Benefits		3401-3402	2,206,383.00	2,206,383.00	595,516.30	2,222,386.00	(16,003.00)	-0.7%
Unemployment Insurance		3501-3502	6,775.00	6,775.00	1,936.88	6,819.00	(44.00)	-0.6%
Workers' Compensation		3601-3602	135,933.00	135,933.00	38,813.82	136,810.00	(877.00)	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	44,261.72	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,220,864.00	6,220,864.00	1,462,810.21	6,228,877.00	(8,013.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	146,158.00	146,158.00	45,002.01	146,158.00	0.00	0.0%
Materials and Supplies		4300	781,098.00	781,098.00	300,240.98	1,124,906.00	(343,808.00)	-44.0%
Noncapitalized Equipment		4400	217,000.00	217,000.00	13,518.64	217,000.00	0.00	0.0%
Food		4700	48,000.00	48,000.00	5,820.68	48,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,192,256.00	1,192,256.00	364,582.31	1,536,064.00	(343,808.00)	-28.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	113,600.00	113,600.00	12,089.89	113,600.00	0.00	0.0%
Dues and Memberships		5300	38,000.00	38,000.00	29,719.18	38,000.00	0.00	0.0%
Insurance		5400-5450	124,800.00	124,800.00	125,671.00	124,800.00	0.00	0.0%
Operations and Housekeeping Services		5500	485,415.00	485,415.00	135,561.50	485,415.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	243,638.00	243,638.00	70,458.81	243,638.00	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	1,444,024.00	1,444,024.00	609,629.55	1,869,024.00	(425,000.00)	-29.4%
Communications		5900	111,800.00	111,800.00	31,513.00	111,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,561,277.00	2,561,277.00	1,014,642.93	2,986,277.00	(425,000.00)	-16.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	256,475.30	279,744.00	(279,744.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	256,475.30	279,744.00	(279,744.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	70,000.00	70,000.00	0.00	70,000.00	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	6,560.00	6,560.00	0.00	6,560.00	0.00	0.0%
Payments to County Offices		7142	206,000.00	206,000.00	0.00	206,000.00	0.00	0.0%
Payments to JPAs		7143	187,760.00	187,760.00	103,202.00	187,760.00	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	5,779.00	5,779.00	24,196.52	5,779.00	0.00	0.0%
Other Debt Service - Principal		7439	161,834.00	161,834.00	311,975.79	161,834.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			637,933.00	637,933.00	439,374.31	637,933.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,121,751.00	24,121,751.00	7,409,024.34	25,265,736.00	(1,143,985.00)	-4.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%

Resource	Description	2019-20
		Projected Year Totals
6230	California Clean Energy Jobs Act	235,892.12
6300	Lottery: Instructional Materials	165,038.60
6500	Special Education	25,131.08
7311	Classified School Employee Professional De	8,666.00
7510	Low-Performing Students Block Grant	36,557.00
8150	Ongoing & Major Maintenance Account (RM,	93,910.51
9010	Other Restricted Local	47,135.25
Total, Restricted Balance		612,330.56



REED UNION SCHOOL DISTRICT

District Fund Forms As of October 31, 2019

1. Deferred Maintenance Fund
2. Capital Facilities Fund
3. Special Reserve Fund for Capital Projects

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,050.00	1,050.00	206.92	1,050.00	0.00	0.0%
5) TOTAL, REVENUES			1,050.00	1,050.00	206.92	1,050.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	44,623.00	44,623.00	36,181.76	44,623.00	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			44,623.00	44,623.00	36,181.76	44,623.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,573.00)	(43,573.00)	(35,974.84)	(43,573.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,573.00)	(43,573.00)	(35,974.84)	(43,573.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	110,653.24	110,653.24		68,856.11	(41,797.13)	-37.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,653.24	110,653.24		68,856.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,653.24	110,653.24		68,856.11		
2) Ending Balance, June 30 (E + F1e)			67,080.24	67,080.24		25,283.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	67,080.24	67,080.24		25,283.11		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,050.00	1,050.00	206.92	1,050.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,050.00	1,050.00	206.92	1,050.00	0.00	0.0%
TOTAL, REVENUES			1,050.00	1,050.00	206.92	1,050.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,593.00	4,593.00	36,181.76	4,593.00	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	40,030.00	40,030.00	0.00	40,030.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,623.00	44,623.00	36,181.76	44,623.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			44,623.00	44,623.00	36,181.76	44,623.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,100.00	61,100.00	16,569.98	61,100.00	0.00	0.0%
5) TOTAL, REVENUES			61,100.00	61,100.00	16,569.98	61,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,194.00	25,194.00	0.00	25,194.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	94,412.00	94,412.00	3,540.00	94,412.00	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			119,606.00	119,606.00	3,540.00	119,606.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,506.00)	(58,506.00)	13,029.98	(58,506.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,506.00)	(58,506.00)	13,029.98	(58,506.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	233,390.51	233,390.51		398,074.47	164,683.96	70.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			233,390.51	233,390.51		398,074.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			233,390.51	233,390.51		398,074.47		
2) Ending Balance, June 30 (E + F1e)			174,884.51	174,884.51		339,568.47		
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	58,800.00	58,800.00		58,800.00		
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	116,084.51	116,084.51		280,768.47		
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)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,300.00	2,300.00	2,247.04	2,300.00	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	58,800.00	58,800.00	14,322.94	58,800.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61,100.00	61,100.00	16,569.98	61,100.00	0.00	0.0%
TOTAL, REVENUES			61,100.00	61,100.00	16,569.98	61,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	370.00	370.00	0.00	370.00	0.00	0.0%
Noncapitalized Equipment		4400	24,824.00	24,824.00	0.00	24,824.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,194.00	25,194.00	0.00	25,194.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,704.00	20,704.00	3,540.00	20,704.00	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	73,708.00	73,708.00	0.00	73,708.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			94,412.00	94,412.00	3,540.00	94,412.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			119,606.00	119,606.00	3,540.00	119,606.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	707,951.00	707,951.00	175,564.74	707,951.00	0.00	0.0%
5) TOTAL, REVENUES			707,951.00	707,951.00	175,564.74	707,951.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	102,500.00	102,500.00	31,455.52	102,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	168,435.00	168,435.00	44,780.32	168,435.00	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			270,935.00	270,935.00	76,235.84	270,935.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			437,016.00	437,016.00	99,328.90	437,016.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	409,400.00	409,400.00	0.00	409,400.00	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			(409,400.00)	(409,400.00)	0.00	(409,400.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,616.00	27,616.00	99,328.90	27,616.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,219,479.67	2,219,479.67		2,440,924.07	221,444.40	10.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,219,479.67	2,219,479.67		2,440,924.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,219,479.67	2,219,479.67		2,440,924.07		
2) Ending Balance, June 30 (E + F1e)			2,247,095.67	2,247,095.67		2,468,540.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,247,095.67	2,247,095.67		2,468,540.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	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%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	688,151.00	688,151.00	161,266.10	688,151.00	0.00	0.0%
Interest		8660	19,800.00	19,800.00	14,298.64	19,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			707,951.00	707,951.00	175,564.74	707,951.00	0.00	0.0%
TOTAL, REVENUES			707,951.00	707,951.00	175,564.74	707,951.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Noncapitalized Equipment		4400	101,500.00	101,500.00	31,455.52	101,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			102,500.00	102,500.00	31,455.52	102,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	72,510.00	72,510.00	6,411.99	72,510.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,750.00	52,750.00	3,335.00	52,750.00	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	40,175.00	40,175.00	34,641.80	40,175.00	0.00	0.0%
Communications		5900	3,000.00	3,000.00	391.53	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			168,435.00	168,435.00	44,780.32	168,435.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			270,935.00	270,935.00	76,235.84	270,935.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(409,400.00)	(409,400.00)	0.00	(409,400.00)		



REED UNION SCHOOL DISTRICT

General Fund Supplemental Forms As of October 31, 2019

1. Interim Certification	Form CI
2. Average Daily Attendance	Form AI
3. Cash Flow	Form CASH
4. Every Student Succeeds MOE	Form ESMOE
5. Indirect Cost Rate Worksheet	Form ICR
6. Multi-Year Projection	Form MYPI
7. Criteria and Standards	Form CSI
8. Technical Review Checklists	Form TRC

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: Dec. 10, 2019

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X **POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

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: Carlos Estrella

Telephone: (415) 383-1116

Title: Business Manager

E-mail: cestrella@reedschools.org

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,311.53	1,311.53	1,311.53	1,311.53	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,311.53	1,311.53	1,311.53	1,311.53	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,311.53	1,311.53	1,311.53	1,311.53	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ACTUALS THROUGH THE MONTH OF		Object	Beginning Balances (Ref. Only)												
(Enter Month Name)				July	August	September	October	November	December	January	February				
A. BEGINNING CASH				7,939,068.00	8,121,530.00	6,372,438.00	4,330,382.00	2,235,846.00	851,838.00	8,120,830.00	7,703,422.00				
B. RECEIPTS															
LCFF/Revenue Limit Sources															
Principal Apportionment	8010-8019		0.00	0.00	69,702.00	0.00	0.00	0.00	77,000.00	0.00	77,000.00				
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	7,500,000.00	600,000.00	45,000.00				
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Federal Revenue	8100-8299		1,090.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00				
Other State Revenue	8300-8599		125.00	37,370.00	5,100.00	0.00	455,000.00	0.00	350,000.00	0.00	0.00				
Other Local Revenue	8600-8799		7,902.00	3,517.00	56,998.00	375.00	0.00	1,600,000.00	850,000.00	425,000.00	0.00				
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	409,400.00	0.00	0.00	0.00				
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TOTAL RECEIPTS			9,117.00	40,887.00	131,800.00	375.00	455,000.00	9,586,400.00	1,900,000.00	547,000.00					
C. DISBURSEMENTS															
Certificated Salaries	1000-1999		89,837.00	929,541.00	945,149.00	933,420.00	931,108.00	915,000.00	915,000.00	915,000.00					
Classified Salaries	2000-2999		154,871.00	229,144.00	297,665.00	291,512.00	294,256.00	291,170.00	291,170.00	291,170.00					
Employee Benefits	3000-3999		109,438.00	435,620.00	465,266.00	452,486.00	461,523.00	593,238.00	593,238.00	593,238.00					
Books and Supplies	4000-4999		41,389.00	93,934.00	126,945.00	102,314.00	101,121.00	145,000.00	145,000.00	145,000.00					
Services	5000-5999		187,312.00	76,266.00	473,857.00	277,207.00	304,159.00	240,000.00	240,000.00	240,000.00					
Capital Outlay	6000-6599		48,450.00	167,894.00	0.00	40,135.00	0.00	0.00	0.00	0.00					
Other Outgo	7000-7499		53,662.00	0.00	0.00	49,540.00	203.00	133,000.00	133,000.00	133,000.00					
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
TOTAL DISBURSEMENTS			684,959.00	1,932,399.00	2,308,882.00	2,146,614.00	2,092,370.00	2,317,408.00	2,317,408.00	2,317,408.00					
D. BALANCE SHEET ITEMS															
Assets and Deferred Outflows															
Cash Not in Treasury	9111-9199														
Accounts Receivable	9200-9299		1,271,200.00	210,056.00	73,961.00	0.00	0.00								
Due From Other Funds	9310														
Stores	9320														
Prepaid Expenditures	9330														
Other Current Assets	9340														
Deferred Outflows of Resources	9490														
SUBTOTAL		0.00	1,271,200.00	210,056.00	73,961.00	0.00	0.00	0.00	0.00	0.00					
Liabilities and Deferred Inflows															
Accounts Payable	9500-9599		412,896.00	67,636.00	(61,065.00)	(51,703.00)	(253,362.00)								
Due To Other Funds	9610														
Current Loans	9640														
Unearned Revenues	9650														
Deferred Inflows of Resources	9690														
SUBTOTAL		0.00	412,896.00	67,636.00	(61,065.00)	(51,703.00)	(253,362.00)	0.00	0.00	0.00					
Nonoperating															
Suspense Clearing	9910														
TOTAL BALANCE SHEET ITEMS		0.00	858,304.00	142,420.00	135,026.00	51,703.00	253,362.00	0.00	0.00	0.00					
E. NET INCREASE/DECREASE (B - C + D)			182,462.00	(1,749,092.00)	(2,042,056.00)	(2,094,536.00)	(1,384,008.00)	7,268,992.00	(417,408.00)	(1,770,408.00)					
F. ENDING CASH (A + E)			8,121,530.00	6,372,438.00	4,330,382.00	2,235,846.00	851,838.00	8,120,830.00	7,703,422.00	5,933,014.00					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS															

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		5,933,014.00	3,689,813.00	10,051,550.00	9,271,191.00				
B. RECEIPTS									
LCHF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	77,000.00	0.00	17,492.00			318,194.00	318,194.00
Property Taxes	8020-8079	0.00	7,940,195.00	600,000.00	143,431.00			16,828,626.00	16,828,626.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	100,000.00	0.00	77,841.00	0.00			278,931.00	278,931.00
Other State Revenue	8300-8599	0.00	0.00	0.00	412,049.00			1,259,644.00	1,259,644.00
Other Local Revenue	8600-8799	0.00	528,950.00	726,208.00	1,000,000.00			5,198,950.00	5,198,950.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			409,400.00	409,400.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		100,000.00	8,546,145.00	1,404,049.00	1,572,972.00	0.00	0.00	24,293,745.00	24,293,745.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	915,000.00	915,000.00	915,000.00	919,920.00			10,238,975.00	10,238,975.00
Classified Salaries	2000-2999	291,170.00	291,170.00	291,170.00	343,398.00			3,357,866.00	3,357,866.00
Employee Benefits	3000-3999	593,238.00	593,238.00	593,238.00	745,116.00			6,228,877.00	6,228,877.00
Books and Supplies	4000-4999	145,000.00	145,000.00	145,000.00	200,361.00			1,536,064.00	1,536,064.00
Services	5000-5999	240,000.00	240,000.00	240,000.00	227,476.00			2,986,277.00	2,986,277.00
Capital Outlay	6000-6599	23,265.00	0.00	0.00	0.00			279,744.00	279,744.00
Other Outgo	7000-7499	135,528.00	0.00	0.00	0.00			637,933.00	637,933.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		2,343,201.00	2,184,408.00	2,184,408.00	2,436,271.00	0.00	0.00	25,265,736.00	25,265,736.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,555,217.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,555,217.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							114,402.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	114,402.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	1,440,815.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,243,201.00)	6,361,737.00	(780,359.00)	(863,299.00)	0.00	0.00	468,824.00	(971,991.00)
F. ENDING CASH (A + E)		3,689,813.00	10,051,550.00	9,271,191.00	8,407,892.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,407,892.00	

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	25,265,736.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	398,739.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	279,744.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	167,613.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				447,357.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				24,419,640.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		1,311.53
B. Expenditures per ADA (Line I.E divided by Line II.A)		18,619.20
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	24,419,640.00	18,619.20
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	24,419,640.00	18,619.20
B. Required effort (Line A.2 times 90%)	21,977,676.00	16,757.28
C. Current year expenditures (Line I.E and Line II.B)	24,419,640.00	18,619.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,024,666.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 18,801,052.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.45%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,152,601.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	592,373.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	156,779.11
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,901,753.11
9. Carry-Forward Adjustment (Part IV, Line F)	415,189.36
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,316,942.47

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,367,113.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,862,927.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	630,087.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	29,883.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	791,394.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	45,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,719,901.89
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	22,446,305.89

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

8.47%

D. Preliminary Proposed Indirect Cost Rate

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

10.32%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,901,753.11</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>145,282.69</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.27%) times Part III, Line B18); zero if negative	<u>415,189.36</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.27%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>415,189.36</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>415,189.36</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,146,820.00	3.93%	17,819,965.00	3.84%	18,503,941.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	248,907.00	0.00%	248,907.00	0.00%	248,907.00
4. Other Local Revenues	8600-8799	2,505,690.00	2.89%	2,578,221.00	2.90%	2,652,919.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,716,060.00)	0.00%	(2,716,060.00)	0.00%	(2,716,060.00)
6. Total (Sum lines A1 thru A5c)		17,594,757.00	4.24%	18,340,433.00	4.14%	19,099,107.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,792,926.00		8,085,931.00
b. Step & Column Adjustment				293,005.00		104,701.00
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	7,792,926.00	3.76%	8,085,931.00	1.29%	8,190,632.00
2. Classified Salaries						
a. Base Salaries				2,632,321.00		2,769,089.00
b. Step & Column Adjustment				136,768.00		38,111.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,632,321.00	5.20%	2,769,089.00	1.38%	2,807,200.00
3. Employee Benefits	3000-3999	4,117,043.00	4.09%	4,285,566.00	0.03%	4,286,785.00
4. Books and Supplies	4000-4999	1,310,311.00	-23.90%	997,164.00	3.02%	1,027,279.00
5. Services and Other Operating Expenditures	5000-5999	2,189,377.00	-17.41%	1,808,123.00	3.05%	1,863,261.00
6. Capital Outlay	6000-6999	279,744.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	237,613.00	3.14%	245,074.00	3.02%	252,476.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		18,559,335.00	-1.98%	18,190,947.00	1.30%	18,427,633.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(964,578.00)		149,486.00		671,474.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,197,836.13		7,233,258.13		7,382,744.13
2. Ending Fund Balance (Sum lines C and D1)		7,233,258.13		7,382,744.13		8,054,218.13
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
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	6,220,628.13		6,379,893.13		7,036,930.13
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,010,630.00		1,000,851.00		1,015,288.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,233,258.13		7,382,744.13		8,054,218.13

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,010,630.00		1,000,851.00		1,015,288.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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)		1,010,630.00		1,000,851.00		1,015,288.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	278,931.00	0.00%	278,931.00	0.00%	278,931.00
3. Other State Revenues	8300-8599	1,010,737.00	0.92%	1,020,045.00	0.92%	1,029,447.00
4. Other Local Revenues	8600-8799	2,693,260.00	0.81%	2,715,028.00	0.80%	2,736,622.00
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	2,716,060.00	0.00%	2,716,060.00	0.00%	2,716,060.00
6. Total (Sum lines A1 thru A5c)		6,698,988.00	0.46%	6,730,064.00	0.46%	6,761,060.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,446,049.00		2,482,739.00
b. Step & Column Adjustment				36,690.00		37,241.00
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	2,446,049.00	1.50%	2,482,739.00	1.50%	2,519,980.00
2. Classified Salaries						
a. Base Salaries				725,545.00		736,428.00
b. Step & Column Adjustment				10,883.00		11,046.00
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	725,545.00	1.50%	736,428.00	1.50%	747,474.00
3. Employee Benefits	3000-3999	2,111,834.00	1.50%	2,143,511.00	1.50%	2,175,664.00
4. Books and Supplies	4000-4999	225,753.00	3.14%	232,842.00	3.02%	239,874.00
5. Services and Other Operating Expenditures	5000-5999	796,900.00	3.14%	821,923.00	2.96%	846,212.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	400,320.00	3.14%	412,890.00	3.02%	425,359.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,706,401.00	1.85%	6,830,333.00	1.82%	6,954,563.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,413.00)		(100,269.00)		(193,503.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		619,743.56		612,330.56		512,061.56
2. Ending Fund Balance (Sum lines C and D1)		612,330.56		512,061.56		318,558.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	612,330.56		512,061.56		318,558.56
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		612,330.56		512,061.56		318,558.56

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,146,820.00	3.93%	17,819,965.00	3.84%	18,503,941.00
2. Federal Revenues	8100-8299	278,931.00	0.00%	278,931.00	0.00%	278,931.00
3. Other State Revenues	8300-8599	1,259,644.00	0.74%	1,268,952.00	0.74%	1,278,354.00
4. Other Local Revenues	8600-8799	5,198,950.00	1.81%	5,293,249.00	1.82%	5,389,541.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		24,293,745.00	3.20%	25,070,497.00	3.15%	25,860,167.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,238,975.00		10,568,670.00
b. Step & Column Adjustment				329,695.00		141,942.00
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	10,238,975.00	3.22%	10,568,670.00	1.34%	10,710,612.00
2. Classified Salaries						
a. Base Salaries				3,357,866.00		3,505,517.00
b. Step & Column Adjustment				147,651.00		49,157.00
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	3,357,866.00	4.40%	3,505,517.00	1.40%	3,554,674.00
3. Employee Benefits	3000-3999	6,228,877.00	3.21%	6,429,077.00	0.52%	6,462,449.00
4. Books and Supplies	4000-4999	1,536,064.00	-19.92%	1,230,006.00	3.02%	1,267,153.00
5. Services and Other Operating Expenditures	5000-5999	2,986,277.00	-11.93%	2,630,046.00	3.02%	2,709,473.00
6. Capital Outlay	6000-6999	279,744.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	637,933.00	3.14%	657,964.00	3.02%	677,835.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		25,265,736.00	-0.97%	25,021,280.00	1.44%	25,382,196.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(971,991.00)		49,217.00		477,971.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,817,579.69		7,845,588.69		7,894,805.69
2. Ending Fund Balance (Sum lines C and D1)		7,845,588.69		7,894,805.69		8,372,776.69
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	612,330.56		512,061.56		318,558.56
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	6,220,628.13		6,379,893.13		7,036,930.13
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,010,630.00		1,000,851.00		1,015,288.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,845,588.69		7,894,805.69		8,372,776.69

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,010,630.00		1,000,851.00		1,015,288.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,010,630.00		1,000,851.00		1,015,288.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,311.53		1,243.99		1,228.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		25,265,736.00		25,021,280.00		25,382,196.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		25,265,736.00		25,021,280.00		25,382,196.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		757,972.08		750,638.40		761,465.88
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		757,972.08		750,638.40		761,465.88
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	1,312.00	1,311.53		
Charter School		0.00		
Total ADA	1,312.00	1,311.53	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular	1,243.99	1,243.99		
Charter School				
Total ADA	1,243.99	1,243.99	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	1,228.87	1,228.87		
Charter School				
Total ADA	1,228.87	1,228.87	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2019-20)				
District Regular	1,351	1,351		
Charter School				
Total Enrollment	1,351	1,351	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular	1,298	1,298		
Charter School				
Total Enrollment	1,298	1,298	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	1,285	1,285		
Charter School				
Total Enrollment	1,285	1,285	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	1,462	1,507	
Charter School			
Total ADA/Enrollment	1,462	1,507	97.0%
Second Prior Year (2017-18)			
District Regular	1,414	1,458	
Charter School			
Total ADA/Enrollment	1,414	1,458	97.0%
First Prior Year (2018-19)			
District Regular	1,330	0	
Charter School	0		
Total ADA/Enrollment	1,330	0	0.0%
Historical Average Ratio:			64.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			65.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	1,312	1,351		
Charter School	0			
Total ADA/Enrollment	1,312	1,351	97.1%	Not Met
1st Subsequent Year (2020-21)				
District Regular	1,244	1,298		
Charter School				
Total ADA/Enrollment	1,244	1,298	95.8%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	1,228	1,285		
Charter School				
Total ADA/Enrollment	1,228	1,285	95.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

The Reed Union School District LCAP Goals include a strategy to improve and increase student attendance. It is an annual goal that is monitored closely.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue					
(Fund 01, Objects 8011, 8012, 8020-8089)					
Budget Adoption		First Interim			
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change		Status
Current Year (2019-20)	17,048,389.00	17,146,820.00	0.6%		Met
1st Subsequent Year (2020-21)	17,502,089.00	17,502,089.00	0.0%		Met
2nd Subsequent Year (2021-22)	18,503,941.00	18,503,941.00	0.0%		Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	12,896,373.41	15,214,485.34	84.8%
Second Prior Year (2017-18)	13,627,652.76	15,776,516.57	86.4%
First Prior Year (2018-19)	13,429,736.13	16,107,319.52	83.4%
Historical Average Ratio:			84.9%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.9% to 87.9%	81.9% to 87.9%	81.9% to 87.9%

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 (2019-20)	14,542,290.00	18,559,335.00	78.4%	Not Met
1st Subsequent Year (2020-21)	15,140,586.00	18,190,947.00	83.2%	Met
2nd Subsequent Year (2021-22)	15,284,617.00	18,427,633.00	82.9%	Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The Current Year Budget includes prior year carryover and additional one-time projects.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	278,931.00	278,931.00	0.0%	No
1st Subsequent Year (2020-21)	278,931.00	278,931.00	0.0%	No
2nd Subsequent Year (2021-22)	278,931.00	278,931.00	0.0%	No
Explanation: (required if Yes)				
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	1,259,644.00	1,259,644.00	0.0%	No
1st Subsequent Year (2020-21)	1,268,952.00	1,268,952.00	0.0%	No
2nd Subsequent Year (2021-22)	1,278,354.00	1,278,354.00	0.0%	No
Explanation: (required if Yes)				
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	5,198,950.00	5,198,950.00	0.0%	No
1st Subsequent Year (2020-21)	5,293,248.00	5,293,249.00	0.0%	No
2nd Subsequent Year (2021-22)	5,389,541.00	5,389,541.00	0.0%	No
Explanation: (required if Yes)				
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	1,536,064.00	1,536,064.00	0.0%	No
1st Subsequent Year (2020-21)	1,230,006.00	1,230,006.00	0.0%	No
2nd Subsequent Year (2021-22)	1,267,153.00	1,267,153.00	0.0%	No
Explanation: (required if Yes)				
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	2,986,277.00	2,986,277.00	0.0%	No
1st Subsequent Year (2020-21)	2,630,046.00	2,630,046.00	0.0%	No
2nd Subsequent Year (2021-22)	2,709,473.00	2,709,473.00	0.0%	No
Explanation: (required if Yes)				

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	6,737,525.00	6,737,525.00	0.0%	Met
1st Subsequent Year (2020-21)	6,841,131.00	6,841,132.00	0.0%	Met
2nd Subsequent Year (2021-22)	6,946,826.00	6,946,826.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	4,522,341.00	4,522,341.00	0.0%	Met
1st Subsequent Year (2020-21)	3,860,052.00	3,860,052.00	0.0%	Met
2nd Subsequent Year (2021-22)	3,976,626.00	3,976,626.00	0.0%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	732,460.00	732,460.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.0%	4.0%	4.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.3%	1.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(964,578.00)	18,559,335.00	5.2%	Not Met
1st Subsequent Year (2020-21)	149,486.00	18,190,947.00	N/A	Met
2nd Subsequent Year (2021-22)	671,474.00	18,427,633.00	N/A	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 Current Year Budget includes prior year carryover and additional one-time projects.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2019-20)	7,845,588.69	Met
1st Subsequent Year (2020-21)	7,894,805.69	Met
2nd Subsequent Year (2021-22)	8,372,776.69	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2019-20)	8,407,892.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,312	1,244	1,229
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	25,265,736.00	25,021,280.00	25,382,196.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	25,265,736.00	25,021,280.00	25,382,196.00
4. Reserve Standard Percentage Level 3%	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	757,972.08	750,638.40	761,465.88
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	757,972.08	750,638.40	761,465.88

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,010,630.00	1,000,851.00	1,015,288.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	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)	1,010,630.00	1,000,851.00	1,015,288.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	757,972.08	750,638.40	761,465.88
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(2,716,060.00)	(2,716,060.00)	0.0%	0.00	Met
1st Subsequent Year (2020-21)	(2,716,060.00)	(2,716,060.00)	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	(2,716,060.00)	(2,716,060.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	409,400.00	409,400.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	409,400.00	409,400.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	409,400.00	409,400.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. 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?

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
5,867,732.00	5,867,732.00
5,867,732.00	5,867,732.00
0.00	0.00

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

Actuarial	Actuarial
Jun 30, 2015	Jun 30, 2015

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
345,000.00	345,000.00
345,000.00	345,000.00
345,000.00	345,000.00

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

0.00	0.00
0.00	0.00
0.00	0.00

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

128,623.00	128,623.00
128,623.00	128,623.00
128,623.00	128,623.00

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

44	44
44	44
44	44

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	91.0	91.0	91.0	91.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	51.0	51.0	51.0	51.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

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

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	12.0	12.0	12.0	12.0

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

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

--	--	--

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

Management/Supervisor/Confidential Step and Column Adjustments

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

- 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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2019ALL Financial Reporting Software - 2019.2.0
12/5/2019 4:17:19 PM

21-65425-0000000

First Interim
2019-20 Projected Totals
Technical Review Checks

Reed Union Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
12/5/2019 4:16:15 PM

21-65425-0000000

First Interim
2019-20 Original Budget
Technical Review Checks

Reed Union Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
12/5/2019 4:16:38 PM

21-65425-0000000

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

Reed Union Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
12/5/2019 4:17:03 PM

21-65425-0000000

First Interim
2019-20 Actuals to Date
Technical Review Checks

Reed Union Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.



REED UNION SCHOOL DISTRICT

General Fund Miscellaneous Forms As of October 31, 2019

1. MCOE Required Forms

Misc. Forms

LCFF Calculator Universal Assumptions

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

 LEA: **Reed Union Elementary**
 District

65425 5 digit District code or 7 digit School code

Yes Did the CDS code exist in 2012-13?

2013-14 First LCFF certification year (clears)

Projection

 Title: **2019-20 First Interim by MCOE**

	2018-19	2019-20	2020-21
Statutory COLA & Augmentation (prefilled as calculated by the Department of Finance, DOF)			
Statutory COLA	3.70%	3.26%	3.00%
Augmentation	2.71%	3.26%	3.00%
	0.99%	0.00%	0.00%
LCFF Gap Closed Percentage (prefilled as calculated by the Department of Finance, DOF)			
	100.00%	100.00%	100.00%
Statewide 90th percentile rate (used in Economic Recovery Target, ERT, calculation only)	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	30.50770954%	30.51%	30.51%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2) <i>Historical Difference in EPA Rates between Annual & P-2</i>	30.50770954%	30.51%	30.51%
Local EPA Accrual		\$ -	\$ -

PER ADA FUNDING LEVELS (calculated at TARGET)
Base, Supplemental and Concentration Rate per ADA

Grades TK-3	\$	8,345	\$	8,616	\$	8,873
Grades 4-6	\$	7,672	\$	7,922	\$	8,159
Grades 7-8	\$	7,900	\$	8,157	\$	8,401
Grades 9-12	\$	9,393	\$	9,700	\$	9,988

Base Grants

Grades TK-3	\$	7,459	\$	7,702	\$	7,933
Grades 4-6	\$	7,571	\$	7,818	\$	8,053
Grades 7-8	\$	7,796	\$	8,050	\$	8,292
Grades 9-12	\$	9,034	\$	9,329	\$	9,609

Grade Span Adjustment

Grades TK-3	\$	776	\$	801	\$	825
Grades 9-12	\$	235	\$	243	\$	250

Necessary Small School Selection (if applicable)

NSS #1	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF

LCFF Calculator Universal Assumptions

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

 LEA: **Reed Union Elementary**
 District

65425 5 digit District code or 7 digit School code

Yes Did the CDS code exist in 2012-13?

2013-14 First LCFF certification year (clears)

Projection

 Title: **2019-20 First Interim by MCOE**

		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Supplemental Grant		20.00%	20.00%	20.00%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	1,647	\$ 1,701	\$ 1,752
Grades 4-6	\$	1,514	\$ 1,564	\$ 1,611
Grades 7-8	\$	1,559	\$ 1,610	\$ 1,658
Grades 9-12	\$	1,854	\$ 1,914	\$ 1,972
Actual - 1.00 ADA, Local UPP as follows:		6.68%	6.67%	6.56%
Grades TK-3	\$	110	\$ 113	\$ 115
Grades 4-6	\$	101	\$ 104	\$ 106
Grades 7-8	\$	104	\$ 107	\$ 109
Grades 9-12	\$	124	\$ 128	\$ 129
Concentration Grant (>55% population)		50.00%	50.00%	50.00%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	4,118	\$ 4,252	\$ 4,379
Grades 4-6	\$	3,786	\$ 3,909	\$ 4,027
Grades 7-8	\$	3,898	\$ 4,025	\$ 4,146
Grades 9-12	\$	4,635	\$ 4,786	\$ 4,930
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -

Steve Armstrong

sarmstrong@marinschools.org

415-499-5832

LCFF Calculator Universal Assumptions

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

LEA: **Reed Union Elementary**
 District

(from the CDS code)
 (for calculation of EPA only)
 prior years on the Calculator tab)

Projection**Title:****2019-20 First Interim by MCOE****Projection****Date:**

11/22/19

2021-22**2022-23****2023-24****Statutory COLA & Augmentation**

(prefilled as calculated by the Department of Finance, DOF)

Statutory COLA

Augmentation

2.80%	3.16%	3.20%
2.80%	3.16%	3.20%
0.00%	0.00%	0.00%

LCFF Gap Closed Percentage

(prefilled as calculated by the Department of Finance, DOF)

Statewide 90th percentile rate

(used in Economic Recovery Target, ERT, calculation only)

100.00%	100.00%	
---	---	---

EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)

30.51%	30.51%	30.51%
--------	--------	--------

EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)

Historical Difference in EPA Rates between Annual & P-2

30.51%	30.51%	30.51%
--------	--------	--------

Local EPA Accrual

\$ -	\$ -	\$ -
------	------	------

PER ADA FUNDING LEVELS (calculated at TARGET)**Base, Supplemental and Concentration Rate per ADA**

Grades TK-3	\$ 9,112	\$ 9,401	\$ 9,701
Grades 4-6	\$ 8,378	\$ 8,644	\$ 8,920
Grades 7-8	\$ 8,627	\$ 8,900	\$ 9,184
Grades 9-12	\$ 10,258	\$ 10,582	\$ 10,920

Base Grants

Grades TK-3	\$ 8,155	\$ 8,413	\$ 8,682
Grades 4-6	\$ 8,278	\$ 8,540	\$ 8,813
Grades 7-8	\$ 8,524	\$ 8,793	\$ 9,074
Grades 9-12	\$ 9,878	\$ 10,190	\$ 10,516

Grade Span Adjustment

Grades TK-3	\$ 848	\$ 875	\$ 903
Grades 9-12	\$ 257	\$ 265	\$ 273

Necessary Small School Selection (if applicable)

NSS #1	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF

LCFF Calculator Universal Assumptions

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

LEA: Reed Union Elementary
 District

(from the CDS code)
(for calculation of EPA only)
(prior years on the Calculator tab)

Projection

Title:

2019-20 First Interim by MCOE

Projection

Date:

11/22/19

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Supplemental Grant	20.00%	20.00%	20.00%
Maximum - 1.00 ADA, 100% UPP			
Grades TK-3	\$ 1,801	\$ 1,858	\$ 1,917
Grades 4-6	\$ 1,656	\$ 1,708	\$ 1,763
Grades 7-8	\$ 1,705	\$ 1,759	\$ 1,815
Grades 9-12	\$ 2,027	\$ 2,091	\$ 2,158
Actual - 1.00 ADA, Local UPP as follows:	6.06%	6.06%	6.06%
Grades TK-3	\$ 109	\$ 113	\$ 116
Grades 4-6	\$ 100	\$ 104	\$ 107
Grades 7-8	\$ 103	\$ 107	\$ 110
Grades 9-12	\$ 123	\$ 127	\$ 131
Concentration Grant (>55% population)	50.00%	50.00%	50.00%
Maximum - 1.00 ADA, 100% UPP			
Grades TK-3	\$ 4,502	\$ 4,644	\$ 4,793
Grades 4-6	\$ 4,139	\$ 4,270	\$ 4,407
Grades 7-8	\$ 4,262	\$ 4,397	\$ 4,537
Grades 9-12	\$ 5,068	\$ 5,228	\$ 5,395
Actual - 1.00 ADA, Local UPP >55% as follows:	0.0000%	0.0000%	0.0000%
Grades TK-3	\$ -	\$ -	\$ -
Grades 4-6	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -

STATE FUNDING INCORPORATED INTO LCFF

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

11/22/19

2012-13 REVENUE LIMIT DATA

Line	CDE Exhibit		Annual Certific.	Adjustments	12-13 RL DATA
School District per ADA Calculations					
2012-13 ADA for Rates					
A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	1,459.66		1,459.66
A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-		-
A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-		-
A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)	1,459.66	-	1,459.66
2012-13 Revenue Limit Data Elements					
B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ 6,777.55		\$ 6,777.55
B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ 21.42		\$ 21.42
B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)	\$ 6,798.97	\$ -	\$ 6,798.97
2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)					
B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	\$ -		\$ -
B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology (CAR	\$ -		\$ -
B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	\$ -		\$ -
B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	\$ -	\$ -	\$ -
2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)					
B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	\$ 121,252		\$ 121,252
B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	\$ -		\$ -
B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	\$ -		\$ -
B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	\$ 23,233		\$ 23,233
B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)	\$ 98,019	\$ -	\$ 98,019
B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	-	0.77728
Calculated Rates per ADA					
C-1	2012-13 Adj DI RL /ADA Rate	Rate 1: Floor BRL Rate per ADA Deficited BRL per ADA (B-3 * B-13)	\$ 5,284.70		\$ 5,284.70
C-2	2012-13 Adj DI RL /ADA Rate	Rate 2: Floor Other BRL per ADA Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	\$ 67.15		\$ 67.15
C-3	2012-13 Adj DI RL /ADA Rate	Rate 3: Minimum State Aid Funding per ADA Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)	\$ 5,351.86		\$ 5,351.86
B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -		\$ -
Necessary Small School Data					
G-4	N/A	Necessary Small School Add-on Amount	\$ 266.42		\$ 266.42
G-4	Sch District Revenue Limit	Allowance for Necessary Small School (deficited)	\$ -		\$ -

STATE FUNDING INCORPORATED INTO LCFF

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

11/22/19

Historical information for School Districts in existence in 2012-13:

E-1	Sch District Revenue Limit	Total Revenue Limit	\$ 7,811,890		\$ 7,811,890
E-2	Sch District Revenue Limit	Local Revenue	\$ 11,224,798		\$ 11,224,798
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -		\$ -

State Aid for Revenue Limit

-

STATE FUNDING INCORPORATED INTO LCFF

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

11/22/19

2012-13 CHARTER SCHOOL DATA
Charter School per ADA calculations
2012-13 Elements

B-1	Charter School LCFF Transition Calculation	2012-13 General Purpose Funding	\$ -		\$ -
B-2	Charter School LCFF Transition Calculation	2012-13 Funded ADA	\$ -		-

2012-13 Calculated Floor Rates

B-3	Charter School LCFF Transition Calculation	Base Floor Rate per ADA (B-1 / B-2)	\$ -	\$ -	\$ -
B-7	Charter School LCFF Transition Calculation	Categorical Program Entitlement Rate per ADA	\$ -		\$ -
B-9	Charter School LCFF Transition Calculation	Base Floor Rate per ADA - New Charter	\$ -		\$ -

Other Calculated Rates per ADA

B-11	Charter School LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for charter school without certified CDE principal apportionment exhibits)	\$ -		\$ -
N/A	N/A	Minimum State Funding per ADA (B-1 / B-2)	\$ -	\$ -	\$ -

Historical information for Charter Schools in existence in 2012-13

B-5 EHS	Charter Block Grant (COE, EHS & SBC)	Adjusted Total	-		-
B-3 COE		In Lieu of Property Taxes	-		-
E-5	Charter Block Grant (Unified)	Adjusted Total In Lieu of Property Taxes	-		-

State Aid for Charter General Purpose Block Grant

-

BASIC AID DISTRICTS FAIR SHARE

8.92%

	CDE Schedule Re-Certified June 2013	2011-12 Fair Share taken in 2012-13	\$	851,205
	2013-14 Exhibit: 2012-13 Cat Program Entitle.			
A-50	Subsumed into LCFF	2012-13 Fair Share (2013-14 only)	\$	885,098
	2012-13 Cat Program Entitl.	Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation)		
A-51	Subsumed into LCFF	[E.C. 42238.03(a)(2)(B)]		885,098

STATE FUNDING INCORPORATED INTO LCFF

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

11/22/19

CATEGORICAL FUNDING REPEALED WITH LCFF

2012-13

Exhibit	Title	Deficited
2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)		
A-1	Remedial Program	-
A-2	Retained and Recommended for Retention	-
A-3	Low STAR Score and At Risk of Retention	-
A-4	Core Academic Program	12,002
A-5	Regional Occupational Centers/ Programs	-
A-6	County Offices of Education Fiscal Oversight	-
A-7	Middle and High School Counseling	25,058
A-8	Pupil Transportation	24,305
A-8	Pupil Transportation - AB 104 adjustment	-
A-9	Small District/COE Bus Replacement	-
A-10	Gifted and Talented Education	11,439
A-11	Economic Impact Aid	35,102
A-12	Math and Reading Professional Development	6,013
A-13	Math and Reading Professional Development - English Learners	1,002
A-14	Administrator Training Program	-
A-15	Adult Education	-
A-16	Education Technology - California Technology Assistance Project	-
A-17	Education Technology - Statewide Education Technology Services	-
A-18	Deferred Maintenance	36,439
A-19	Instructional Materials Fund Realignment Program	60,967
A-20	Community Day School Additional Funding	-
A-21	Bilingual Teacher Training	-
A-22	Peer Assistance and Review	8,249
A-23	Reader Services for Blind Teachers	-
A-24	National Board Certification for Teachers	-
A-25	California School Age Families Education	-
A-26	California High School Exit Exam Intensive Instruction	-
A-27	Teacher Dismissal Apportionments	-
A-28	Community Based English Tutoring	-
A-29	School Safety and Violence Prevention	7,990
A-30	Class Size Reduction Grade 9	-
A-31	International Baccalaureate Diploma Program	-
A-32	Advance Placement Fee Reimbursement	-
A-33	Pupil Retention Block Grant	-
A-34	Teacher Credentialing Block Grant	-
A-35	Teacher Credentialing Block Grant Regional Support	-
A-36	Professional Development Block Grant	49,347
A-37	Targeted Instructional Improvement Block Grant	-
A-38	School and Library Improvement Block Grant	83,661
A-39	School Safety Competitive Block Grant	-
A-40	School Safety Competitive Block Grant (Prov 1)	-
A-41	Physical Education Teacher Incentive Program	-
A-42	Arts and Music Block Grant	15,837
A-43	Williams County Oversight	-
A-44	Valenzuela County Oversight	-
A-45	Certificated Staff Mentoring	-
A-46	Child Oral Health Assessments	938
A-47	Standards for Preparation and Licensing of Teachers	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-
A-49	Class Size Reduction Grades K - 3	472,311
A-53	Charter School Categorical Block Grant	-
A-54	Charter School In-Lieu of Economic Impact Aid	-
A-55	New Charter Supplemental Categorical Block Grant	-
A-8	Pupil Transportation (Manual Adjustment)	

STATE FUNDING INCORPORATED INTO LCFF

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

11/22/19

A-9 Small District/COE Bus Replacement **(Manual Adjustment)**
A-37 Targeted Instructional Improvement Block Grant **(Manual Adjustment)**
OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS

Total Categorical Program Funding incorporated into LCFF

850,660

Total Categorical Program Funding before Section 12.42 reduction

Categorical funding per ADA incorporated into ERT

District

Charter

TOTAL STATE AID

(545)

-

TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)
7,811,345

-

TOTAL ENTITLEMENT PER ADA
5,351

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

	2018-19	2019-20
COLA & Augmentation	3.70%	3.26%
GAP Funding rate	100.00%	100.00%
Estimated Property Taxes (with RDA)	16,332,394	16,828,627
Less In-Lieu transfer	\$ -	\$ -
Total Local Revenue	\$ 16,332,394	\$ 16,828,627
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
Floor Adjustments	-	-
Miscellaneous Adjustments	-	-
Minimum State Aid Adjustments	-	-
Funded Based on Target Formula	FALSE	TRUE

UNDUPPLICATED PUPIL PERCENTAGE

	2018-19	2019-20
District Enrollment	1,364	1,311
COE Enrollment	5	4
Total Enrollment	1,369	1,315
District Unduplicated Pupil Count	102	79
COE Unduplicated Pupil Count	1	1
Total Unduplicated Pupil Count	103	80
	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	7.52%	6.06%
Unduplicated Pupil Percentage (%)	6.68%	6.67%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

		2018-19	2019-20
AVERAGE DAILY ATTENDANCE (ADA)			
Enter ADA. Calculator will use greater of total current or prior year ADA.			
<i>Enter ADA by grade span.</i>			
ADA	ADA to use:	2018-19	2019-20
CURRENT YEAR ADA:			
Grades TK-3	P-2	B-1 482.23	478.92
Grades 4-6	(Annual for Special	B-2 470.10	454.45
Grades 7-8	Day Class extended	B-3 350.78	335.90
Grades 9-12	year)	B-4 -	
Non Public School, NPS-Licensed Children Institutions, Community Day School:			
Grades TK-3		E-1 -	
Grades 4-6		E-2 2.06	1.00
Grades 7-8	Annual	E-3 0.11	2.00
Grades 9-12		E-4 -	
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)		-	
DISTRICT TOTAL		1,305.28	1,272.27
County operated (Community School, Special Ed):			
Grades TK-3		E-6 & E-11 2.11	2.11
Grades 4-6		E-7 & E-12 1.85	1.85
Grades 7-8	P-2 / Annual	E-8 & E-13 0.99	
Grades 9-12		E-9 & E-14 -	-
COUNTY TOTAL		4.95	3.96
RATIO: District ADA to Enrollment		95.70%	97.05%
RATIO: County ADA to Enrollment		99.00%	99.00%
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT			
		2018-19	2019-20
ADA transfer: Student from District to Charter (cross fiscal year)			
Grades TK-3		A-6 -	
Grades 4-6		A-7 -	
Grades 7-8		A-8 -	
Grades 9-12		A-9 -	
		-	-
ADA transfer: Student from Charter to District (cross fiscal year)			
Grades TK-3		A-11 -	
Grades 4-6		A-12 -	
Grades 7-8		A-13 -	
Grades 9-12		A-14 -	
		-	-
Difference (if diff. < 0, no adj. to PY ADA)		-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

	2018-19	2019-20
LCFF ADA		
ADA Guarantee - Prior Year	<u>2018-19</u>	<u>2019-20</u>
Grades TK-3	508.01	482.23
Grades 4-6	528.92	470.10
Grades 7-8	349.99	350.78
Grades 9-12	-	-
LCFF Subtotal	1,386.92	1,303.11
NSS	-	-
Combined Subtotal	1,386.92	1,303.11
ADA Guarantee - Current Year		
Grades TK-3	482.23	478.92
Grades 4-6	470.10	454.45
Grades 7-8	350.78	335.90
Grades 9-12	-	-
LCFF Subtotal	1,303.11	1,269.27
NSS	-	-
Combined Subtotal	1,303.11	1,269.27
Change in LCFF ADA	(83.81)	(33.84)
(excludes NSS ADA)	Decline	Decline
Funded LCFF ADA		
Grades TK-3	508.01	482.23
Grades 4-6	528.92	470.10
Grades 7-8	349.99	350.78
Grades 9-12	-	-
Subtotal	1,386.92	1,303.11
	<i>Prior</i>	<i>Prior</i>
Funded NSS ADA		
Grades TK-3	-	-
Grades 4-6	-	-
Grades 7-8	-	-
Grades 9-12	-	-
Subtotal	-	-
	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated		
Grades TK-3	2.11	2.11
Grades 4-6	3.91	2.85
Grades 7-8	1.10	2.00
Grades 9-12	-	-
Subtotal	7.12	6.96
Combined Total		
Grades TK-3	510.12	484.34
Grades 4-6	532.83	472.95
Grades 7-8	351.09	352.78
Grades 9-12	-	-
Total	1,394.04	1,310.07

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

	2020-21	2021-22
COLA & Augmentation	3.00%	2.80%
GAP Funding rate	100.00%	100.00%
Estimated Property Taxes (with RDA)	17,486,296	18,170,272
Less In-Lieu transfer	\$ -	\$ -
Total Local Revenue	\$ 17,486,296	\$ 18,170,272
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.

	2020-21	2021-22
Floor Adjustments		
Miscellaneous Adjustments		
Minimum State Aid Adjustments		
Funded Based on Target Formula	TRUE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

	2020-21	2021-22
District Enrollment	1,298	1,285
COE Enrollment	4	4
Total Enrollment	1,302	1,289
District Unduplicated Pupil Count	78	77
COE Unduplicated Pupil Count	1	1
Total Unduplicated Pupil Count	79	78
	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	6.06%	6.06%
Unduplicated Pupil Percentage (%)	6.56%	6.06%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

		2020-21	2021-22
AVERAGE DAILY ATTENDANCE (ADA)			
Enter ADA. Calculator will use greater of total current or prior year ADA.			
<i>Enter ADA by grade span.</i>			
ADA	ADA to use:	2020-21	2021-22
CURRENT YEAR ADA:			
Grades TK-3	P-2	B-1 506.20	509.97
Grades 4-6	(Annual for Special	B-2 419.64	429.05
Grades 7-8	Day Class extended	B-3 316.14	288.86
Grades 9-12	year)	B-4	
Non Public School, NPS-Licensed Children Institutions, Community Day School:			
Grades TK-3		E-1	
Grades 4-6		E-2 1.00	0.00
Grades 7-8	Annual	E-3 1.00	1.00
Grades 9-12		E-4	
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)			
DISTRICT TOTAL		1,243.99	1,228.87
County operated (Community School, Special Ed):			
Grades TK-3		E-6 & E-11 2.11	2.11
Grades 4-6		E-7 & E-12 1.85	1.85
Grades 7-8	P-2 / Annual	E-8 & E-13 -	-
Grades 9-12		E-9 & E-14 -	-
COUNTY TOTAL		3.96	3.96
RATIO: District ADA to Enrollment		95.85%	95.64%
RATIO: County ADA to Enrollment		99.00%	99.00%
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT		2020-21	2021-22
ADA transfer: Student from District to Charter (cross fiscal year)			
Grades TK-3		A-6	
Grades 4-6		A-7	
Grades 7-8		A-8	
Grades 9-12		A-9	
		-	-
ADA transfer: Student from Charter to District (cross fiscal year)			
Grades TK-3		A-11	
Grades 4-6		A-12	
Grades 7-8		A-13	
Grades 9-12		A-14	
		-	-
Difference (if diff. < 0, no adj. to PY ADA)		-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

	2020-21	2021-22
LCFF ADA		
ADA Guarantee - Prior Year	<u>2020-21</u>	<u>2021-22</u>
Grades TK-3	478.92	506.20
Grades 4-6	454.45	419.64
Grades 7-8	335.90	316.14
Grades 9-12	-	-
LCFF Subtotal	1,269.27	1,241.99
NSS	-	-
Combined Subtotal	1,269.27	1,241.99
ADA Guarantee - Current Year		
Grades TK-3	506.20	509.97
Grades 4-6	419.64	429.05
Grades 7-8	316.14	288.86
Grades 9-12	-	-
LCFF Subtotal	1,241.99	1,227.87
NSS	-	-
Combined Subtotal	1,241.99	1,227.87
Change in LCFF ADA	(27.29)	(14.11)
(excludes NSS ADA)	Decline	Decline
Funded LCFF ADA		
Grades TK-3	478.92	506.20
Grades 4-6	454.45	419.64
Grades 7-8	335.90	316.14
Grades 9-12	-	-
Subtotal	1,269.27	1,241.99
	<i>Prior</i>	<i>Prior</i>
Funded NSS ADA		
Grades TK-3	-	-
Grades 4-6	-	-
Grades 7-8	-	-
Grades 9-12	-	-
Subtotal	-	-
	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated		
Grades TK-3	2.11	2.11
Grades 4-6	2.85	1.85
Grades 7-8	1.00	1.00
Grades 9-12	-	-
Subtotal	5.96	4.96
Combined Total		
Grades TK-3	481.03	508.31
Grades 4-6	457.30	421.49
Grades 7-8	336.90	317.14
Grades 9-12	-	-
Total	1,275.23	1,246.95

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

11/22/19

	2022-23	2023-24
COLA & Augmentation	3.16%	3.20%
GAP Funding rate	100.00%	0.00%
Estimated Property Taxes (with RDA)	18,881,607	19,621,396
Less In-Lieu transfer	\$ -	\$ -
Total Local Revenue	\$ 18,881,607	\$ 19,621,396
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.

	2022-23	2023-24
Floor Adjustments		
Miscellaneous Adjustments		
Minimum State Aid Adjustments		
Funded Based on Target Formula	TRUE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

	2022-23	2023-24
District Enrollment	1,272	1,266
COE Enrollment	4	4
Total Enrollment	1,276	1,270
District Unduplicated Pupil Count	76	76
COE Unduplicated Pupil Count	1	1
Total Unduplicated Pupil Count	77	77
	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	6.06%	6.06%
Unduplicated Pupil Percentage (%)	6.06%	6.06%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF				
Reed Union Elementary (65425) - 2019-20 First Interim by MCOE			11/22/19	
			2022-23	2023-24
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:		2022-23	2023-24
CURRENT YEAR ADA:				
Grades TK-3	P-2	B-1	485.50	485.50
Grades 4-6	(Annual for Special	B-2	453.51	453.51
Grades 7-8	Day Class extended	B-3	288.86	288.86
Grades 9-12	year)	B-4	-	-
Non Public School, NPS-Licensed Children Institutions, Community Day School:				
Grades TK-3		E-1	-	-
Grades 4-6		E-2	-	-
Grades 7-8	Annual	E-3	1.00	1.00
Grades 9-12		E-4	-	-
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)			-	-
DISTRICT TOTAL			1,228.87	1,228.87
County operated (Community School, Special Ed):				
Grades TK-3		E-6 & E-11	2.11	2.11
Grades 4-6		E-7 & E-12	1.85	1.85
Grades 7-8	P-2 / Annual	E-8 & E-13	-	-
Grades 9-12		E-9 & E-14	-	-
COUNTY TOTAL			3.96	3.96
RATIO: District ADA to Enrollment			96.60%	97.09%
RATIO: County ADA to Enrollment			99.00%	99.00%
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT				
			2022-23	2023-24
ADA transfer: Student from District to Charter (cross fiscal year)				
Grades TK-3		A-6	-	-
Grades 4-6		A-7	-	-
Grades 7-8		A-8	-	-
Grades 9-12		A-9	-	-
			-	-
ADA transfer: Student from Charter to District (cross fiscal year)				
Grades TK-3		A-11	-	-
Grades 4-6		A-12	-	-
Grades 7-8		A-13	-	-
Grades 9-12		A-14	-	-
			-	-
Difference (if diff. < 0, no adj. to PY ADA)			-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF		
Reed Union Elementary (65425) - 2019-20 First Interim by MCOE		11/22/19
	2022-23	2023-24
LCFF ADA		
ADA Guarantee - Prior Year	2022-23	2023-24
Grades TK-3	509.97	485.50
Grades 4-6	429.05	453.51
Grades 7-8	288.86	288.86
Grades 9-12	-	-
LCFF Subtotal	1,227.87	1,227.87
NSS	-	-
Combined Subtotal	1,227.87	1,227.87
ADA Guarantee - Current Year		
Grades TK-3	485.50	485.50
Grades 4-6	453.51	453.51
Grades 7-8	288.86	288.86
Grades 9-12	-	-
LCFF Subtotal	1,227.87	1,227.87
NSS	-	-
Combined Subtotal	1,227.87	1,227.87
Change in LCFF ADA (excludes NSS ADA)	- No Change	- No Change
Funded LCFF ADA		
Grades TK-3	485.50	485.50
Grades 4-6	453.51	453.51
Grades 7-8	288.86	288.86
Grades 9-12	-	-
Subtotal	1,227.87	1,227.87
	<i>Current</i>	<i>Current</i>
Funded NSS ADA		
Grades TK-3	-	-
Grades 4-6	-	-
Grades 7-8	-	-
Grades 9-12	-	-
Subtotal	-	-
	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated		
Grades TK-3	2.11	2.11
Grades 4-6	1.85	1.85
Grades 7-8	1.00	1.00
Grades 9-12	-	-
Subtotal	4.96	4.96
Combined Total		
Grades TK-3	487.61	487.61
Grades 4-6	455.36	455.36
Grades 7-8	289.86	289.86
Grades 9-12	-	-
Total	1,232.83	1,232.83

K-3 Grade Span Adjustment Funding Determination

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2018-19	2019-20	2020-21
Target class size		24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise
Current		100.00%	100.00%	100.00%
May Revise		100.00%	100.00%	100.00%
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target**School Site**

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target**School Site**

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target**School Site**

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

K-3 Grade Span Adjustment Funding Determination

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2018-19	2019-20	2020-21
Target class size		24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise
Current		100.00%	100.00%	100.00%
May Revise		100.00%	100.00%	100.00%
MADE ADEQUATE PROGRESS?		YES	YES	YES
TK-3 Class Size - Progress toward target				
School Site				
Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES
TK-3 Class Size - Progress toward target				
School Site				
Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES
TK-3 Class Size - Progress toward target				
School Site				
Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

K-3 Grade Span Adjustment Funding Determination

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2018-19	2019-20	2020-21
Target class size		24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise
Current		100.00%	100.00%	100.00%
May Revise		100.00%	100.00%	100.00%
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target*School Site*

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target*School Site*

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target*School Site*

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

K-3 Grade Span Adjustment Funding Determination

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

11/22/19

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2021-22	2022-23	2023-24
Target class size		24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise
Current		100.00%	100.00%	0.00%
May Revise		100.00%	100.00%	100.00%
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target**School Site**

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target**School Site**

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target**School Site**

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

K-3 Grade Span Adjustment Funding Determination

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

11/22/19

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2021-22	2022-23	2023-24
Target class size		24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise
Current		100.00%	100.00%	0.00%
May Revise		100.00%	100.00%	100.00%
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target

School Site

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target

School Site

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target

School Site

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

K-3 Grade Span Adjustment Funding Determination

Reed Union Elementary (65425) - 2019-20 First Interim by MCOE

11/22/19

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2021-22	2022-23	2023-24
Target class size		24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise
Current		100.00%	100.00%	0.00%
May Revise		100.00%	100.00%	100.00%
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target

School Site

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target

School Site

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

TK-3 Class Size - Progress toward target

School Site

Average Class Size				
Prior year target		24.00	24.00	24.00
Distance to target		0.00	0.00	0.00
Required progress		0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES

LCFF Calculator Universal Assumptions					
Reed Union Elementary (65425) - 2019-20 F					
Summary of Funding					
	2018-19	2019-20	2020-21	2021-22	
Target Components:					
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	
Base Grant	10,576,139	10,267,789	10,292,257	10,337,730	
Grade Span Adjustment	395,853	387,956	396,848	431,051	
Supplemental Grant	146,586	142,148	140,242	130,517	
Concentration Grant	-	-	-	-	
Add-ons	24,305	24,305	24,305	24,305	
Total Target	11,142,883	10,822,198	10,853,652	10,923,603	
Transition Components:					
Target	\$ 11,142,883	\$ 10,822,198	\$ 10,853,652	\$ 10,923,603	
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE	
Floor	10,422,094	10,471,691	10,193,240	9,967,143	
Remaining Need after Gap (informational only)	-	-	-	-	
Gap %	100%	100%	100%	100%	
Current Year Gap Funding	720,789	-	-	-	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	77,355	103,140	103,140	103,140	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	\$ 11,220,238	\$ 10,925,338	\$ 10,956,792	\$ 11,026,743	
Components of LCFF By Object Code					ERR
	2018-19	2019-20	2020-21	2021-22	
8011 - State Aid	\$ 850,660	\$ 850,660	\$ 850,660	\$ 850,660	
8011 - Fair Share	(850,660)	(850,660)	(850,660)	(850,660)	
8311 & 8590 - Categoricals	-	-	-	-	
EPA (for LCFF Calculation purposes)	278,808	262,014	255,047	249,390	
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes	16,332,394	16,828,627	17,486,296	18,170,272	
8096 - In-Lieu of Property Taxes	-	-	-	-	
Property Taxes net of in-lieu	16,332,394	16,828,627	17,486,296	18,170,272	
TOTAL FUNDING	\$ 16,611,202	\$ 17,090,641	\$ 17,741,343	\$ 18,419,661	
<i>Basic Aid Status</i>					
Less: Excess Taxes	\$ 5,112,156	\$ 5,903,289	\$ 6,529,504	\$ 7,143,529	
Less: EPA in Excess to LCFF Funding	\$ 278,808	\$ 262,014	\$ 255,047	\$ 249,390	
Total Phase-In Entitlement	\$ 11,220,238	\$ 10,925,338	\$ 10,956,792	\$ 11,026,742	
EPA Details					
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%	
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%	
EPA (for LCFF Calculation purposes)	\$ 278,808	\$ 262,014	\$ 255,047	\$ 249,390	
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	278,806	262,014	255,047	249,390	
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	40	2	-	-	
Accrual (from Assumptions)	-	-	-	-	

LCFF Calculator Universal Assumptions				
Reed Union Elementary (65425) - 2019-20 F				
Summary of Student Population				
	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	1,364	1,311	1,298	1,285
COE Enrollment	5	4	4	4
<i>Total Enrollment</i>	<i>1,369</i>	<i>1,315</i>	<i>1,302</i>	<i>1,289</i>
Unduplicated Pupil Count	102	79	78	77
COE Unduplicated Pupil Count	1	1	1	1
<i>Total Unduplicated Pupil Count</i>	<i>103</i>	<i>80</i>	<i>79</i>	<i>78</i>
Rolling %, Supplemental Grant	6.6800%	6.6700%	6.5600%	6.0600%
Rolling %, Concentration Grant	6.6800%	6.6700%	6.5600%	6.0600%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>
Grades TK-3	510.12	484.34	481.03	508.31
Grades 4-6	532.83	472.95	457.30	421.49
Grades 7-8	351.09	352.78	336.90	317.14
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	1,394.04	1,310.07	1,275.23	1,246.95
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	1394.04	1310.07	1275.23	1246.95
ACTUAL ADA (Current Year Only)				
Grades TK-3	484.34	481.03	508.31	512.08
Grades 4-6	474.01	457.30	422.49	430.90
Grades 7-8	351.88	337.90	317.14	289.86
Grades 9-12	-	-	-	-
Total Actual ADA	1,310.23	1,276.23	1,247.95	1,232.83
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>83.81</i>	<i>33.84</i>	<i>27.29</i>	<i>14.11</i>
LCAP Percentage to Increase or Improve Services				
	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentration \$	146,586 \$	142,148 \$	140,242 \$	130,517
Current year Percentage to Increase or Improve Service	1.33%	1.32%	1.30%	1.20%

LCFF Calculator Universal Assumptions				
Reed Union Elementary (65425) - 2019-20 F		11/22/19		
Summary of Funding				
		2022-23		2023-24
Target Components:				
COLA & Augmentation		3.16%		3.20%
Base Grant		10,539,813		10,876,745
Grade Span Adjustment		426,663		440,316
Supplemental Grant		132,913		137,162
Concentration Grant		-		-
Add-ons		24,305		24,305
Total Target		11,123,694		11,478,528
Transition Components:				
Target	\$	11,123,694	\$	11,478,528
Funded Based on Target Formula (PY P-2)		TRUE		TRUE
Floor		9,854,329		9,854,329
Remaining Need after Gap (informational only)		-		-
Gap %		100%		0%
Current Year Gap Funding		-		-
Miscellaneous Adjustments		-		-
Economic Recovery Target		103,140		103,140
Additional State Aid		-		-
Total LCFF Entitlement	\$	11,226,834	\$	11,581,668
Components of LCFF By Object Code				
		2022-23		2023-24
8011 - State Aid	\$	850,660	\$	850,660
8011 - Fair Share		(850,660)		(850,660)
8311 & 8590 - Categoricals		-		-
EPA (for LCFF Calculation purposes)		246,567		246,567
Local Revenue Sources:				
8021 to 8089 - Property Taxes		18,881,607		19,621,396
8096 - In-Lieu of Property Taxes		-		-
Property Taxes net of in-lieu		18,881,607		19,621,396
TOTAL FUNDING	\$	19,128,174	\$	19,867,963
Basic Aid Status		Basic Aid		Basic Aid
Less: Excess Taxes	\$	7,654,773	\$	8,039,728
Less: EPA in Excess to LCFF Funding	\$	246,567	\$	246,567
Total Phase-In Entitlement	\$	11,226,834	\$	11,581,668
EPA Details				
% of Adjusted Revenue Limit - Annual		30.50770954%		30.50770954%
% of Adjusted Revenue Limit - P-2		30.50770954%		30.50770954%
EPA (for LCFF Calculation purposes)	\$	246,567	\$	246,567
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)		246,567		246,567
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)		-		-
Accrual (from Assumptions)		-		-

LCFF Calculator Universal Assumptions			
Reed Union Elementary (65425) - 2019-20 F		11/22/19	
Summary of Student Population			
	2022-23	2023-24	
Unduplicated Pupil Population			
Enrollment	1,272	1,266	
COE Enrollment	4	4	
Total Enrollment	1,276	1,270	
Unduplicated Pupil Count	76	76	
COE Unduplicated Pupil Count	1	1	
Total Unduplicated Pupil Count	77	77	
Rolling %, Supplemental Grant	6.0600%	6.0600%	
Rolling %, Concentration Grant	6.0600%	6.0600%	
FUNDED ADA			
Adjusted Base Grant ADA	Current Year	Current Year	
Grades TK-3	487.61	487.61	
Grades 4-6	455.36	455.36	
Grades 7-8	289.86	289.86	
Grades 9-12	-	-	
Total Adjusted Base Grant ADA	1,232.83	1,232.83	
Necessary Small School ADA	Current year	Current year	
Grades TK-3	-	-	
Grades 4-6	-	-	
Grades 7-8	-	-	
Grades 9-12	-	-	
Total Necessary Small School ADA	-	-	
Total Funded ADA	1232.83	1232.83	
ACTUAL ADA (Current Year Only)			
Grades TK-3	487.61	487.61	
Grades 4-6	455.36	455.36	
Grades 7-8	289.86	289.86	
Grades 9-12	-	-	
Total Actual ADA	1,232.83	1,232.83	
Funded Difference (Funded ADA less Actual ADA)	-	-	
LCAP Percentage to Increase or Improve Services			
	2022-23	2023-24	
Current year estimated supplemental and concentration \$	132,913	\$	137,162
Current year Percentage to Increase or Improve Service	1.20%	1.20%	

Reed Union School District
Cash Reconciliation
As of 07/31/2019

MUNIS				QCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	NOTES
	BEG. BALANCE	7,939,059.18				BEG. BALANCE	
07/01/19	MCOEVN	-	36,771.93	7/1/19 TF-200004		Reverse PY WC Payment: TF190135	
07/02/19	MCOEVN	-	50,552.61	7/2/19 TF-200003		A-20006: State Dated Vndr Chks	
07/02/19	VOID	19.45	-	7/2/19 AR-190014		A-20002: Title II Part A	
07/02/19	6011TUN SYSTEM GENERATED DUE TO LINE	17,195.00	-	7/2/19 TF-200005		A-2002: Title II Part A	17,195.00
07/02/19	6011TUN SYSTEM GENERATED DUE TO LINE	1,342.38	-	7/2/19 TF-200006		A-20007: State Date Pyl Chks	
07/05/19	GREV	-	191,977.10	7/3/19 AP-070319		ACCO UNITS PAYABLE 07/03/2019	
07/09/19	6011TUN SYSTEM GENERATED DUE TO LINE	8,500.99	-	7/5/19 TF-200021		July - HW Payment	
07/10/19	6011TR SYSTEM GENERATED DUE TO LINE	-	54,436.80	7/9/19 AR-190001		HOME DEPOT REFUND	
07/11/19	MCOEVN	-	200,312.12	7/9/19 AR-190004		TIBURON LITTLE LEAGUE	
07/16/19	MCOEVN	-	320,812.17	7/9/19 AR-190005		TIBURON LITTLE LEAGUE	
07/22/19	MCOEVN	-	519.45	7/9/19 AR-190006		MCOE STEAM TRAINING	
07/25/19	MCOEVN	-	147,621.79	7/9/19 DC-200003		J. NARELL	
07/26/19	6011TUN SYSTEM GENERATED DUE TO LINE	125.00	-	7/9/19 DC-200004		BTCCC	
07/26/19	6011TUN SYSTEM GENERATED DUE TO LINE	1,250,000.00	-	7/10/19 PX-071019		BX-MID 07/10/2019 (LB)	
07/26/19	6011TUN SYSTEM GENERATED DUE TO LINE	8,202.43	-	7/10/19 PY-071019		PY-MID 07/10/19 (LB)	
07/30/19	MCOEVN	-	52,239.61	7/12/19 AP-071219		ACCO UNITS PAYABLE 07/12/2019	
07/31/19	6011R SYSTEM GENERATED DUE TO LINE	-	297,577.58	7/17/19 AP-071719		ACCO UNITS PAYABLE 07/17/2019	
				7/23/19 AP-072319		ACCO UNITS PAYABLE 07/23/2019	
				7/23/19 DC-200006		TIBURON GIRLS SOFTBALL	
				7/23/19 DC-200007		M. MALONE	
				7/26/19 AP-072619		ACCO UNITS PAYABLE 07/26/2019	
				43672 AR-190007		2ND INSTALLMENT FOUNDATION	
				43672 TF-200007		A-20013: CELDT Testing	
				43675 AR-190008		LOST LIBRARY BOOK	
				43675 AR-190009		P.E. CLOTHES / LOST BOOKS	
				43677 AP-073119		ACCO UNITS PAYABLE 07/31/2019	
				43677 PX-073119		BX-EOM 07/31/2019	
				43677 PY-073119		PY-EOM 07/31/19	
MUNIS				QCC			
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS	NOTES:	
7/29/19 Posted in August in MUNIS	20.00		7/1/19 Beginning Balance in QCC overstated by \$9.00		9.00		
7/29/19 Posted in August in MUNIS	833.00						
Outstanding Items:	9,224,444.43	1,352,821.16		9,225,306.43	1,352,821.16		862.00
		7,871,623.27			7,872,485.27		
MUNIS				QCC			
Final Reconciliation	9,225,297.43	1,352,821.16		9,225,306.43	1,352,830.16		-
		7,872,476.27			7,872,476.27		

Reed Union School District
Cash Reconciliation
As of 8/31/2019

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
08/02/19	BEG. BALANCE	7,872,476.27			08/02/19	BEG. BALANCE	7,872,476.27		
08/06/19	6011TNS SYSTEM GENERATED DUE TO LINE MCOEVN	-	6.32	8/2/19 TF-200008 E20-01: STMS Penalties				6.32	
08/06/19	GREV	-	57,989.91	8/6/19 TF-200009 A-20038: State Dated Pyl Crk			19.87	181,816.19	
08/06/19	6011TNS SYSTEM GENERATED DUE TO LINE	-	181,816.19	8/6/19 AP-200022 Aug - HW Payment				57,989.91	
08/09/19	601JR SYSTEM GENERATED DUE TO LINE	19.87	-	8/7/19 AP-080719 ACCO UNITS PAYABLE 08/07/2019				5,478.63	
08/13/19	MCOEVN	-	32,528.17	8/9/19 PX-080919 BK-MID 08/09/2019				27,049.54	
08/15/19	MCOEVN	-	66,279.84	8/9/19 PY-080919 PY-MID 08/09/19				66,279.84	32,528.17
08/15/19	6011TNS SYSTEM GENERATED DUE TO LINE	-	54,891.70	8/14/19 AP-081419 ACCO UNITS PAYABLE 08/14/2019					
08/15/19	6011TNS SYSTEM GENERATED DUE TO LINE	12,366.00	-	8/15/19 AR-190019 E20-02 Excess Cost Refund			12,366.00		
08/15/19	6011TNS SYSTEM GENERATED DUE TO LINE	4,704.69	-	8/15/19 DC-200008 D. KAVANAUGH			2,033.60		
08/15/19	6011TNS SYSTEM GENERATED DUE TO LINE	37,370.00	-	8/15/19 DC-200010 TIBURON LITTLE LEAGUE			2,671.09		4,704.69
08/20/19	MCOEVN	-	127,434.77	8/15/19 AP-080010 A-20024: Low Performing Bk Grm			37,370.00		
08/20/19	6011TNS SYSTEM GENERATED DUE TO LINE	853.00	-	8/16/19 AP-081619 ACCO UNITS PAYABLE 08/16/2019				54,891.70	
08/21/19	6011TNS SYSTEM GENERATED DUE TO LINE	58,839.00	-	8/21/19 AP-082119 ACCO UNITS PAYABLE 08/21/2019				127,434.77	
08/22/19	MCOEVN	-	108,230.18	8/21/19 AR-190017 A-20026: SpEd AB602			58,839.00		
08/26/19	6011TNS SYSTEM GENERATED DUE TO LINE	50,962.00	-	8/22/19 AR-190010 A20032: IDEA 2017-18			50,962.00		
08/26/19	6011TNS SYSTEM GENERATED DUE TO LINE	82,885.56	-	8/23/19 AP-082319 ACCO UNITS PAYABLE 08/23/2019				108,230.18	
08/26/19	6011TNS SYSTEM GENERATED DUE TO LINE	2,946.00	-	8/26/19 AR-190012 A-20034: IDEA 2018-19			82,885.56		
08/27/19	MCOEVN	-	78,697.28	8/26/19 AR-190013 A-20035: Mental Hlh			2,946.00		
08/28/19	6011TNS SYSTEM GENERATED DUE TO LINE	2,057.00	-	8/28/19 AP-082819 ACCO UNITS PAYABLE 08/28/2019			2,057.00		
08/29/19	6011TNS SYSTEM GENERATED DUE TO LINE	1,105.14	-	8/28/19 AR-190018 A-20044: Mental Hlh STATE			783.00		
08/30/19	601JR SYSTEM GENERATED DUE TO LINE	-	1,294,474.32	8/29/19 DC-200012 TIBURON GIRLS SOFTBALL			322.14		1,105.14
				8/29/19 DC-200013 S. JORDAN				227,317.99	
				8/30/19 PX-083019 BK-EOM 08/30/2019				1,067,156.33	
				8/30/19 PY-083019 PY-EOM 08/30/19					1,294,474.32
MUNIS					QCC				
		8,126,584.53	2,002,348.68				8,125,731.53	2,002,348.68	
			6,124,235.85					6,123,382.85	(853.00)
Outstanding Items:									
NOTES:		DEBITS	CREDITS	NOTES:			DEBITS	CREDITS	
				08/20/19	Posted in July in QCC		853.00		
Final Reconciliation									
		8,126,584.53	2,002,348.68				8,126,584.53	2,002,348.68	
			6,124,235.85					6,124,235.85	-

As of 9/30/2019

MUNIS					OCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
09/05/19	BEG. BALANCE	6,124,235.85			09/05/19	BEG. BALANCE	6,124,235.85		
09/05/19	GREV	-	182,097.73		9/5/19	TF-200023		182,097.73	
09/05/19	MCOEVN	-	61,567.76		9/6/19	AP-090619		61,567.76	
09/10/19	601JR SYSTEM GENERATED DUE TO LINE	-	55,259.31		9/9/19	TF-200011			
09/12/19	MCOEVN	-	80,392.78		9/10/19	PX-091019		8,863.34	
09/18/19	601JR SYSTEM GENERATED DUE TO LINE	-	1,079.99		9/10/19	PY-091019		46,395.97	55,259.31
09/17/19	MCOEVN	-	187,183.39		9/13/19	AP-091319		80,392.78	
09/09/19	601TLN SYSTEM GENERATED DUE TO LINE	27.56	-		9/17/19	TF-200014		1,494.07	
09/04/19	601IND SYSTEM GENERATED DUE TO LINE	749.40	-		9/18/19	AP-091819		187,183.39	
09/24/19	MCOEVN	-	40,146.05		9/18/19	PX-091819		168.99	
09/19/19	601TLN SYSTEM GENERATED DUE TO LINE	687.14	-		9/18/19	PY-091819		911.00	1,079.99
09/30/19	601JR SYSTEM GENERATED DUE TO LINE	-	1,371,778.69		9/19/19	DC-200015			
09/23/19	601TLN SYSTEM GENERATED DUE TO LINE	69,702.00	-		9/19/19	DC-200016		5,331.31	
09/26/19	MCOEVN	-	363,734.27		9/19/19	TF-200012		2,096.46	
09/17/19	601TLN SYSTEM GENERATED DUE TO LINE	-	1,494.07		9/19/19	TF-200013		687.14	
09/19/19	601TLN SYSTEM GENERATED DUE TO LINE	7,427.77	-		9/25/19	AP-092519		21.13	
09/19/19	601TLN SYSTEM GENERATED DUE TO LINE	21.13	-		9/27/19	AP-092719		69,702.00	
09/30/19	601TLN SYSTEM GENERATED DUE TO LINE	7,342.13	-		9/30/19	AR-190011			40,146.05
09/30/19	601TLN SYSTEM GENERATED DUE TO LINE	12,672.96	-		9/30/19	AR-190016		38,167.37	
09/30/19	601TLN SYSTEM GENERATED DUE TO LINE	79,039.64	-		9/30/19	AR-190017		35,793.82	
09/30/19	IA Q1 SYSTEM GENERATED DUE TO LINE	38,629.12	-		9/30/19	TF-200017		5,078.45	
					9/30/19	DC-200017		322.14	
					9/30/19	DC-200018		12,350.82	
					9/30/19	PX-093019			243,707.11
					9/30/19	PY-093019			1,128,071.58
					9/30/19	TF-200016		7,342.13	
					9/30/19	TF-200018		38,629.12	
Outstanding Items:									
		6,340,534.70	2,344,734.04				6,339,785.30	2,344,734.04	(749.40)
			3,995,800.66					3,995,051.26	
MUNIS					OCC				
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS	NOTES:
			09/04/19	Needs Research			749.40		
Final Reconciliation					Final Reconciliation				
		6,340,534.70	2,344,734.04				6,340,534.70	2,344,734.04	
			3,995,800.66					3,995,800.66	
									-

As of 10/31/2019

MUNIS				QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	3,995,800.66					3,995,800.66		
10/01/19	VOID	45.00	-		10/1/19	TF-200019	45.00		
10/01/19	6011LN SYSTEM GENERATED DUE TO LINE	33.34	-		10/1/19	TF-200020	33.34		
10/03/19	MCOEYN	-	190,728.65		10/4/19	AP-100419		190,728.65	
10/04/19	GREV	-	202,521.94		10/4/19	TF-200024		202,521.94	
10/08/19	6011LN SYSTEM GENERATED DUE TO LINE	9,225.15	-		10/8/19	DC-200019	9,225.15		
10/10/19	601JR SYSTEM GENERATED DUE TO LINE	-	28,358.16		10/10/19	PX-101019		3,386.64	
10/10/19	MCOEYN	-	56,418.64		10/10/19	PY-101019		24,971.52	28,358.16
10/15/19	MCOEYN	-	40,631.15		10/11/19	AP-101119		56,418.64	
10/22/19	MCOEYN	-	145,536.30		10/16/19	AP-101619		40,631.15	
10/24/19	MCOEYN	-	36,419.73		10/22/19	<PV-200065>			
10/25/19	MCOEYN	-	26,531.29		10/23/19	AP-102319	25.00		
10/29/19	VOID	25.00	-		10/25/19	AP-102519		145,536.30	
10/31/19	601JR SYSTEM GENERATED DUE TO LINE	-	1,376,716.40		10/28/19	AP-102819		26,531.29	
					10/31/19	PX-103119		243,691.84	
					10/31/19	PY-103119		1,133,024.56	1,376,716.40

Outstanding Items:					
		MUNIS			QCC
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS
	4,005,129.15	2,103,862.26		4,005,129.15	2,103,862.26
		1,901,266.89			1,901,266.89
					-
Final Reconciliation	4,005,129.15	2,103,862.26		4,005,129.15	2,103,862.26
	1,901,266.89			1,901,266.89	1,901,266.89
					-

Reed Union School District
Fund 14 - Cash Reconciliation
As of 10/31/2019

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	68,856.11					68,856.11		
07/11/19	MCOEYN	-	33,483.68		7/12/19	AP-071219 ACCOUNTS PAYABLE 07/12/2019		33,483.68	
07/25/19	MCOEYN	-	2,698.08		7/26/19	AP-072619 ACCOUNTS PAYABLE 07/26/2019		2,698.08	
09/30/19	1A Q1 SYSTEM GENERATED DUE TO LINE	206.92	-		9/30/19	TF-200018 A-20087: Interest Income: 1Q	206.92		

206.92	36,181.76		206.92	36,181.76	
	(35,974.84)			(35,974.84)	

Outstanding Items:

MUNIS			QCC		
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS

Final Reconciliation	206.92	36,181.76	206.92	36,181.76
	35,974.84		35,974.84	

-

Reed Union School District
Fund 25 - Cash Reconciliation
As of 10/31/2019

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	398,186.48				BEG. BALANCE	398,186.48		
07/09/19	6011TUN SYSTEM GENERATED DUE TO LINE	3,074.96	-		7/9/19	DC-200002 J. HASTINGS	3,074.96		
07/30/19	MCOEYN	-	60.00		7/31/19	AP-073119 ACCO UNITS PAYABLE 07/31/2019		60.00	
08/06/19	MCOEYN	-	1,180.00		8/7/19	AP-080719 ACCO UNITS PAYABLE 08/07/2019		1,180.00	
08/20/19	MCOEYN	-	1,180.00		8/21/19	AP-082119 ACCO UNITS PAYABLE 08/21/2019		1,180.00	
08/29/19	6011TUN SYSTEM GENERATED DUE TO LINE	6,594.98	-		8/29/19	DC-200011 345 GOLDEN GATE AVE LLC	6,594.98		
09/26/19	MCOEYN	-	1,180.00		9/27/19	AP-092719 ACCO UNITS PAYABLE 09/27/2019		1,180.00	
09/30/19	1A Q1 SYSTEM GENERATED DUE TO LINE	2,247.04	-		9/30/19	TF-200018 A-20087: Interest Income: 1Q	2,247.04		

410,103.46	3,600.00	410,103.46	3,600.00	-
406,503.46		406,503.46		

Outstanding Items:

MUNIS					QCC				
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS	NOTES:
Final Reconciliation	410,103.46	3,600.00		410,103.46	3,600.00		410,103.46	3,600.00	
	(406,503.46)				(406,503.46)				

-

Reed Union School District
Fund 41 - Cash Reconciliation
As of 10/31/2019

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	848,153.41				BEG. BALANCE	848,453.41		
09/30/19	1A 01 SYSTEM GENERATED DUE TO LINE	4,740.91	-		9/30/19	TF-200018 A-20087: InterestIncome: 1Q	4,740.91	-	

Outstanding Items:		4,740.91	-		4,740.91	-	
		4,740.91					

NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS

Final Reconciliation	4,740.91	-	4,740.91	-	
	(4,740.91)		(4,740.91)		

Reed Union School District
Fund 42 - Cash Reconciliation
As of 10/31/2019

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	1,650,271.78				BEG. BALANCE	1,650,271.78		
07/02/19	MCOEVN	-	403.71		7/3/19	AP-070319 ACCO UNITS PAYABLE 07/03/2019		403.71	
07/11/19	MCOEVN	-	700.00		7/9/19	DC-200001 EDUCARE OMEGA LEASE			
07/09/19	601TLN SYSTEM GENERATED DUE TO LINE	51,239.56	-		7/12/19	AP-071219 ACCO UNITS PAYABLE 07/12/2019	51,239.56	700.00	
07/16/19	MCOEVN	-	2,486.03		7/17/19	AP-071719 ACCO UNITS PAYABLE 07/17/2019		2,486.03	
07/25/19	MCOEVN	-	444.53		7/23/19	DC-200005 MARIN MOUNTAIN SCHOOL	6,583.49		
07/30/19	MCOEVN	-	966.68		7/26/19	AP-072619 ACCO UNITS PAYABLE 07/26/2019		444.53	
07/26/19	601TLN SYSTEM GENERATED DUE TO LINE	6,583.49	-		7/31/19	AP-073119 ACCO UNITS PAYABLE 07/31/2019		966.68	
08/06/19	MCOEVN	-	16,196.17		8/7/19	AP-080719 ACCO UNITS PAYABLE 08/07/2019		16,196.17	
08/13/19	MCOEVN	-	3,902.26		8/14/19	AP-081419 ACCO UNITS PAYABLE 08/14/2019		3,902.26	
08/15/19	MCOEVN	-	950.00		8/15/19	DC-200009 UTILITIES	58,032.38		
08/20/19	MCOEVN	-	13,674.99		8/16/19	AP-081619 ACCO UNITS PAYABLE 08/16/2019		950.00	
08/15/19	601TLN SYSTEM GENERATED DUE TO LINE	58,032.38	-		8/21/19	AP-082119 ACCO UNITS PAYABLE 08/21/2019		13,674.99	
09/05/19	MCOEVN	-	5,183.00		9/6/19	AP-090619 ACCO UNITS PAYABLE 09/06/2019		5,183.00	
09/12/19	MCOEVN	-	13,598.37		9/13/19	AP-091319 ACCO UNITS PAYABLE 09/13/2019		13,598.37	
09/17/19	MCOEVN	-	8,830.79		9/18/19	AP-091819 ACCO UNITS PAYABLE 09/18/2019		8,830.79	
09/24/19	MCOEVN	-	1,946.61		9/19/19	DC-200014 C. RIVERA	53,051.34		
09/26/19	MCOEVN	-	123.00		9/25/19	AP-092519 ACCO UNITS PAYABLE 09/25/2019		1,946.61	
09/19/19	601TLN SYSTEM GENERATED DUE TO LINE	53,051.34	-		9/27/19	AP-092719 ACCO UNITS PAYABLE 09/27/2019		123.00	
09/30/19	1A 01 SYSTEM GENERATED DUE TO LINE	9,557.73	-		9/30/19	TF-200018 A-20087: Interest Income: 1Q	9,557.73		
10/03/19	MCOEVN	-	379.63		10/4/19	AP-100419 ACCO UNITS PAYABLE 10/04/2019		379.63	
10/10/19	MCOEVN	-	9,325.00		10/11/19	AP-101119 ACCO UNITS PAYABLE 10/11/2019		9,325.00	
10/15/19	MCOEVN	-	8,585.36		10/16/19	AP-101619 ACCO UNITS PAYABLE 10/16/2019		8,585.36	
10/22/19	MCOEVN	-	1,109.31		10/23/19	AP-102319 ACCO UNITS PAYABLE 10/23/2019		1,109.31	
10/24/19	MCOEVN	-	65.00		10/25/19	AP-102519 ACCO UNITS PAYABLE 10/25/2019		65.00	

	1,828,736.28	88,870.44			1,828,736.28	88,870.44		
	1,739,865.84				1,739,865.84			-

Outstanding Items:

MUNIS				QCC			
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS		

Final Reconciliation	1,828,736.28	88,870.44	1,828,736.28	88,870.44		
	1,739,865.84		1,739,865.84			-

The Marin Common Message

2019-20 First Interim

MARIN COUNTY OFFICE OF EDUCATION

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First Interim Budget Key Guidance

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

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

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

Significant Changes Since Adopted Budget

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

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

Preschool through Grade 12

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

Higher Education

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

Planning Factors for 2019-20 and MYPs

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

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

Reserves/Reserve Cap

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

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

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

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

Negotiations

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

LEAs should consider the following in planning for negotiations:

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

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

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

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

Local Control and Accountability Plan (LCAP)

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

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

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

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

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

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

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

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

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

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

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

Pension Contribution Rates

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

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

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

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

Special Education

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

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

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

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

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

Early Childhood Education

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

Access and Eligibility

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

Facilities

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

Other Program Changes

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

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

Standard Reimbursement Rate Increases & Adjustment Factors

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

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

Charter Schools

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

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

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

Other Grants

After School Education and Safety Program (ASES)

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

Classified School Employees Summer Assistance Program

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

Early Learning and Care Workforce Development Grants Program

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

Mental Health Services

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

Retaining and Supporting Teachers and Administrators

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

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

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

Wildfire-Related Cost Adjustments

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

Summary

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

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

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

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

*Average daily attendance (ADA)

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

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

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

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

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

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

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

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