REED UNION SCHOOL DISTRICT

First Interim Financial Report
As of October 31, 2018

The First Interim Financial Report is the first update of the district's Adopted Budget, which was approved during the month of June 2018. 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, 2018, 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 2018-19 First Interim Summary and 2018-19 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	5,783,962	7,127,021	1,343,059
Revenues	22,943,824	23,537,281	593,457
Expenditures	23,257,946	24,261,411	1,003,465
Transfers	409,400	409,400	0
Ending Balance	5,879,240	6,812,291	933,051

Reed Union School District
Multi-Year General Fund Summary
2018-19 First Interim

A. Revenues	2018-19 Adopted Budget	2018-19 1st Interim Budget	1st Interim Variance	1st Interim Variance %
1- LCFF Sources	334,794	335,208	414	0.12%
2- Property Taxes	16,027,333	16,023,776	(3,557)	-0.02%
3- Federal Sources	280,784	281,832	1,048	0.37%
4- State Sources	335,437	900,776	565,339	168.54%
5- Parcel Taxes	2,352,000	2,333,679	(18,321)	-0.78%
6- Foundation for Reed Schools	2,000,000	2,000,000	0	0.00%
7- Local Sources	66,000	102,000	36,000	54.55%
8- Special Education - SELPA Allocation	694,567	707,101	12,534	1.80%
Total Revenues	22,943,824	23,537,281	593,457	2.59%
B. Expenditures				
1- Certificated Salaries	10,386,593	9,965,481	(421,112)	-4.05%
2- Classified Salaries	3,202,285	3,140,144	(62,141)	-1.94%
3- Benefits	5,589,696	5,655,752	66,056	1.18%
4- Books & Supplies	1,164,401	1,445,565	281,164	24.15%
5- Operating Costs	2,311,427	3,450,925	1,139,498	49.30%
6- Capital Outlay	0	0	0	0.00%
7- Other Outgo	603,544	603,544	0	0.00%
Total Expenditures	23,257,946	24,261,411	1,003,465	4.31%
C. Excess / (Deficit)	(314,122)	(724,130)	(410,008)	
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 Soures / Uses	409,400	409,400	0	
E. Change in Fund Balance	95,278	(314,730)	(410,008)	
F. Beginning Balance	5,783,962	7,127,021	1,343,059	
G. Ending Balance	5,879,240	6,812,291	933,051	
H. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	0	
2- Reserves (State Required Reserve)	930,918	970,456	39,538	
3- Designations				
Basic Aid Designation	3,498,446	4,214,136	715,690	
SpEd Uncertainties Designation	500,000	500,000	0	
Technology Replacement	400,000	400,000	0	
Classroom Furniture Replacement	30,000	30,000	0	
Growth Position *(1 FTE @C3/S5)*	85,750	0	(85,750)	
Restricted Balances	432,126	695,699	263,573	

Reed Union School District
Multi-Year General Fund Summary
2018-19 First Interim

	2018-19 Adopted Budget	2018-19 1st Interim Budget	2019-20 1st Projected Budget	2020-21 2nd Projected Budget
A. Revenues				
1- LCFF Sources	334,794	335,208	343,696	336,130
2- Property Taxes	16,027,333	16,023,776	16,651,897	17,303,494
3- Federal Sources	280,784	281,832	281,832	281,832
4- State Sources	335,437	900,776	326,138	317,562
e. CalSTRS On-Behalf	***852,909***	***852,909***	***854,615***	***856,324***
5- Parcel Taxes	2,352,000	2,333,679	2,401,356	2,470,995
6- Foundation for Reed Schools	2,000,000	2,000,000	2,000,000	2,000,000
7- Local Sources	66,000	102,000	102,420	102,844
8- Special Education - SELPA Allocation	694,567	707,101	724,849	743,043
Total Revenues	22,943,824	23,537,281	23,686,803	24,412,223
B. Expenditures				
1- Certificated Salaries	10,386,593	9,965,481	10,364,100	10,675,023
2- Classified Salaries	3,202,285	3,140,144	3,265,750	3,363,722
3- Benefits	5,589,696	5,655,752	6,066,027	6,363,991
a. CalSTRS	1,475,566	1,552,660	1,695,288	1,821,074
b. CalPERS	511,841	580,164	614,974	645,723
c. Health & Welfare	2,064,669	2,063,025	2,269,328	2,382,794
d. Statutory (i.e. FICA, Medi, WC)	684,711	606,994	631,823	658,076
e. CalSTRS On-Behalf	***852,909***	***852,909***	***854,615***	***856,324***
4- Books & Supplies	1,164,401	1,445,565	1,225,532	1,286,809
5- Operating Costs	2,311,427	3,450,925	2,432,776	2,554,416
6- Capital Outlay	0	0	0	0
7- Other Outgo	603,544	603,544	635,230	666,992
Total Expenditures	23,257,946	24,261,411	23,989,416	24,910,952
C. Excess / (Deficit)	(314,122)	(724,130)	(302,613)	(498,729)
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 Soures / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	95,278	(314,730)	106,787	(89,329)
F. Beginning Balance	5,783,962	7,127,021	6,812,291	6,919,078
G. Ending Balance	5,879,240	6,812,291	6,919,078	6,829,749
H. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	930,918	970,456	959,577	996,438
3- Designations				
Basic Aid Designation	3,498,446	4,214,136	4,210,258	4,107,481
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
Classroom Furniture Replacement	30,000	30,000	30,000	30,000
Growth Position *(1 FTE @C3/S5)*	85,750	0	0	0
Restricted Balances	432,126	695,699	695,699	695,699
I. Other Post-Employment Benefits (OPEB):				
Total OPEB Liability		4,665,779	4,326,196	5,028,714
Fiduciary Net Position		502,773	512,828	523,085
Total Net OPEB Liability		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	16,362,127.00	16,362,127.00	73,550.00	16,358,984.00	(3,143.00)	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	257,535.00	257,535.00	4,441.42	514,464.00	256,929.00	99.8%
4) Other Local Revenue		8600-8799	2,418,000.00	2,418,000.00	51,926.27	2,435,679.00	17,679.00	0.7%
5) TOTAL, REVENUES			19,037,662.00	19,037,662.00	129,917.69	19,309,127.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,940,814.00	7,940,814.00	2,036,105.84	7,576,548.00	364,266.00	4.6%
2) Classified Salaries		2000-2999	2,427,989.00	2,427,989.00	725,836.87	2,443,905.00	(15,916.00)	-0.7%
3) Employee Benefits		3000-3999	3,641,156.00	3,641,156.00	1,077,494.22	3,696,123.00	(54,967.00)	-1.5%
4) Books and Supplies		4000-4999	990,362.00	990,362.00	850,218.52	1,223,134.00	(232,772.00)	-23.5%
5) Services and Other Operating Expenditures		5000-5999	1,585,609.00	1,585,609.00	606,919.64	2,419,633.00	(834,024.00)	-52.6%
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	203,984.00	203,984.00	0.00	203,984.00	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			16,789,914.00	16,789,914.00	5,296,575.09	17,563,327.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,247,748.00	2,247,748.00	(5,166,657.40)	1,745,800.00		
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	(2,578,087.00)	(2,578,087.00)	0.00	(2,575,329.00)	2,758.00	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,168,687.00)	(2,168,687.00)	0.00	(2,165,929.00)		

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)			79,061.00	79,061.00	(5,166,657.40)	(420,129.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,368,060.07	5,368,060.07		6,536,731.08	1,168,671.01	21.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,368,060.07	5,368,060.07		6,536,731.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,368,060.07	5,368,060.07		6,536,731.08		
2) Ending Balance, June 30 (E + F1e)			5,447,121.07	5,447,121.07		6,116,602.08		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,514,205.07	4,514,205.07		5,143,734.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	930,918.00	930,918.00		970,456.00		
Unassigned/Unappropriated Amount		9790	(2.00)	(2.00)		412.00		

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	278,800.00	278,800.00	73,550.00	279,214.00	414.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	74,110.00	74,110.00	0.00	72,525.00	(1,585.00)	-2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	15,671,079.00	15,671,079.00	0.00	15,663,389.00	(7,690.00)	0.0%
Unsecured Roll Taxes		8042	282,144.00	282,144.00	0.00	287,862.00	5,718.00	2.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			16,362,127.00	16,362,127.00	73,550.00	16,358,984.00	(3,143.00)	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,362,127.00	16,362,127.00	73,550.00	16,358,984.00	(3,143.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	43,353.00	43,353.00	0.00	300,282.00	256,929.00	592.6%
Lottery - Unrestricted and Instructional Materials		8560	214,182.00	214,182.00	4,441.42	214,182.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			257,535.00	257,535.00	4,441.42	514,464.00	256,929.00	99.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	2,352,000.00	2,352,000.00	0.00	2,333,679.00	(18,321.00)	-0.8%
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	50,000.00	50,000.00	12,943.85	60,000.00	10,000.00	20.0%
Interest		8660	16,000.00	16,000.00	0.00	42,000.00	26,000.00	162.5%
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	105.45	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	38,876.97	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			2,418,000.00	2,418,000.00	51,926.27	2,435,679.00	17,679.00	0.7%
TOTAL, REVENUES			19,037,662.00	19,037,662.00	129,917.69	19,309,127.00	271,465.00	1.4%

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 Teachers' Salaries		1100	6,705,835.00	6,705,835.00	1,646,223.70	6,348,693.00	357,142.00	5.3%
Certificated Pupil Support Salaries		1200	327,092.00	327,092.00	88,246.50	322,946.00	4,146.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	907,887.00	907,887.00	301,635.64	904,909.00	2,978.00	0.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,940,814.00	7,940,814.00	2,036,105.84	7,576,548.00	364,266.00	4.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	428,857.00	428,857.00	103,612.12	455,948.00	(27,091.00)	-6.3%
Classified Support Salaries		2200	884,555.00	884,555.00	285,360.40	889,613.00	(5,058.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	405,363.00	405,363.00	130,421.28	405,363.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	709,214.00	709,214.00	206,443.07	692,981.00	16,233.00	2.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,427,989.00	2,427,989.00	725,836.87	2,443,905.00	(15,916.00)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,121,921.00	1,121,921.00	321,415.10	1,164,019.00	(42,098.00)	-3.8%
PERS		3201-3202	391,791.00	391,791.00	137,633.98	454,766.00	(62,975.00)	-16.1%
OASDI/Medicare/Alternative		3301-3302	299,967.00	299,967.00	82,207.69	280,790.00	19,177.00	6.4%
Health and Welfare Benefits		3401-3402	1,574,492.00	1,574,492.00	452,116.41	1,588,850.00	(14,358.00)	-0.9%
Unemployment Insurance		3501-3502	6,126.00	6,126.00	1,381.76	5,395.00	731.00	11.9%
Workers' Compensation		3601-3602	129,374.00	129,374.00	29,227.70	108,337.00	21,037.00	16.3%
OPEB, Allocated		3701-3702	117,485.00	117,485.00	53,511.58	93,966.00	23,519.00	20.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,641,156.00	3,641,156.00	1,077,494.22	3,696,123.00	(54,967.00)	-1.5%
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	144,158.00	144,158.00	164,081.14	144,158.00	0.00	0.0%
Materials and Supplies		4300	588,236.00	588,236.00	289,285.30	821,008.00	(232,772.00)	-39.6%
Noncapitalized Equipment		4400	212,968.00	212,968.00	391,143.29	212,968.00	0.00	0.0%
Food		4700	45,000.00	45,000.00	5,708.79	45,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			990,362.00	990,362.00	850,218.52	1,223,134.00	(232,772.00)	-23.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	104,600.00	104,600.00	6,947.14	104,600.00	0.00	0.0%
Dues and Memberships		5300	36,000.00	36,000.00	39,880.22	36,000.00	0.00	0.0%
Insurance		5400-5450	120,000.00	120,000.00	115,757.00	120,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	469,000.00	469,000.00	111,395.07	469,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,460.00	119,460.00	27,261.40	119,460.00	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	624,749.00	624,749.00	283,744.53	1,458,773.00	(834,024.00)	-133.5%
Communications		5900	111,800.00	111,800.00	21,934.28	111,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,585,609.00	1,585,609.00	606,919.64	2,419,633.00	(834,024.00)	-52.6%

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	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	69,815.00	69,815.00	0.00	69,815.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	134,169.00	134,169.00	0.00	134,169.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			203,984.00	203,984.00	0.00	203,984.00	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			16,789,914.00	16,789,914.00	5,296,575.09	17,563,327.00	(773,413.00)	-4.6%

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)
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 Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	(2,578,087.00)	(2,578,087.00)	0.00	(2,575,329.00)	2,758.00	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,578,087.00)	(2,578,087.00)	0.00	(2,575,329.00)	2,758.00	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,168,687.00)	(2,168,687.00)	0.00	(2,165,929.00)	2,758.00	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	280,784.00	280,784.00	(2,217.00)	281,832.00	1,048.00	0.4%
3) Other State Revenue		8300-8599	930,811.00	930,811.00	315,632.36	1,239,221.00	308,410.00	33.1%
4) Other Local Revenue		8600-8799	2,694,567.00	2,694,567.00	0.00	2,707,101.00	12,534.00	0.5%
5) TOTAL, REVENUES			3,906,162.00	3,906,162.00	313,415.36	4,228,154.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,445,779.00	2,445,779.00	669,120.21	2,388,933.00	56,846.00	2.3%
2) Classified Salaries		2000-2999	774,296.00	774,296.00	208,660.65	696,239.00	78,057.00	10.1%
3) Employee Benefits		3000-3999	1,948,540.00	1,948,540.00	316,512.28	1,959,629.00	(11,089.00)	-0.6%
4) Books and Supplies		4000-4999	174,039.00	174,039.00	77,648.38	222,431.00	(48,392.00)	-27.8%
5) Services and Other Operating Expenditures		5000-5999	725,818.00	725,818.00	165,962.94	1,031,292.00	(305,474.00)	-42.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	399,560.00	399,560.00	185,387.00	399,560.00	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			6,468,032.00	6,468,032.00	1,623,291.46	6,698,084.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,561,870.00)	(2,561,870.00)	(1,309,876.10)	(2,469,930.00)		
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	2,578,087.00	2,578,087.00	0.00	2,575,329.00	(2,758.00)	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,578,087.00	2,578,087.00	0.00	2,575,329.00		

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)			16,217.00	16,217.00	(1,309,876.10)	105,399.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	415,901.84	415,901.84		590,290.32	174,388.48	41.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			415,901.84	415,901.84		590,290.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			415,901.84	415,901.84		590,290.32		
2) Ending Balance, June 30 (E + F1e)			432,118.84	432,118.84		695,689.32		
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	432,125.84	432,125.84		695,699.32		
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	(7.00)	(7.00)		(10.00)		

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	130,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,961.00	2,961.00	(2,217.00)	2,961.00	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	117,859.00	117,859.00	0.00	118,759.00	900.00	0.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	25,308.00	25,308.00	0.00	25,308.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	4,656.00	4,656.00	0.00	4,804.00	148.00	3.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	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			280,784.00	280,784.00	(2,217.00)	281,832.00	1,048.00	0.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materia		8560	70,416.00	70,416.00	7,222.36	70,416.00	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	308,410.00	308,410.00	308,410.00	New
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	860,395.00	860,395.00	0.00	860,395.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			930,811.00	930,811.00	315,632.36	1,239,221.00	308,410.00	33.1%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,000,000.00	2,000,000.00	0.00	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	694,567.00	694,567.00	0.00	707,101.00	12,534.00	1.8%
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			2,694,567.00	2,694,567.00	0.00	2,707,101.00	12,534.00	0.5%
TOTAL, REVENUES			3,906,162.00	3,906,162.00	313,415.36	4,228,154.00	321,992.00	8.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,063,542.00	2,063,542.00	552,842.77	1,993,314.00	70,228.00	3.4%
Certificated Pupil Support Salaries		1200	231,342.00	231,342.00	65,308.80	242,713.00	(11,371.00)	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	150,895.00	150,895.00	50,968.64	152,906.00	(2,011.00)	-1.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,445,779.00	2,445,779.00	669,120.21	2,388,933.00	56,846.00	2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	442,308.00	442,308.00	87,010.69	377,483.00	64,825.00	14.7%
Classified Support Salaries		2200	189,941.00	189,941.00	79,792.00	226,167.00	(36,226.00)	-19.1%
Classified Supervisors' and Administrators' Salaries		2300	64,654.00	64,654.00	16,491.64	16,491.00	48,163.00	74.5%
Clerical, Technical and Office Salaries		2400	77,393.00	77,393.00	25,366.32	76,098.00	1,295.00	1.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			774,296.00	774,296.00	208,660.65	696,239.00	78,057.00	10.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,206,554.00	1,206,554.00	108,804.21	1,241,550.00	(34,996.00)	-2.9%
PERS		3201-3202	120,050.00	120,050.00	37,569.67	125,398.00	(5,348.00)	-4.5%
OASDI/Medicare/Alternative		3301-3302	90,299.00	90,299.00	24,541.41	84,151.00	6,148.00	6.8%
Health and Welfare Benefits		3401-3402	490,177.00	490,177.00	135,865.51	474,175.00	16,002.00	3.3%
Unemployment Insurance		3501-3502	1,652.00	1,652.00	439.19	1,575.00	77.00	4.7%
Workers' Compensation		3601-3602	39,808.00	39,808.00	9,292.29	32,780.00	7,028.00	17.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,948,540.00	1,948,540.00	316,512.28	1,959,629.00	(11,089.00)	-0.6%
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	164,039.00	164,039.00	76,117.87	212,431.00	(48,392.00)	-29.5%
Noncapitalized Equipment		4400	10,000.00	10,000.00	1,530.51	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			174,039.00	174,039.00	77,648.38	222,431.00	(48,392.00)	-27.8%
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	9,000.00	9,000.00	4,185.49	9,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	1,385.00	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	117,200.00	117,200.00	75,316.51	425,610.00	(308,410.00)	-263.1%
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	597,618.00	597,618.00	85,075.94	594,682.00	2,936.00	0.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			725,818.00	725,818.00	165,962.94	1,031,292.00	(305,474.00)	-42.1%

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	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	215,000.00	215,000.00	132,058.00	215,000.00	0.00	0.0%
Payments to JPAs		7143	178,000.00	178,000.00	53,329.00	178,000.00	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)			399,560.00	399,560.00	185,387.00	399,560.00	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			6,468,032.00	6,468,032.00	1,623,291.46	6,698,084.00	(230,052.00)	-3.6%

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)
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 Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	2,578,087.00	2,578,087.00	0.00	2,575,329.00	(2,758.00)	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,578,087.00	2,578,087.00	0.00	2,575,329.00	(2,758.00)	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,578,087.00	2,578,087.00	0.00	2,575,329.00	2,758.00	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	16,362,127.00	16,362,127.00	73,550.00	16,358,984.00	(3,143.00)	0.0%
2) Federal Revenue		8100-8299	280,784.00	280,784.00	(2,217.00)	281,832.00	1,048.00	0.4%
3) Other State Revenue		8300-8599	1,188,346.00	1,188,346.00	320,073.78	1,753,685.00	565,339.00	47.6%
4) Other Local Revenue		8600-8799	5,112,567.00	5,112,567.00	51,926.27	5,142,780.00	30,213.00	0.6%
5) TOTAL, REVENUES			22,943,824.00	22,943,824.00	443,333.05	23,537,281.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,386,593.00	10,386,593.00	2,705,226.05	9,965,481.00	421,112.00	4.1%
2) Classified Salaries		2000-2999	3,202,285.00	3,202,285.00	934,497.52	3,140,144.00	62,141.00	1.9%
3) Employee Benefits		3000-3999	5,589,696.00	5,589,696.00	1,394,006.50	5,655,752.00	(66,056.00)	-1.2%
4) Books and Supplies		4000-4999	1,164,401.00	1,164,401.00	927,866.90	1,445,565.00	(281,164.00)	-24.1%
5) Services and Other Operating Expenditures		5000-5999	2,311,427.00	2,311,427.00	772,882.58	3,450,925.00	(1,139,498.00)	-49.3%
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	603,544.00	603,544.00	185,387.00	603,544.00	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			23,257,946.00	23,257,946.00	6,919,866.55	24,261,411.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(314,122.00)	(314,122.00)	(6,476,533.50)	(724,130.00)		
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		

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)			95,278.00	95,278.00	(6,476,533.50)	(314,730.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,783,961.91	5,783,961.91		7,127,021.40	1,343,059.49	23.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,783,961.91	5,783,961.91		7,127,021.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,783,961.91	5,783,961.91		7,127,021.40		
2) Ending Balance, June 30 (E + F1e)			5,879,239.91	5,879,239.91		6,812,291.40		
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	432,125.84	432,125.84		695,699.32		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,514,205.07	4,514,205.07		5,143,734.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	930,918.00	930,918.00		970,456.00		
Unassigned/Unappropriated Amount		9790	(9.00)	(9.00)		402.00		

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	278,800.00	278,800.00	73,550.00	279,214.00	414.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	74,110.00	74,110.00	0.00	72,525.00	(1,585.00)	-2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	15,671,079.00	15,671,079.00	0.00	15,663,389.00	(7,690.00)	0.0%
Unsecured Roll Taxes		8042	282,144.00	282,144.00	0.00	287,862.00	5,718.00	2.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			16,362,127.00	16,362,127.00	73,550.00	16,358,984.00	(3,143.00)	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,362,127.00	16,362,127.00	73,550.00	16,358,984.00	(3,143.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	130,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,961.00	2,961.00	(2,217.00)	2,961.00	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	117,859.00	117,859.00	0.00	118,759.00	900.00	0.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	25,308.00	25,308.00	0.00	25,308.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	4,656.00	4,656.00	0.00	4,804.00	148.00	3.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	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			280,784.00	280,784.00	(2,217.00)	281,832.00	1,048.00	0.4%
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	43,353.00	43,353.00	0.00	300,282.00	256,929.00	592.6%
Lottery - Unrestricted and Instructional Materia		8560	284,598.00	284,598.00	11,663.78	284,598.00	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	308,410.00	308,410.00	308,410.00	New
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	860,395.00	860,395.00	0.00	860,395.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,188,346.00	1,188,346.00	320,073.78	1,753,685.00	565,339.00	47.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,352,000.00	2,352,000.00	0.00	2,333,679.00	(18,321.00)	-0.8%
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	50,000.00	50,000.00	12,943.85	60,000.00	10,000.00	20.0%
Interest		8660	16,000.00	16,000.00	0.00	42,000.00	26,000.00	162.5%
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	105.45	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	38,876.97	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	694,567.00	694,567.00	0.00	707,101.00	12,534.00	1.8%
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			5,112,567.00	5,112,567.00	51,926.27	5,142,780.00	30,213.00	0.6%
TOTAL, REVENUES			22,943,824.00	22,943,824.00	443,333.05	23,537,281.00	593,457.00	2.6%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,769,377.00	8,769,377.00	2,199,066.47	8,342,007.00	427,370.00	4.9%
Certificated Pupil Support Salaries		1200	558,434.00	558,434.00	153,555.30	565,659.00	(7,225.00)	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,058,782.00	1,058,782.00	352,604.28	1,057,815.00	967.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,386,593.00	10,386,593.00	2,705,226.05	9,965,481.00	421,112.00	4.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	871,165.00	871,165.00	190,622.81	833,431.00	37,734.00	4.3%
Classified Support Salaries		2200	1,074,496.00	1,074,496.00	365,152.40	1,115,780.00	(41,284.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	470,017.00	470,017.00	146,912.92	421,854.00	48,163.00	10.2%
Clerical, Technical and Office Salaries		2400	786,607.00	786,607.00	231,809.39	769,079.00	17,528.00	2.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,202,285.00	3,202,285.00	934,497.52	3,140,144.00	62,141.00	1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,328,475.00	2,328,475.00	430,219.31	2,405,569.00	(77,094.00)	-3.3%
PERS		3201-3202	511,841.00	511,841.00	175,203.65	580,164.00	(68,323.00)	-13.3%
OASDI/Medicare/Alternative		3301-3302	390,266.00	390,266.00	106,749.10	364,941.00	25,325.00	6.5%
Health and Welfare Benefits		3401-3402	2,064,669.00	2,064,669.00	587,981.92	2,063,025.00	1,644.00	0.1%
Unemployment Insurance		3501-3502	7,778.00	7,778.00	1,820.95	6,970.00	808.00	10.4%
Workers' Compensation		3601-3602	169,182.00	169,182.00	38,519.99	141,117.00	28,065.00	16.6%
OPEB, Allocated		3701-3702	117,485.00	117,485.00	53,511.58	93,966.00	23,519.00	20.0%
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			5,589,696.00	5,589,696.00	1,394,006.50	5,655,752.00	(66,056.00)	-1.2%
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	144,158.00	144,158.00	164,081.14	144,158.00	0.00	0.0%
Materials and Supplies		4300	752,275.00	752,275.00	365,403.17	1,033,439.00	(281,164.00)	-37.4%
Noncapitalized Equipment		4400	222,968.00	222,968.00	392,673.80	222,968.00	0.00	0.0%
Food		4700	45,000.00	45,000.00	5,708.79	45,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,164,401.00	1,164,401.00	927,866.90	1,445,565.00	(281,164.00)	-24.1%
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	113,600.00	113,600.00	11,132.63	113,600.00	0.00	0.0%
Dues and Memberships		5300	38,000.00	38,000.00	41,265.22	38,000.00	0.00	0.0%
Insurance		5400-5450	120,000.00	120,000.00	115,757.00	120,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	469,000.00	469,000.00	111,395.07	469,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	236,660.00	236,660.00	102,577.91	545,070.00	(308,410.00)	-130.3%
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	1,222,367.00	1,222,367.00	368,820.47	2,053,455.00	(831,088.00)	-68.0%
Communications		5900	111,800.00	111,800.00	21,934.28	111,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,311,427.00	2,311,427.00	772,882.58	3,450,925.00	(1,139,498.00)	-49.3%

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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	69,815.00	69,815.00	0.00	69,815.00	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	215,000.00	215,000.00	132,058.00	215,000.00	0.00	0.0%
Payments to JPAs		7143	178,000.00	178,000.00	53,329.00	178,000.00	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	134,169.00	134,169.00	0.00	134,169.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			603,544.00	603,544.00	185,387.00	603,544.00	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			23,257,946.00	23,257,946.00	6,919,866.55	24,261,411.00	(1,003,465.00)	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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 Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	2018-19 Projected Year Totals
4203	ESEA: Title III, English Learner Student Proc	148.00
6230	California Clean Energy Jobs Act	194,552.00
6264	Educator Effectiveness (15-16)	101,111.05
6300	Lottery: Instructional Materials	102,003.42
6500	Special Education	70,568.00
8150	Ongoing & Major Maintenance Account (RM	132,894.36
9010	Other Restricted Local	94,422.49
Total, Restricted Balance		695,699.32

REED UNION SCHOOL DISTRICT

General Fund
District Fund Forms
As of October 31, 2018

1. Deferred Maintenance Fund
2. Capital Facilities Fund
3. Special Reserve Fund for Capital Projects
4. Bond Interest and Redemption Fund

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	700.00	700.00	0.00	1,400.00	700.00	100.0%
5) TOTAL, REVENUES			700.00	700.00	0.00	1,400.00		
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	38,877.15	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	38,877.15	44,623.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,923.00)	(43,923.00)	(38,877.15)	(43,223.00)		
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)			(43,923.00)	(43,923.00)	(38,877.15)	(43,223.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	123,058.01	123,058.01		153,876.24	30,818.23	25.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,058.01	123,058.01		153,876.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,058.01	123,058.01		153,876.24		
2) Ending Balance, June 30 (E + F1e)			79,135.01	79,135.01		110,653.24		
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 Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	79,135.01	79,135.01		110,653.24		
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	700.00	700.00	0.00	1,400.00	700.00	100.0%
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			700.00	700.00	0.00	1,400.00	700.00	100.0%
TOTAL, REVENUES			700.00	700.00	0.00	1,400.00		

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)
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	22,797.15	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	16,080.00	40,030.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,623.00	44,623.00	38,877.15	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	38,877.15	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	40,900.00	40,900.00	52,553.46	58,300.00	17,400.00	42.5%
5) TOTAL, REVENUES			40,900.00	40,900.00	52,553.46	58,300.00		
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	93,014.00	93,014.00	9,892.50	93,014.00	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			118,208.00	118,208.00	9,892.50	118,208.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,308.00)	(77,308.00)	42,660.96	(59,908.00)		
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)			(77,308.00)	(77,308.00)	42,660.96	(59,908.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	243,810.64	243,810.64		293,298.51	49,487.87	20.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			243,810.64	243,810.64		293,298.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			243,810.64	243,810.64		293,298.51		
2) Ending Balance, June 30 (E + F1e)			166,502.64	166,502.64		233,390.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		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	166,502.64	166,502.64		233,390.51		
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	900.00	900.00	0.00	2,300.00	1,400.00	155.6%
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	40,000.00	40,000.00	52,553.46	56,000.00	16,000.00	40.0%
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			40,900.00	40,900.00	52,553.46	58,300.00	17,400.00	42.5%
TOTAL, REVENUES			40,900.00	40,900.00	52,553.46	58,300.00		

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	20,003.00	20,003.00	5,900.00	20,003.00	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	73,011.00	73,011.00	3,992.50	73,011.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,014.00	93,014.00	9,892.50	93,014.00	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			118,208.00	118,208.00	9,892.50	118,208.00		

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 Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	679,656.00	679,656.00	219,915.91	694,456.00	14,800.00	2.2%
5) TOTAL, REVENUES			679,656.00	679,656.00	219,915.91	694,456.00		
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	24,066.31	102,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	164,056.00	164,056.00	11,819.14	164,056.00	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			266,556.00	266,556.00	35,885.45	266,556.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			413,100.00	413,100.00	184,030.46	427,900.00		
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)			3,700.00	3,700.00	184,030.46	18,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,993,303.09	1,993,303.09		2,200,979.67	207,676.58	10.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,993,303.09	1,993,303.09		2,200,979.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,993,303.09	1,993,303.09		2,200,979.67		
2) Ending Balance, June 30 (E + F1e)			1,997,003.09	1,997,003.09		2,219,479.67		
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	1,997,003.09	1,997,003.09		2,219,479.67		
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	674,656.00	674,656.00	219,915.91	674,656.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.00	19,800.00	14,800.00	296.0%
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			679,656.00	679,656.00	219,915.91	694,456.00	14,800.00	2.2%
TOTAL, REVENUES			679,656.00	679,656.00	219,915.91	694,456.00		

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	24,066.31	101,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			102,500.00	102,500.00	24,066.31	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	70,056.00	70,056.00	3,154.25	70,056.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,000.00	51,000.00	3,335.00	51,000.00	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	40,000.00	40,000.00	5,025.50	40,000.00	0.00	0.0%
Communications		5900	3,000.00	3,000.00	304.39	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			164,056.00	164,056.00	11,819.14	164,056.00	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			266,556.00	266,556.00	35,885.45	266,556.00		

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 Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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)		

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	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,109,000.00	3,109,000.00	0.00	3,109,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,117,000.00	3,117,000.00	0.00	3,117,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,040,000.00	3,040,000.00	0.00	3,040,000.00	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			3,040,000.00	3,040,000.00	0.00	3,040,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,000.00	77,000.00	0.00	77,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
b) Uses		7630-7699	1,500.00	1,500.00	0.00	1,500.00	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			4,000.00	4,000.00	0.00	4,000.00		

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)			81,000.00	81,000.00	0.00	81,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,397,409.41	2,397,409.41		2,264,385.88	(133,023.53)	-5.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,397,409.41	2,397,409.41		2,264,385.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,397,409.41	2,397,409.41		2,264,385.88		
2) Ending Balance, June 30 (E + F1e)			2,478,409.41	2,478,409.41		2,345,385.88		
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	2,478,409.41	2,478,409.41		2,345,385.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
Unsecured Roll		8612	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
Prior Years' Taxes		8613	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Supplemental Taxes		8614	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,500.00	6,500.00	0.00	6,500.00	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			3,109,000.00	3,109,000.00	0.00	3,109,000.00	0.00	0.0%
TOTAL, REVENUES			3,117,000.00	3,117,000.00	0.00	3,117,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	1,995,000.00	1,995,000.00	0.00	1,995,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,045,000.00	1,045,000.00	0.00	1,045,000.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,040,000.00	3,040,000.00	0.00	3,040,000.00	0.00	0.0%
TOTAL, EXPENDITURES			3,040,000.00	3,040,000.00	0.00	3,040,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
(c) TOTAL, SOURCES			5,500.00	5,500.00	0.00	5,500.00	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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
(d) TOTAL, USES			1,500.00	1,500.00	0.00	1,500.00	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)			4,000.00	4,000.00	0.00	4,000.00		

REED UNION SCHOOL DISTRICT

General Fund
Supplemental Forms
As of October 31, 2018

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. Inter-Fund Activities	Form SIAI
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: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: Dec. 11, 2018 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 (2017-18) annual payment?	n/a	
		• 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	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)	1,357.03	1,357.03	1,357.03	1,357.03	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)	1,357.03	1,357.03	1,357.03	1,357.03	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	9.15	9.15	9.15	9.15	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)	9.15	9.15	9.15	9.15	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,366.18	1,366.18	1,366.18	1,366.18	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)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			5,822,809.00	4,638,046.00	4,305,302.00	2,802,555.00	969,653.00	(304,328.00)	7,158,136.00	7,218,136.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	0.00	0.00	0.00	0.00	73,500.00	0.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	7,142,000.00	605,000.00	45,000.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	(2,217.00)	0.00	0.00	0.00	0.00	120,000.00	0.00
Other State Revenue	8300-8599		0.00	0.00	393,624.00	0.00	453,000.00	0.00	453,000.00	0.00
Other Local Revenue	8600-8799		0.00	3,268.00	22,225.00	26,433.00	5,812.00	1,590,000.00	850,000.00	425,000.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	409,400.00	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
TOTAL RECEIPTS			0.00	1,051.00	415,849.00	26,433.00	458,812.00	9,214,900.00	2,028,000.00	470,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		88,151.00	862,812.00	874,351.00	879,912.00	873,097.00	873,097.00	919,000.00	919,000.00
Classified Salaries	2000-2999		156,089.00	225,871.00	283,360.00	269,178.00	269,125.00	269,125.00	278,000.00	278,000.00
Employee Benefits	3000-3999		105,236.00	404,748.00	439,845.00	444,178.00	430,017.00	430,017.00	565,000.00	565,000.00
Books and Supplies	4000-4999		315,872.00	325,254.00	115,359.00	171,382.00	45,719.00	45,719.00	71,000.00	71,000.00
Services	5000-5999		176,238.00	96,028.00	328,560.00	172,056.00	134,478.00	134,478.00	135,000.00	135,000.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	185,387.00	0.00	0.00	45,357.00	0.00	0.00	0.00
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			841,586.00	2,100,100.00	2,041,475.00	1,936,706.00	1,797,793.00	1,752,436.00	1,968,000.00	1,968,000.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		3,370.00	1,804,411.00	65,210.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	3,370.00	1,804,411.00	65,210.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		346,547.00	38,106.00	(57,669.00)	(77,371.00)	(65,000.00)	0.00	0.00	0.00
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	346,547.00	38,106.00	(57,669.00)	(77,371.00)	(65,000.00)	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910						0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(343,177.00)	1,766,305.00	122,879.00	77,371.00	65,000.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,184,763.00)	(332,744.00)	(1,502,747.00)	(1,832,902.00)	(1,273,981.00)	7,462,464.00	60,000.00	(1,498,000.00)
F. ENDING CASH (A + E)			4,638,046.00	4,305,302.00	2,802,555.00	969,653.00	(304,328.00)	7,158,136.00	7,218,136.00	5,720,136.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		5,720,136.00	4,290,136.00	11,215,636.00	10,929,412.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	73,500.00	0.00	188,208.00			335,208.00	335,208.00
Property Taxes	8020-8079	30,000.00	7,220,000.00	981,776.00	0.00			16,023,776.00	16,023,776.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	150,000.00	14,049.00			281,832.00	281,832.00
Other State Revenue	8300-8599	453,000.00	0.00	0.00	1,061.00			1,753,685.00	1,753,685.00
Other Local Revenue	8600-8799	55,000.00	1,600,000.00	550,000.00	15,042.00			5,142,780.00	5,142,780.00
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		538,000.00	8,893,500.00	1,681,776.00	218,360.00	0.00	0.00	23,946,681.00	23,946,681.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	919,000.00	919,000.00	919,000.00	919,061.00			9,965,481.00	9,965,481.00
Classified Salaries	2000-2999	278,000.00	278,000.00	278,000.00	277,396.00			3,140,144.00	3,140,144.00
Employee Benefits	3000-3999	565,000.00	565,000.00	565,000.00	576,711.00			5,655,752.00	5,655,752.00
Books and Supplies	4000-4999	71,000.00	71,000.00	71,000.00	71,260.00			1,445,565.00	1,445,565.00
Services	5000-5999	135,000.00	135,000.00	135,000.00	1,734,087.00			3,450,925.00	3,450,925.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00			0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	372,800.00			603,544.00	603,544.00
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		1,968,000.00	1,968,000.00	1,968,000.00	3,951,315.00	0.00	0.00	24,261,411.00	24,261,411.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00			0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			1,872,991.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			0.00	
Stores	9320	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,872,991.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00						184,613.00	
Due To Other Funds	9610	0.00		0.00	0.00			0.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	184,613.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	1,688,378.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,430,000.00)	6,925,500.00	(286,224.00)	(3,732,955.00)	0.00	0.00	1,373,648.00	(314,730.00)
F. ENDING CASH (A + E)		4,290,136.00	11,215,636.00	10,929,412.00	7,196,457.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,196,457.00	

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2018-19 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	24,261,411.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	370,522.00
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	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	134,169.00
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 9200	7699 7651	0.00
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				134,169.00
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.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				23,756,720.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		1,366.18
B. Expenditures per ADA (Line I.E divided by Line II.A)		17,389.16

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.)	21,899,989.73	15,486.55
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)	21,899,989.73	15,486.55
B. Required effort (Line A.2 times 90%)	19,709,990.76	13,937.90
C. Current year expenditures (Line I.E and Line II.B)	23,756,720.00	17,389.16
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 2020-21 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) — 980,368.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 17,687,043.00

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) — 5.54%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	800,672.00
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	588,687.00
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)	189,069.34
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,578,428.34
9.	Carry-Forward Adjustment (Part IV, Line F)	0.00
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,578,428.34
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,703,914.00
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,635,123.00
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	599,051.00
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	16,603.00
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)	694,955.00
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)	3,223,734.66
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	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)	21,918,380.66
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)	7.20%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	7.20%

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)**	1,578,428.34
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	524,930.69
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (9.64%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.64%) 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	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	0.00

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:	not applicable
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:	not applicable
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:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(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	16,358,984.00	3.89%	16,995,593.00	3.79%	17,639,624.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	514,464.00	-50.14%	256,535.00	-2.63%	249,788.00
4. Other Local Revenues	8600-8799	2,435,679.00	2.80%	2,503,776.00	2.80%	2,573,839.00
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	(2,575,329.00)	0.50%	(2,588,206.00)	0.50%	(2,601,147.00)
6. Total (Sum lines A1 thru A5c)		17,143,198.00	2.53%	17,577,098.00	3.95%	18,271,504.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,576,548.00		7,879,610.00
b. Step & Column Adjustment				303,062.00		236,388.00
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	7,576,548.00	4.00%	7,879,610.00	3.00%	8,115,998.00
2. Classified Salaries						
a. Base Salaries				2,443,905.00		2,541,661.00
b. Step & Column Adjustment				97,756.00		76,250.00
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	2,443,905.00	4.00%	2,541,661.00	3.00%	2,617,911.00
3. Employee Benefits	3000-3999	3,696,123.00	7.45%	3,971,399.00	4.87%	4,164,942.00
4. Books and Supplies	4000-4999	1,223,134.00	-14.78%	1,042,356.00	5.00%	1,094,474.00
5. Services and Other Operating Expenditures	5000-5999	2,419,633.00	-31.03%	1,668,853.00	5.00%	1,752,296.00
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	203,984.00	5.25%	214,693.00	5.00%	225,428.00
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)						
11. Total (Sum lines B1 thru B10)		17,563,327.00	-1.39%	17,318,572.00	3.77%	17,971,049.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(420,129.00)		258,526.00		300,455.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		6,536,731.08		6,116,602.08		6,375,128.08
2. Ending Fund Balance (Sum lines C and D1)		6,116,602.08		6,375,128.08		6,675,583.08
3. Components of Ending Fund Balance (Form 01I)						
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	5,143,734.08		5,413,551.08		5,677,145.08
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	970,456.00		959,577.00		996,438.00
2. Unassigned/Unappropriated	9790	412.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,116,602.08		6,375,128.08		6,675,583.08

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	970,456.00		959,577.00		996,438.00
c. Unassigned/Unappropriated	9790	412.00		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)		970,868.00		959,577.00		996,438.00

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 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	281,832.00	0.00%	281,832.00	0.00%	281,832.00
3. Other State Revenues	8300-8599	1,239,221.00	-25.42%	924,219.00	-0.01%	924,097.00
4. Other Local Revenues	8600-8799	2,707,101.00	0.66%	2,724,846.00	0.67%	2,743,043.00
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	2,575,329.00	0.50%	2,588,206.00	0.50%	2,601,147.00
6. Total (Sum lines A1 thru A5c)		6,803,483.00	-4.18%	6,519,103.00	0.48%	6,550,119.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,388,933.00		2,484,490.00
b. Step & Column Adjustment				95,557.00		74,535.00
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	2,388,933.00	4.00%	2,484,490.00	3.00%	2,559,025.00
2. Classified Salaries						
a. Base Salaries				696,239.00		724,089.00
b. Step & Column Adjustment				27,850.00		21,722.00
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	696,239.00	4.00%	724,089.00	3.00%	745,811.00
3. Employee Benefits	3000-3999	1,959,629.00	6.89%	2,094,629.00	4.99%	2,199,049.00
4. Books and Supplies	4000-4999	222,431.00	-17.65%	183,176.00	5.00%	192,335.00
5. Services and Other Operating Expenditures	5000-5999	1,031,292.00	-25.93%	763,923.00	5.00%	802,120.00
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	399,560.00	5.25%	420,537.00	5.00%	441,564.00
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		
11. Total (Sum lines B1 thru B10)		6,698,084.00	-0.41%	6,670,844.00	4.03%	6,939,904.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		105,399.00		(151,741.00)		(389,785.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		590,290.32		695,689.32		543,948.32
2. Ending Fund Balance (Sum lines C and D1)		695,689.32		543,948.32		154,163.32
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	695,699.32		543,948.32		154,163.32
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	(10.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		695,689.32		543,948.32		154,163.32

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
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 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	16,358,984.00	3.89%	16,995,593.00	3.79%	17,639,624.00
2. Federal Revenues	8100-8299	281,832.00	0.00%	281,832.00	0.00%	281,832.00
3. Other State Revenues	8300-8599	1,753,685.00	-32.67%	1,180,754.00	-0.58%	1,173,885.00
4. Other Local Revenues	8600-8799	5,142,780.00	1.67%	5,228,622.00	1.69%	5,316,882.00
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)		23,946,681.00	0.62%	24,096,201.00	3.01%	24,821,623.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,965,481.00		10,364,100.00
b. Step & Column Adjustment				398,619.00		310,923.00
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	9,965,481.00	4.00%	10,364,100.00	3.00%	10,675,023.00
2. Classified Salaries						
a. Base Salaries				3,140,144.00		3,265,750.00
b. Step & Column Adjustment				125,606.00		97,972.00
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	3,140,144.00	4.00%	3,265,750.00	3.00%	3,363,722.00
3. Employee Benefits	3000-3999	5,655,752.00	7.25%	6,066,028.00	4.91%	6,363,991.00
4. Books and Supplies	4000-4999	1,445,565.00	-15.22%	1,225,532.00	5.00%	1,286,809.00
5. Services and Other Operating Expenditures	5000-5999	3,450,925.00	-29.50%	2,432,776.00	5.00%	2,554,416.00
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	603,544.00	5.25%	635,230.00	5.00%	666,992.00
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)		24,261,411.00	-1.12%	23,989,416.00	3.84%	24,910,953.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(314,730.00)		106,785.00		(89,330.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		7,127,021.40		6,812,291.40		6,919,076.40
2. Ending Fund Balance (Sum lines C and D1)		6,812,291.40		6,919,076.40		6,829,746.40
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	695,699.32		543,948.32		154,163.32
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	5,143,734.08		5,413,551.08		5,677,145.08
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	970,456.00		959,577.00		996,438.00
2. Unassigned/Unappropriated	9790	402.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,812,291.40		6,919,076.40		6,829,746.40

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	970,456.00		959,577.00		996,438.00
c. Unassigned/Unappropriated	9790	412.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(10.00)		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)		970,858.00		959,577.00		996,438.00
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,357.03		1,308.53		1,280.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		24,261,411.00		23,989,416.00		24,910,953.00
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)		24,261,411.00		23,989,416.00		24,910,953.00
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)		727,842.33		719,682.48		747,328.59
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)		727,842.33		719,682.48		747,328.59
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					409,400.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	409,400.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	409,400.00	409,400.00		

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 (2018-19)				
District Regular	1,357.03	1,357.03		
Charter School	0.00	0.00		
Total ADA	**1,357.03**	**1,357.03**	**0.0%**	**Met**
1st Subsequent Year (2019-20)				
District Regular	1,308.53	1,308.53		
Charter School	0.00	0.00		
Total ADA	**1,308.53**	**1,308.53**	**0.0%**	**Met**
2nd Subsequent Year (2020-21)				
District Regular	1,280.40	1,280.40		
Charter School	0.00	0.00		
Total ADA	**1,280.40**	**1,280.40**	**0.0%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2018-19)				
District Regular	1,399	1,399		
Charter School	0	0		
Total Enrollment	**1,399**	**1,399**	**0.0%**	**Met**
1st Subsequent Year (2019-20)				
District Regular	1,349	1,349		
Charter School	0	0		
Total Enrollment	**1,349**	**1,349**	**0.0%**	**Met**
2nd Subsequent Year (2020-21)				
District Regular	1,320	1,320		
Charter School	0	0		
Total Enrollment	**1,320**	**1,320**	**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 (2015-16)			
District Regular	1,474	1,520	
Charter School			
Total ADA/Enrollment	**1,474**	**1,520**	**97.0%**
Second Prior Year (2016-17)			
District Regular	1,462	1,507	
Charter School			
Total ADA/Enrollment	**1,462**	**1,507**	**97.0%**
First Prior Year (2017-18)			
District Regular	1,414	1,458	
Charter School	0		
Total ADA/Enrollment	**1,414**	**1,458**	**97.0%**
		Historical Average Ratio:	97.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**97.5%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	1,357	1,399		
Charter School	0	0		
Total ADA/Enrollment	**1,357**	**1,399**	**97.0%**	**Met**
1st Subsequent Year (2019-20)				
District Regular	1,309	1,349		
Charter School		0		
Total ADA/Enrollment	**1,309**	**1,349**	**97.0%**	**Met**
2nd Subsequent Year (2020-21)				
District Regular	1,280	1,320		
Charter School		0		
Total ADA/Enrollment	**1,280**	**1,320**	**97.0%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2018-19)	16,362,127.00	16,358,984.00	0.0%	Met
1st Subsequent Year (2019-20)	16,995,593.00	16,995,593.00	0.0%	Met
2nd Subsequent Year (2020-21)	17,639,624.00	17,639,624.00	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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2015-16)	12,398,072.20	14,821,688.98	83.6%
Second Prior Year (2016-17)	12,896,373.41	15,214,485.34	84.8%
First Prior Year (2017-18)	13,627,652.76	15,791,278.61	86.3%
		Historical Average Ratio:	84.9%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2018-19)	13,716,576.00	17,563,327.00	78.1%	Not Met
1st Subsequent Year (2019-20)	14,392,670.00	17,318,572.00	83.1%	Met
2nd Subsequent Year (2020-21)	14,898,851.00	17,971,049.00	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)

RUSD's First Interim Budget includes safety and security projects that will be funded by one-time funds.

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 (2018-19)	280,784.00	281,832.00	0.4%	No
1st Subsequent Year (2019-20)	281,832.00	281,832.00	0.0%	No
2nd Subsequent Year (2020-21)	281,832.00	281,832.00	0.0%	No

Explanation: (required if Yes)

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

Current Year (2018-19)	1,188,346.00	1,753,685.00	47.6%	Yes
1st Subsequent Year (2019-20)	1,177,753.00	1,180,754.00	0.3%	No
2nd Subsequent Year (2020-21)	1,173,886.00	1,173,885.00	0.0%	No

Explanation: (required if Yes) RUSD's First Inteirm Budget includes one-time state revenues not budgeted during the budget adoption.

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

Current Year (2018-19)	5,112,567.00	5,142,780.00	0.6%	No
1st Subsequent Year (2019-20)	5,228,625.00	5,228,622.00	0.0%	No
2nd Subsequent Year (2020-21)	5,316,882.00	5,316,882.00	0.0%	No

Explanation: (required if Yes)

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

Current Year (2018-19)	1,164,401.00	1,445,565.00	24.1%	Yes
1st Subsequent Year (2019-20)	1,225,532.00	1,225,532.00	0.0%	No
2nd Subsequent Year (2020-21)	1,286,809.00	1,286,809.00	0.0%	No

Explanation: (required if Yes) RUSD's First Inteirm Budget includes prior year carryover balances in all programs.

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

Current Year (2018-19)	2,311,427.00	3,450,925.00	49.3%	Yes
1st Subsequent Year (2019-20)	2,432,776.00	2,432,776.00	0.0%	No
2nd Subsequent Year (2020-21)	2,554,416.00	2,554,416.00	0.0%	No

Explanation: (required if Yes) RUSD's First Interim Budget includes budgets for safety and security projects to be funded by one-time state and local funds.

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 (2018-19)	6,581,697.00	7,178,297.00	9.1%	Not Met
1st Subsequent Year (2019-20)	6,688,210.00	6,691,208.00	0.0%	Met
2nd Subsequent Year (2020-21)	6,772,600.00	6,772,599.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	3,475,828.00	4,896,490.00	40.9%	Not Met
1st Subsequent Year (2019-20)	3,658,308.00	3,658,308.00	0.0%	Met
2nd Subsequent Year (2020-21)	3,841,225.00	3,841,225.00	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 NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Explanation: Other State Revenue (linked from 6A if NOT met)
RUSD's First Inteirm Budget includes one-time state revenues not budgeted during the budget adoption.

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

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

Explanation: Books and Supplies (linked from 6A if NOT met)
RUSD's First Inteirm Budget includes prior year carryover balances in all programs.

Explanation: Services and Other Exps (linked from 6A if NOT met)
RUSD's First Interim Budget includes budgets for safety and security projects to be funded by one-time state and local funds.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	715,942.00	715,942.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)			

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2018-19)	(420,129.00)	17,563,327.00	2.4%	Not Met
1st Subsequent Year (2019-20)	258,526.00	17,318,572.00	N/A	Met
2nd Subsequent Year (2020-21)	300,455.00	17,971,049.00	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)

RUSD's First Interim Budget includes budgets for safety and security projects to be funded by one-time state and local funds.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	6,812,291.40	Met
1st Subsequent Year (2019-20)	6,919,076.40	Met
2nd Subsequent Year (2020-21)	6,829,746.40	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	7,196,457.00	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 reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

[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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,357	1,309	1,280
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

		Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	24,261,411.00	23,989,416.00	24,910,953.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	24,261,411.00	23,989,416.00	24,910,953.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	727,842.33	719,682.48	747,328.59
6.	Reserve Standard - by Amount ($67,000 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)**	**727,842.33**	**719,682.48**	**747,328.59**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	970,456.00	959,577.00	996,438.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	412.00	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)	(10.00)	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)	970,858.00	959,577.00	996,438.00
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):	**727,842.33**	**719,682.48**	**747,328.59**
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 (2018-19)	(2,578,087.00)	(2,575,329.00)	-0.1%	(2,758.00)	Met
1st Subsequent Year (2019-20)	(2,588,206.00)	(2,588,206.00)	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	(2,601,147.00)	(2,601,147.00)	0.0%	0.00	Met
1b. **Transfers In, General Fund ***					
Current Year (2018-19)	409,400.00	409,400.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	409,400.00	409,400.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	409,400.00	409,400.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met

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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2017-18)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	4,665,779.00	4,665,779.00
b. OPEB plan(s) fiduciary net position (if applicable)	502,773.00	502,773.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	4,163,006.00	4,163,006.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2017	Jul 01, 2017

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	240,635.00	240,635.00
1st Subsequent Year (2019-20)	240,635.00	240,635.00
2nd Subsequent Year (2020-21)	240,635.00	240,635.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2018-19)	93,966.00	93,966.00
1st Subsequent Year (2019-20)	93,966.00	93,966.00
2nd Subsequent Year (2020-21)	93,966.00	93,966.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	135,055.00	135,055.00
1st Subsequent Year (2019-20)	141,807.00	141,807.00
2nd Subsequent Year (2020-21)	144,643.00	144,643.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	48	48
1st Subsequent Year (2019-20)	48	48
2nd Subsequent Year (2020-21)	48	48

4. Comments:

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

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

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

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

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

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption? 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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	94.0	92.0	92.0	92.0

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

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

Negotiations Not Settled

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? Yes

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
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			

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	12.0	10.5	11.0	11.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
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	

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

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

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2018ALL Financial Reporting Software - 2018.2.0
12/6/2018 4:26:12 PM **21-65425-0000000**

First Interim
2018-19 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.

SACS2018ALL Financial Reporting Software - 2018.2.0
12/6/2018 4:28:12 PM **21-65425-0000000**

First Interim
2018-19 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.

SACS2018ALL Financial Reporting Software - 2018.2.0
12/6/2018 4:27:00 PM **21-65425-0000000**

First Interim
2018-19 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.

SACS2018ALL Financial Reporting Software - 2018.2.0
12/6/2018 4:27:27 PM **21-65425-0000000**

First Interim
2018-19 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)
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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

REED UNION SCHOOL DISTRICT

General Fund
Miscellaneous Forms
As of October 31, 2018

1. MCOE Required Forms Misc. Forms

LCFF Calculator Universal Assumptions					
Reed Union Elementary (65425) - 2018-19 Fi					
Summary of Funding					
	2017-18	2018-19	2019-20	2020-21
Target Components:				
COLA & Augmentation	*1.56%*	*3.70%*	*2.57%*	*2.67%*
Base Grant	10,760,909	10,591,588	10,629,075	10,513,239
Grade Span Adjustment	419,815	397,211	410,752	406,531
Supplemental Grant	137,746	139,778	142,855	141,957
Concentration Grant	-	-	-	-
Add-ons	24,305	24,305	24,305	24,305
Total Target	11,342,775	11,152,882	11,206,987	11,086,032
Transition Components:				
Target	$ 11,342,775	$ 11,152,882	$ 11,206,987	$ 11,086,032
Funded Based on Target Formula *(PY P-2)*	FALSE	FALSE	TRUE	TRUE
Floor	10,739,804	10,437,270	10,906,109	10,510,665
Remaining Need after Gap (informational only)	*343,896*	-	-	-
Gap %	*42.96644273%*	*100%*	*100%*	*100%*
Current Year Gap Funding	259,075	715,612	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	64,463	77,355	103,140	103,140
Additional State Aid	-	-	-	-
Total LCFF Entitlement	**$ 11,063,342**	**$ 11,230,237**	**$ 11,310,127**	**$ 11,189,172**
Components of LCFF By Object Code				
	2017-18	2018-19	2019-20	2020-21
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)	294,238	279,214	273,036	263,136
Local Revenue Sources:				
8021 to 8089 - Property Taxes	15,321,001	16,023,776	16,650,312	17,301,909
8096 - In-Lieu of Property Taxes	-	-	-	-
Property Taxes net of in-lieu	*15,321,001*	*16,023,776*	*16,650,312*	*17,301,909*
TOTAL FUNDING	$ 15,615,239	$ 16,302,990	$ 16,923,348	$ 17,565,045
Basic Aid Status	*Basic Aid*	*Basic Aid*	*Basic Aid*	*Basic Aid*
Less: Excess Taxes	*$ 4,257,659*	*$ 4,793,539*	*$ 5,340,185*	*$ 6,112,737*
Less: EPA in Excess to LCFF Funding	*$ 294,238*	*$ 279,214*	*$ 273,036*	*$ 263,136*
Total Phase-In Entitlement	***$ 11,063,342***	***$ 11,230,237***	***$ 11,310,127***	***$ 11,189,172***
EPA Details				
% of Adjusted Revenue Limit - Annual	*25.89051467%*	*25.89000000%*	*25.89000000%*	*25.89000000%*
% of Adjusted Revenue Limit - P-2	*25.89051467%*	*25.89000000%*	*25.89000000%*	*25.89000000%*
EPA (for LCFF Calculation purposes)	*$ 294,238*	*$ 279,214*	*$ 273,036*	*$ 263,136*
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	*294,198*	*279,214*	*273,036*	*263,136*
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	*(28)*	*40*	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions				
Reed Union Elementary (65425) - 2018-19 Fi				
Summary of Student Population				
	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Population				
Enrollment	1,444	1,399	1,349	1,320
COE Enrollment	6	5	5	5
Total Enrollment	*1,450*	*1,404*	*1,354*	*1,325*
Unduplicated Pupil Count	91	90	87	85
COE Unduplicated Pupil Count	2	1	1	1
Total Unduplicated Pupil Count	*93*	*91*	*88*	*86*
Rolling %, Supplemental Grant	6.1600%	6.3600%	6.4700%	6.5000%
Rolling %, Concentration Grant	6.1600%	6.3600%	6.4700%	6.5000%
FUNDED ADA				
Adjusted Base Grant ADA	*Prior Year*	*Prior Year*	*Prior Year*	*Prior Year*
Grades TK-3	561.25	511.87	516.02	497.59
Grades 4-6	539.59	531.88	473.38	470.47
Grades 7-8	370.35	352.32	375.78	347.62
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	***1,471.19***	***1,396.07***	***1,365.18***	***1,315.68***
Necessary Small School ADA	*Current year*	*Current year*	*Current year*	*Current year*
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	**-**	**-**	**-**	**-**
Total Funded ADA	**1471.19**	**1396.07**	**1365.18**	**1315.68**
ACTUAL ADA ***(Current Year Only)***				
Grades TK-3	511.87	516.02	497.59	525.72
Grades 4-6	531.65	474.38	470.47	434.58
Grades 7-8	352.34	375.78	348.62	327.25
Grades 9-12	-	-	-	-
Total Actual ADA	**1,395.86**	**1,366.18**	**1,316.68**	**1,287.55**
Funded Difference (Funded ADA less Actual ADA)	*75.33*	*29.89*	*48.50*	*28.13*

LCAP Percentage to Increase or Improve Services				
	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concentrati	$ 137,746	$ 139,778	$ 142,855	$ 141,957
Current year Percentage to Increase or Improve Servi	1.26%	1.26%	1.28%	1.29%

LCFF Calculator Universal Assumptions				
Reed Union Elementary (65425) - 2018-19 Fi				11/15/18
Summary of Funding				
		2021-22		2022-23
Target Components:				
COLA & Augmentation		*3.42%*		*3.26%*
Base Grant		10,624,603		10,842,907
Grade Span Adjustment		444,234		439,819
Supplemental Grant		143,895		146,676
Concentration Grant		-		-
Add-ons		24,305		24,305
Total Target		11,237,037		11,453,707
Transition Components:				
Target	$	11,237,037	$	11,453,707
Funded Based on Target Formula *(PY P-2)*		TRUE		TRUE
Floor		10,277,952		10,161,715
Remaining Need after Gap (informational only)		-		-
Gap %		*100%*		*100%*
Current Year Gap Funding		-		-
Miscellaneous Adjustments		-		-
Economic Recovery Target		103,140		103,140
Additional State Aid		-		-
Total LCFF Entitlement	**$**	**11,340,177**	**$**	**11,556,847**
Components of LCFF By Object Code				
		2021-22		2022-23
8011 - State Aid	$	850,660	$	850,660
8011 - Fair Share		(850,660)		(850,660)
8311 & 8590 - Categoricals		-		-
EPA (for LCFF Calculation purposes)		257,310		254,400
Local Revenue Sources:				
8021 to 8089 - Property Taxes		17,979,570		18,684,337
8096 - In-Lieu of Property Taxes		-		-
Property Taxes net of in-lieu		*17,979,570*		*18,684,337*
TOTAL FUNDING	$	18,236,880	$	18,938,737
Basic Aid Status		*Basic Aid*		*Basic Aid*
Less: Excess Taxes	*$*	*6,639,393*	*$*	*7,127,490*
Less: EPA in Excess to LCFF Funding	*$*	*257,310*	*$*	*254,400*
Total Phase-In Entitlement	***$***	***11,340,177***	***$***	***11,556,847***
EPA Details				
% of Adjusted Revenue Limit - Annual		*25.89000000%*		*25.89000000%*
% of Adjusted Revenue Limit - P-2		*25.89000000%*		*25.89000000%*
EPA (for LCFF Calculation purposes)	*$*	*257,310*	*$*	*254,400*
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)		*257,310*		*254,400*
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)		-		-
Accrual (from Assumptions)		-		-

LCFF Calculator Universal Assumptions		
Reed Union Elementary (65425) - 2018-19 Fi		11/15/18
Summary of Student Population		
	2021-22	2022-23
Unduplicated Pupil Population		
Enrollment	1,305	1,306
COE Enrollment	5	5
Total Enrollment	*1,310*	*1,311*
Unduplicated Pupil Count	84	84
COE Unduplicated Pupil Count	1	1
Total Unduplicated Pupil Count	*85*	*85*
Rolling %, Supplemental Grant	6.5000%	6.5000%
Rolling %, Concentration Grant	6.5000%	6.5000%
FUNDED ADA		
Adjusted Base Grant ADA	*Prior Year*	*Current Year*
Grades TK-3	525.72	504.38
Grades 4-6	433.58	468.50
Grades 7-8	327.25	299.12
Grades 9-12	-	-
Total Adjusted Base Grant ADA	***1,286.55***	***1,272.00***
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	**1286.55**	**1272.00**
ACTUAL ADA ***(Current Year Only)***		
Grades TK-3	529.60	504.38
Grades 4-6	443.28	468.50
Grades 7-8	299.12	299.12
Grades 9-12	-	-
Total Actual ADA	**1,272.00**	**1,272.00**
Funded Difference (Funded ADA less Actual ADA)	*14.55*	*-*

LCAP Percentage to Increase or Improve Services		
	2021-22	2022-23
Current year estimated supplemental and concentrati	$ 143,895	$ 146,676
Current year Percentage to Increase or Improve Servi	1.29%	1.29%

LCFF Calculator Universal Assumptions
Reed Union Elementary (65425) - 2018-19 First Interim

LEA: **Reed Union Elementary District**

65425 **5 digit District code or 7 digit School code** *(from the CDS code)*
Yes **Did the CDS code exist in 2012-13?** *(for calculation of*
2013-14 **First LCFF certification year** *(clears prior years on the Ca*

Projection Title: **2018-19 First Interim**

	2017-18	2018-19	2019-20	2020-21
Statutory COLA & Augmentation *(prefilled as calculated by the Department of Finance, DOF)*	1.56%	3.70%	2.57%	2.67%
Statutory COLA	*1.56%*	*2.71%*	*2.57%*	*2.67%*
Augmentation	*0.00%*	*0.99%*	*0.00%*	*0.00%*
LCFF Gap Closed Percentage *(prefilled as calculated by the Department of Finance, DOF)*	42.96644273%	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)	25.89051467%	25.89%	25.89%	25.89%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	25.89051467%	25.89%	25.89%	25.89%
Historical Difference in EPA Rates between Annual & P-2				
Local EPA Accrual			$ -	$ -

PER ADA FUNDING LEVELS *(calculated at TARGET)*

Base Grants				
Grades TK-3	$ 7,193	$ 7,459	$ 7,651	$ 7,855
Grades 4-6	$ 7,301	$ 7,571	$ 7,766	$ 7,973
Grades 7-8	$ 7,518	$ 7,796	$ 7,996	$ 8,209
Grades 9-12	$ 8,712	$ 9,034	$ 9,266	$ 9,513
Grade Span Adjustment				
Grades TK-3	$ 748	$ 776	$ 796	$ 817
Grades 9-12	$ 227	$ 235	$ 241	$ 247
Necessary Small School Selection *(if applicable)*				
NSS #1	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF

LCFF Calculator Universal Assumptions
Reed Union Elementary (65425) - 2018-19 First Interim

LEA: **Reed Union Elementary District**

65425 **5 digit District code or 7 digit School code** *(from the CDS code)*
Yes **Did the CDS code exist in 2012-13?** *(for calculation of*
2013-14 **First LCFF certification year** *(clears prior years on the Ca*

Projection Title: **2018-19 First Interim**

	2017-18	2018-19	2019-20	2020-21
Supplemental Grant	**20.00%**	**20.00%**	**20.00%**	**20.00%**
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 1,588	$ 1,647	$ 1,689	$ 1,734
Grades 4-6	$ 1,460	$ 1,514	$ 1,553	$ 1,595
Grades 7-8	$ 1,504	$ 1,559	$ 1,599	$ 1,642
Grades 9-12	$ 1,788	$ 1,854	$ 1,901	$ 1,952
Actual - 1.00 ADA, Local UPP as follows:	*6.16%*	*6.36%*	*6.47%*	*6.50%*
Grades TK-3	$ 98	$ 105	$ 109	$ 113
Grades 4-6	$ 90	$ 96	$ 100	$ 104
Grades 7-8	$ 93	$ 99	$ 103	$ 107
Grades 9-12	$ 110	$ 118	$ 123	$ 127
Concentration Grant (>55% population)	**50.00%**	**50.00%**	**50.00%**	**50.00%**
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 3,971	$ 4,118	$ 4,224	$ 4,336
Grades 4-6	$ 3,651	$ 3,786	$ 3,883	$ 3,987
Grades 7-8	$ 3,759	$ 3,898	$ 3,998	$ 4,105
Grades 9-12	$ 4,470	$ 4,635	$ 4,754	$ 4,880
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -	$ -	$ -
Grades 4-6	$ -	$ -	$ -	$ -
Grades 7-8	$ -	$ -	$ -	$ -
Grades 9-12	$ -	$ -	$ -	$ -

Created by: Carolina Rodriguez, Director, MCOE District Busine
Email: AB1200@marinschools.org
Phone: 415 499 5805

LCFF Calculator Universal Assumptions
Reed Union Elementary (65425) - 2018-19 First Interim

LEA: **Reed Union Elementary**
District

EPA only)
'culator tab)

Projection Title:	**2018-19 First Interim**	**Projection Date:**	11/15/18

	2021-22	2022-23
Statutory COLA & Augmentation *(prefilled as calculated by the Department of Finance, DOF)*	3.42%	3.26%
Statutory COLA	*3.42%*	*3.26%*
Augmentation	*0.00%*	*0.00%*
LCFF Gap Closed Percentage *(prefilled as calculated by the Department of Finance, DOF)*	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)	25.89%	25.89%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	25.89%	25.89%
Historical Difference in EPA Rates between Annual & P-2		
Local EPA Accrual	$ -	$ -

PER ADA FUNDING LEVELS *(calculated at TARGET)*

Base Grants		
Grades TK-3	$ 8,124	$ 8,389
Grades 4-6	$ 8,246	$ 8,515
Grades 7-8	$ 8,490	$ 8,767
Grades 9-12	$ 9,838	$ 10,159
Grade Span Adjustment		
Grades TK-3	$ 845	$ 872
Grades 9-12	$ 256	$ 264
Necessary Small School Selection *(if applicable)*		
NSS #1	LCFF	LCFF
NSS #2	LCFF	LCFF
NSS #3	LCFF	LCFF
NSS #4	LCFF	LCFF
NSS #5	LCFF	LCFF

LCFF Calculator Universal Assumptions
Reed Union Elementary (65425) - 2018-19 First Interim

LEA: **Reed Union Elementary**
District

EPA only)
'culator tab)

Projection Title: **2018-19 First Interim**

Projection Date: 11/15/18

	2021-22	2022-23
Supplemental Grant	**20.00%**	**20.00%**
Maximum - 1.00 ADA, 100% UPP		
Grades TK-3	$ 1,794	$ 1,852
Grades 4-6	$ 1,649	$ 1,703
Grades 7-8	$ 1,698	$ 1,753
Grades 9-12	$ 2,019	$ 2,085
Actual - 1.00 ADA, Local UPP as follows:	*6.50%*	*6.50%*
Grades TK-3	$ 117	$ 120
Grades 4-6	$ 107	$ 111
Grades 7-8	$ 110	$ 114
Grades 9-12	$ 131	$ 135
Concentration Grant (>55% population)	**50.00%**	**50.00%**
Maximum - 1.00 ADA, 100% UPP		
Grades TK-3	$ 4,485	$ 4,631
Grades 4-6	$ 4,123	$ 4,258
Grades 7-8	$ 4,245	$ 4,384
Grades 9-12	$ 5,047	$ 5,212
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -
Grades 4-6	$ -	$ -
Grades 7-8	$ -	$ -
Grades 9-12	$ -	$ -

ess Services

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 (CA	$ -		$ -
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					
	N/A	Necessary Small School Add-on Amount	$ 266.42		$ 266.42
G-4	Sch District Revenue Limit	Allowance for Necessary Small School (deficited)	$ -		$ -

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

STATE FUNDING INCORPORATED INTO LCFF

Reed Union Elementary (65425) - 2018-19 First Interim 11/15/18

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					**-**

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 B-3 COE	Charter Block Grant (COE, EHS & SBC)	Adjusted Total 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
A-50	2013-14 Exhibit: 2012-13 Cat Program Entitle. Subsumed into LCFF	2012-13 Fair Share (2013-14 only)	$	885,098
A-51	2012-13 Cat Program Entitl. Subsumed into LCFF	Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation) [E.C. 42238.03(a)(2)(B)]		885,098

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-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**	

K-3 Grade Span Adjustment Funding Determination

Reed Union Elementary (65425) - 2018-19 First Interim

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	2017-18	2018-19	2019-20
Target class size		24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise
Current		42.97%	100.00%	100.00%
May Revise		43.97%	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) - 2018-19 First Interim

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	2017-18	2018-19	2019-20
Target class size		24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise
Current		42.97%	100.00%	100.00%
May Revise		43.97%	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) - 2018-19 First Interim

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	2017-18	2018-19	2019-20
Target class size		24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise
Current		42.97%	100.00%	100.00%
May Revise		43.97%	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) - 2018-19 First Interim 11/15/18

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	2020-21	2021-22	2022-23
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) - 2018-19 First Interim 11/15/18

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	2020-21	2021-22	2022-23
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) - 2018-19 First Interim 11/15/18

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	2020-21	2021-22	2022-23
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**

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - 2018-19 First Interim

		2017-18	2018-19	2019-20
COLA & Augmentation		1.56%	3.70%	2.57%
GAP Funding rate		42.97%	100.00%	100.00%
Estimated Property Taxes (with RDA)	A-6	15,321,001	16,023,776	16,650,312
Less In-Lieu transfer		$ -	$ -	$ -
Total Local Revenue		$ 15,321,001	$ 16,023,776	$ 16,650,312
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.

		2017-18	2018-19	2019-20
Floor Adjustments	B-10	-		
Miscellaneous Adjustments	E-1	-		
Minimum State Aid Adjustments	G-5	-		
Funded Based on Target Formula	True/False	FALSE	FALSE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

		2017-18	2018-19	2019-20
District Enrollment	A-1 / A-3	1,444	1,399	1,349
COE Enrollment	A-2 / A-4	6	5	5
Total Enrollment		1,450	1,404	1,354
District Unduplicated Pupil Count	B-1 / B-3	91	90	87
COE Unduplicated Pupil Count	B-2 / B-4	2	1	1
Total Unduplicated Pupil Count		93	91	88
		3-yr rolling percentage	*3-yr rolling percentage*	*3-yr rolling percentage*
Single Year Unduplicated Pupil Percentage		6.41%	6.50%	6.50%
Unduplicated Pupil Percentage (%)		**6.16%**	**6.36%**	**6.47%**

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - 2018-19 First Interim

			2017-18	2018-19	2019-20
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:		2017-18	2018-19	2019-20
CURRENT YEAR ADA:					
Grades TK-3	P-2	B-1	508.01	512.16	493.73
Grades 4-6	(Annual for Special	B-2	528.92	471.42	468.51
Grades 7-8	Day Class extended	B-3	349.99	373.45	346.29
Grades 9-12	year)	B-4	-		
Non Public School, NPS-Licensed Children Institutions, Community Day School:					
Grades TK-3		E-1	-		
Grades 4-6	Annual	E-2	1.77	2.00	1.00
Grades 7-8		E-3	2.02	2.00	2.00
Grades 9-12		E-4	-		
SUBTOTAL			1,390.71	1,361.03	1,311.53
County operated (Community School, Special Ed):					
Grades TK-3		E-6 & E-11	3.86	3.86	3.86
Grades 4-6	P-2 / Annual	E-7 & E-12	0.96	0.96	0.96
Grades 7-8		E-8 & E-13	0.33	0.33	0.33
Grades 9-12		E-9 & E-14	-		
TOTAL			1,395.86	1,366.18	1,316.68
RATIO: District ADA to Enrollment			**0.9631**	**0.9729**	**0.9722**
RATIO: Combined ADA to Enrollment			0.9627	0.9731	0.9724
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT			2017-18	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) - 2018-19 First Interim

	2017-18	2018-19	2019-20
LCFF ADA			
ADA Guarantee - Prior Year	2017-18	2018-19	2019-20
Grades TK-3	557.39	508.01	512.16
Grades 4-6	536.86	528.92	471.42
Grades 7-8	368.00	349.99	373.45
Grades 9-12	-	-	-
LCFF Subtotal	**1,462.25**	**1,386.92**	**1,357.03**
NSS	-	-	-
Combined Subtotal	1,462.25	1,386.92	1,357.03
ADA Guarantee - Current Year			
Grades TK-3	508.01	512.16	493.73
Grades 4-6	528.92	471.42	468.51
Grades 7-8	349.99	373.45	346.29
Grades 9-12	-	-	-
LCFF Subtotal	1,386.92	1,357.03	1,308.53
NSS	-	-	-
Combined Subtotal	1,386.92	1,357.03	1,308.53
Change in LCFF ADA	(75.33)	(29.89)	(48.50)
(excludes NSS ADA)	Decline	Decline	Decline
Funded LCFF ADA			
Grades TK-3	557.39	508.01	512.16
Grades 4-6	536.86	528.92	471.42
Grades 7-8	368.00	349.99	373.45
Grades 9-12	-	-	-
Subtotal	1,462.25	1,386.92	1,357.03
	Prior	*Prior*	*Prior*
Funded NSS ADA			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
Subtotal	-	-	-
	Prior	Prior	Prior
NPS, CDS, & COE Operated			
Grades TK-3	3.86	3.86	3.86
Grades 4-6	2.73	2.96	1.96
Grades 7-8	2.35	2.33	2.33
Grades 9-12	-	-	-
Subtotal	8.94	9.15	8.15
Combined Total			
Grades TK-3	561.25	511.87	516.02
Grades 4-6	539.59	531.88	473.38
Grades 7-8	370.35	352.32	375.78
Grades 9-12	-	-	-
Total	1,471.19	1,396.07	1,365.18

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - 2018-19 First Interim — 11/15/18

		2020-21	2021-22	2022-23
COLA & Augmentation		2.67%	3.42%	3.26%
GAP Funding rate		100.00%	100.00%	100.00%
Estimated Property Taxes (with RDA)	A-6	17,301,909	17,979,570	18,684,337
Less In-Lieu transfer		$ -	$ -	$ -
Total Local Revenue		$ 17,301,909	$ 17,979,570	$ 18,684,337
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	2022-23
Floor Adjustments	B-10			
Miscellaneous Adjustments	E-1			
Minimum State Aid Adjustments	G-5			
Funded Based on Target Formula	True/False	TRUE	TRUE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

		2020-21	2021-22	2022-23
District Enrollment	A-1 / A-3	1,320	1,305	1,306
COE Enrollment	A-2 / A-4	5	5	5
Total Enrollment		1,325	1,310	1,311
District Unduplicated Pupil Count	B-1 / B-3	85	84	84
COE Unduplicated Pupil Count	B-2 / B-4	1	1	1
Total Unduplicated Pupil Count		86	85	85
		3-yr rolling percentage	*3-yr rolling percentage*	*3-yr rolling percentage*
Single Year Unduplicated Pupil Percentage		6.50%	6.50%	6.50%
Unduplicated Pupil Percentage (%)		**6.50%**	**6.50%**	**6.50%**

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - 2018-19 First Interim 11/15/18

			2020-21	2021-22	2022-23
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:		2020-21	2021-22	2022-23
CURRENT YEAR ADA:					
Grades TK-3	P-2 (Annual for Special Day Class extended year)	B-1	521.86	525.74	500.52
Grades 4-6		B-2	432.62	442.32	467.54
Grades 7-8		B-3	325.92	297.79	297.79
Grades 9-12		B-4			
Non Public School, NPS-Licensed Children Institutions, Community Day School:					
Grades TK-3	Annual	E-1			
Grades 4-6		E-2	1.00	-	-
Grades 7-8		E-3	1.00	1.00	1.00
Grades 9-12		E-4			
SUBTOTAL			1,282.40	1,266.85	1,266.85
County operated (Community School, Special Ed):					
Grades TK-3	P-2 / Annual	E-6 & E-11	3.86	3.86	3.86
Grades 4-6		E-7 & E-12	0.96	0.96	0.96
Grades 7-8		E-8 & E-13	0.33	0.33	0.33
Grades 9-12		E-9 & E-14			
TOTAL			1,287.55	1,272.00	1,272.00
RATIO: District ADA to Enrollment			**0.9715**	**0.9708**	**0.9700**
RATIO: Combined ADA to Enrollment			0.9717	0.9710	0.9703
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT			2020-21	2021-22	2022-23
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) - 2018-19 First Interim 11/15/18

	2020-21	2021-22	2022-23
LCFF ADA			
ADA Guarantee - Prior Year	2020-21	2021-22	2022-23
Grades TK-3	493.73	521.86	525.74
Grades 4-6	468.51	432.62	442.32
Grades 7-8	346.29	325.92	297.79
Grades 9-12	-	-	-
LCFF Subtotal	**1,308.53**	**1,280.40**	1,265.85
NSS	-	-	-
Combined Subtotal	1,308.53	1,280.40	1,265.85
ADA Guarantee - Current Year			
Grades TK-3	521.86	525.74	500.52
Grades 4-6	432.62	442.32	467.54
Grades 7-8	325.92	297.79	297.79
Grades 9-12	-	-	-
LCFF Subtotal	1,280.40	1,265.85	1,265.85
NSS	-	-	-
Combined Subtotal	1,280.40	1,265.85	1,265.85
Change in LCFF ADA	(28.13)	(14.55)	-
(excludes NSS ADA)	Decline	Decline	No Change
Funded LCFF ADA			
Grades TK-3	493.73	521.86	500.52
Grades 4-6	468.51	432.62	467.54
Grades 7-8	346.29	325.92	297.79
Grades 9-12	-	-	-
Subtotal	1,308.53	1,280.40	1,265.85
	Prior	*Prior*	*Current*
Funded NSS ADA			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
Subtotal	-	-	-
	Prior	Prior	Prior
NPS, CDS, & COE Operated			
Grades TK-3	3.86	3.86	3.86
Grades 4-6	1.96	0.96	0.96
Grades 7-8	1.33	1.33	1.33
Grades 9-12	-	-	-
Subtotal	7.15	6.15	6.15
Combined Total			
Grades TK-3	497.59	525.72	504.38
Grades 4-6	470.47	433.58	468.50
Grades 7-8	347.62	327.25	299.12
Grades 9-12	-	-	-
Total	1,315.68	1,286.55	1,272.00

EDUCATION PROTECTION ACCOUNT

	Certification:	P-2 2017-18	*Est. Annual 2017-18*	2018-19
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT				
A-1	Total ADA for EPA Minimum	1,470.99	*1,471.19*	1,396.07
A-2	Minimum Funding per ADA	200	*200*	200
A-3	EPA Minimum Funding (A-1 * A-2)	294,198	*294,238*	279,214
EPA PROPORTIONATE SHARE CAP				
	Adjusted Total Revenue Limit		*7,873,588*	*7,471,557*
	Current Year Adjusted NSS Allowance		-	-
B-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	7,872,518	*7,873,588*	7,471,557
B-2	Local Revenue/In-lieu of Property Taxes	15,296,750	*15,321,001*	16,023,776
B-3	EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	-	-	-
EPA PROPORTIONATE SHARE				
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	7,872,518	*7,873,588*	7,471,557
C-2	Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***	25.89051467%	*N/A*	25.89000000%
C-3	EPA Proportionate Share (C-1 * C-2)	2,038,235	*2,038,512*	1,934,386
EPA ENTITLEMENT				
D-1	EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	294,198	*294,238*	279,214
D-2	Miscellaneous Adjustments**	-	-	-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	294,198	*294,238*	279,214
D-4	Prior Year Annual Adjustment	(28)	*N/A*	40
D-5	P2 Entitlement Net of PY Adjustment	294,170	*N/A*	279,254
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	25.89051467%	*25.89051467%*	25.89000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	*294,238*	*N/A*	*279,214*

EDUCATION PROTECTION ACCOUNT

Certification:	P-2 2017-18	*Est. Annual 2017-18*	2018-19
Calculation of Net State Aid before Minimum State Aid			
Phase-In Entitlement	11,063,342	*N/A*	11,230,237
Less Property Taxes/In-Lieu	15,321,001	*N/A*	16,023,776
Gross State Aid	-	*N/A*	-
Less EPA Allocation	294,238	*N/A*	279,214
Net State Aid	-	*N/A*	-
Minimum State Aid			
Adjusted Total Revenue Limit	7,873,603	*N/A*	7,471,571
2012-13 Deficited NSS Allowance	-	*N/A*	-
Less Property Taxes/In-Lieu	15,321,001	*N/A*	16,023,776
Less EPA Allocation	294,238	*N/A*	279,214
Revenue Limit Minimum State Aid	-	*N/A*	-
Categorical Minimum State Aid	-	*N/A*	-
Minimum State Aid Guarantee	-	*N/A*	-
Charter School Minimum State Aid Offset *(effective 2014-15)*	-	*N/A*	-
LCFF State Aid	-	*N/A*	-
EPA in Excess to LCFF Funding	294,238	*N/A*	279,214

EDUCATION PROTECTION ACCOUNT

Certification:

		2019-20	2020-21	2021-22
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT				
A-1	Total ADA for EPA Minimum	1,365.18	1,315.68	1,286.55
A-2	Minimum Funding per ADA	200	200	200
A-3	EPA Minimum Funding (A-1 * A-2)	273,036	263,136	257,310
EPA PROPORTIONATE SHARE CAP				
	Adjusted Total Revenue Limit	*7,306,239*	*7,041,322*	*6,885,423*
	Current Year Adjusted NSS Allowance	-	-	-
B-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	7,306,239	7,041,322	6,885,423
B-2	Local Revenue/In-lieu of Property Taxes	16,650,312	17,301,909	17,979,570
B-3	EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	-	-	-
EPA PROPORTIONATE SHARE				
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	7,306,239	7,041,322	6,885,423
C-2	Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***	25.89000000%	25.89000000%	25.89000000%
C-3	EPA Proportionate Share (C-1 * C-2)	1,891,585	1,822,998	1,782,636
EPA ENTITLEMENT				
D-1	EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	273,036	263,136	257,310
D-2	Miscellaneous Adjustments**	-	-	-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	273,036	263,136	257,310
D-4	Prior Year Annual Adjustment	-	-	-
D-5	P2 Entitlement Net of PY Adjustment	273,036	263,136	257,310
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	25.89000000%	25.89000000%	25.89000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	*273,036*	*263,136*	*257,310*

EDUCATION PROTECTION ACCOUNT

	Certification: 2019-20	2020-21	2021-22
Calculation of Net State Aid before Minimum State Aid			
Phase-In Entitlement	11,310,127	11,189,172	11,340,177
Less Property Taxes/In-Lieu	16,650,312	17,301,909	17,979,570
Gross State Aid	-	-	-
Less EPA Allocation	273,036	263,136	257,310
Net State Aid	-	-	-
Minimum State Aid			
Adjusted Total Revenue Limit	7,306,252	7,041,335	6,885,435
2012-13 Deficited NSS Allowance	-	-	-
Less Property Taxes/In-Lieu	16,650,312	17,301,909	17,979,570
Less EPA Allocation	273,036	263,136	257,310
Revenue Limit Minimum State Aid	-	-	-
Categorical Minimum State Aid	-	-	-
Minimum State Aid Guarantee	-	-	-
Charter School Minimum State Aid Offset *(effective 2014-15)*	-	-	-
LCFF State Aid	-	-	-
EPA in Excess to LCFF Funding	273,036	263,136	257,310

EDUCATION PROTECTION ACCOUNT

		Certification: 2022-23
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT		
A-1	Total ADA for EPA Minimum	1,272.00
A-2	Minimum Funding per ADA	200
A-3	EPA Minimum Funding (A-1 * A-2)	254,400
EPA PROPORTIONATE SHARE CAP		
	Adjusted Total Revenue Limit	*6,807,553*
	Current Year Adjusted NSS Allowance	-
B-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	6,807,553
B-2	Local Revenue/In-lieu of Property Taxes	18,684,337
B-3	EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	-
EPA PROPORTIONATE SHARE		
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	6,807,553
C-2	Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***	25.89000000%
C-3	EPA Proportionate Share (C-1 * C-2)	1,762,475
EPA ENTITLEMENT		
D-1	EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	254,400
D-2	Miscellaneous Adjustments**	-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	254,400
D-4	Prior Year Annual Adjustment	-
D-5	P2 Entitlement Net of PY Adjustment	254,400
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	25.89000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	*254,400*

Calculation of Net State Aid before Minimum State Aid	
Phase-In Entitlement	11,556,847
Less Property Taxes/In-Lieu	18,684,337
Gross State Aid	-
Less EPA Allocation	254,400
Net State Aid	-
Minimum State Aid	
Adjusted Total Revenue Limit	6,807,566
2012-13 Deficited NSS Allowance	-
Less Property Taxes/In-Lieu	18,684,337
Less EPA Allocation	254,400
Revenue Limit Minimum State Aid	-
Categorical Minimum State Aid	-
Minimum State Aid Guarantee	-
Charter School Minimum State Aid Offset *(effective 2014-15)*	-
LCFF State Aid	-
EPA in Excess to LCFF Funding	254,400

Reed Union Elementary (65425) - 2018-19 First Interim

LCAP Percentage to Increase or Improve Services:
Summary Supplemental & Concentration Grant

		2018-19	2019-20	2020-21
1.	LCFF Target Supplemental & Concentration Grant Funding *from Calculator tab*	139,778	142,855	141,957
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils			
3.	Difference *[1] less [2]*	139,778	142,855	141,957
4.	Estimated Additional Supplemental & Concentration Grant Funding *[3] * GAP funding rate*	139,778	142,855	141,957
	GAP funding rate	*100.00%*	*100.00%*	*100.00%*
5.	Estimated Supplemental and Concentration Grant Funds *[2] plus [4] (unless [3]<0 then [1])* ***(for LCAP entry)***	139,778	142,855	141,957
6.	Base Funding *LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation*	11,066,154	11,142,967	11,022,910
	LCFF Phase-In Entitlement	*11,230,237*	*11,310,127*	*11,189,172*
7/8.	Percentage to Increase or Improve Services* *[5] / [6]* ***(for LCAP entry)***	1.26%	1.28%	1.29%

**percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.*
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPR

	2018-19	2019-20	2020-21
Current year estimated supplemental and concentration grant funding in the LCAP year	$ 139,778	$ 142,855	$ 141,957
Current year Percentage to Increase or Improve Services	1.26%	1.28%	1.29%

LCAP Percentage to Increase or Improve Services:
Summary Supplemental & Concentration Grant

		2021-22	2022-23
1.	LCFF Target Supplemental & Concentration Grant Funding *from Calculator tab*	143,895	146,676
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		
3.	Difference *[1] less [2]*	143,895	146,676
4.	Estimated Additional Supplemental & Concentration Grant Funding *[3] * GAP funding rate*	143,895	146,676
	GAP funding rate	*100.00%*	*100.00%*
5.	Estimated Supplemental and Concentration Grant Funds *[2] plus [4] (unless [3]<0 then [1])* ***(for LCAP entry)***	143,895	146,676
6.	Base Funding *LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation*	11,171,977	11,385,866
	LCFF Phase-In Entitlement	*11,340,177*	*11,556,847*
7/8.	Percentage to Increase or Improve Services* *[5] / [6]* ***(for LCAP entry)***	1.29%	1.29%

**percentage by which services for unduplicated students must be increased or improved over services pro*
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Con

SUMMARY SUPPLEMENTAL & CO VE SERVICES

	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP year	$ 143,895	$ 146,676
Current year Percentage to Increase or Improve Services	1.29%	1.29%

Reed Union Elementary (65425) - 2018-19 First Interim

LOCAL CONTROL FUNDING FORMULA

CALCULATE LCFF TARGET

					COLA & Augmentation
Unduplicated as % of Enrollment		3 yr average		6.16%	6.16%
	ADA	Base	Gr Span	Supp	Concen
Grades TK-3	561.25	7,193	748	98	-
Grades 4-6	539.59	7,301		90	-
Grades 7-8	370.35	7,518		93	-
Grades 9-12	-	8,712	227	110	-
Subtract NSS	-	-	-		
NSS Allowance		-			
TOTAL BASE	1,471.19	10,760,909	419,815	137,746	-
Targeted Instructional Improvement Block Grant					
Home-to-School Transportation					
Small School District Bus Replacement Program					
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET					
Funded Based on Target Formula *(based on prior year P-2 certification)*					
ECONOMIC RECOVERY TARGET PAYMENT					5/8

CALCULATE LCFF FLOOR

				12-13 Rate	17-18 ADA
Current year Funded ADA times Base per ADA				5,284.70	1,471.19
Current year Funded ADA times Other RL per ADA				67.15	1,471.19
Necessary Small School Allowance at 12-13 rates					
2012-13 Categoricals					
Floor Adjustments					
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-
Less Fair Share Reduction					
Non-CDE certified New Charter: District PY rate * CY ADA					
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				$ 1,948.23	1,471.19
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR					

Reed Union Elementary (65425) - 2018-19 First Interim			
LOCAL CONTROL FUNDING FORMULA			
CALCULATE LCFF PHASE-IN ENTITLEMENT			
LOCAL CONTROL FUNDING FORMULA TARGET			
LOCAL CONTROL FUNDING FORMULA FLOOR			
LCFF Need *(LCFF Target less LCFF Floor, if positive)*			
Current Year Gap Funding			42.97%
ECONOMIC RECOVERY PAYMENT			
Miscellaneous Adjustments			
LCFF Entitlement before Minimum State Aid provision			
CALCULATE STATE AID			
Transition Entitlement			
Local Revenue (including RDA)			
Gross State Aid			
CALCULATE MINIMUM STATE AID			
	12-13 Rate	17-18 ADA	
2012-13 RL/Charter Gen BG adjusted for ADA	5,351.86	1,471.19	
2012-13 NSS Allowance (deficited)			
Minimum State Aid Adjustments			
Less Current Year Property Taxes/In Lieu			
Subtotal State Aid for Historical RL/Charter General BG			
Categorical funding from 2012-13			
Charter Categorical Block Grant adjusted for ADA			
Minimum State Aid Guarantee			
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
Local Control Funding Formula Floor plus Funded Gap			
Minimum State Aid plus Property Taxes including RDA			
Offset			
Minimum State Aid Prior to Offset			
Total Minimim State Aid with Offset			
TOTAL STATE AID			
Additional State Aid (Additional SA)			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			
CHANGE OVER PRIOR YEAR	1.87%	202,761	
LCFF Entitlement PER ADA			
PER ADA CHANGE OVER PRIOR YEAR	2.52%	185	
BASIC AID STATUS (school districts only)			
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	
State Aid	0.00%	-	
Property Taxes net of in-lieu	5.25%	764,626	
Charter in-Lieu Taxes	0.00%	-	
LCFF pre COE, Choice, Supp	5.25%	764,626	

Reed Union Elementary (65425) - 2018-19 First Interim					43419
LOCAL CONTROL FUNDING FORMULA	***2017-18***				
CALCULATE LCFF TARGET					
	1.560%				COLA & /
Unduplicated as % of Enrollment	**2017-18**		3 yr average		6.36%
	TARGET	ADA	Base	Gr Span	Supp
Grades TK-3	4,511,795	511.87	7,459	776	105
Grades 4-6	3,988,082	531.88	7,571		96
Grades 7-8	2,818,594	352.32	7,796		99
Grades 9-12	-	-	9,034	235	118
Subtract NSS	-	-	-	-	
NSS Allowance	-		-		
TOTAL BASE	11,318,470	1,396.07	10,591,588	397,211	139,778
Targeted Instructional Improvement Block Grant	-				
Home-to-School Transportation	24,305				
Small School District Bus Replacement Program	-				
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	**11,342,775**				
Funded Based on Target Formula *(based on prior year P-2 certification)*	**FALSE**				
ECONOMIC RECOVERY TARGET PAYMENT	**64,463**				
CALCULATE LCFF FLOOR					
					12-13 Rate
Current year Funded ADA times Base per ADA	7,774,798				5,284.70
Current year Funded ADA times Other RL per ADA	98,790				67.15
Necessary Small School Allowance at 12-13 rates	-				
2012-13 Categoricals	850,660				
Floor Adjustments	-				
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	-				-
Less Fair Share Reduction	(850,660)				
Non-CDE certified New Charter: District PY rate * CY ADA	-				-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	2,866,216				$ 2,124.33
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	**10,739,804**				

Reed Union Elementary (65425) - 2018-19 First Interim			43419
LOCAL CONTROL FUNDING FORMULA	***2017-18***		
CALCULATE LCFF PHASE-IN ENTITLEMENT			
	2017-18		
LOCAL CONTROL FUNDING FORMULA TARGET	11,342,775		
LOCAL CONTROL FUNDING FORMULA FLOOR	10,739,804		
LCFF Need *(LCFF Target less LCFF Floor, if positive)*	602,971		
Current Year Gap Funding	259,075		
ECONOMIC RECOVERY PAYMENT	64,463		
Miscellaneous Adjustments	-		
LCFF Entitlement before Minimum State Aid provision	**11,063,342**		
CALCULATE STATE AID			
Transition Entitlement	11,063,342		
Local Revenue (including RDA)	(15,321,001)		
Gross State Aid	-		
CALCULATE MINIMUM STATE AID			
	N/A	12-13 Rate	18-19 ADA
2012-13 RL/Charter Gen BG adjusted for ADA	7,873,603	5,351.86	1,396.07
2012-13 NSS Allowance (deficited)	-		
Minimum State Aid Adjustments	-		
Less Current Year Property Taxes/In Lieu	(15,321,001)		
Subtotal State Aid for Historical RL/Charter General BG	-		
Categorical funding from 2012-13	-		
Charter Categorical Block Grant adjusted for ADA	-		
Minimum State Aid Guarantee	-		
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
Local Control Funding Formula Floor plus Funded Gap	-		
Minimum State Aid plus Property Taxes including RDA	-		
Offset	-		
Minimum State Aid Prior to Offset	-		
Total Minimim State Aid with Offset	-		
TOTAL STATE AID	-		
Additional State Aid (Additional SA)	**-**		
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	11,063,342		
CHANGE OVER PRIOR YEAR		1.51%	166,895
LCFF Entitlement PER ADA	7,520		
PER ADA CHANGE OVER PRIOR YEAR		6.97%	524
BASIC AID STATUS (school districts only)	*Basic Aid*		
LCFF SOURCES INCLUDING EXCESS TAXES			
	2017-18		Increase
State Aid	-	0.00%	-
Property Taxes net of in-lieu	15,321,001	4.59%	702,775
Charter in-Lieu Taxes	-	0.00%	-
LCFF pre COE, Choice, Supp	15,321,001	4.59%	702,775

Reed Union Elementary (65425) - 2018-19 First Interim		v19.2b
LOCAL CONTROL FUNDING FORMULA		***2018-19***
CALCULATE LCFF TARGET		
	Augmentation	3.700%
Unduplicated as % of Enrollment	6.36%	**2018-19**
	Concen	TARGET
Grades TK-3	-	4,268,867
Grades 4-6	-	4,078,085
Grades 7-8	-	2,781,625
Grades 9-12	-	-
Subtract NSS		-
NSS Allowance		-
TOTAL BASE	-	11,128,577
Targeted Instructional Improvement Block Grant		-
Home-to-School Transportation		24,305
Small School District Bus Replacement Program		-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET		**11,152,882**
Funded Based on Target Formula *(based on prior year P-2 certification)*		**FALSE**
ECONOMIC RECOVERY TARGET PAYMENT	3/4	**77,355**
CALCULATE LCFF FLOOR		
	18-19 ADA	
Current year Funded ADA times Base per ADA	1,396.07	7,377,811
Current year Funded ADA times Other RL per ADA	1,396.07	93,746
Necessary Small School Allowance at 12-13 rates		-
2012-13 Categoricals		850,660
Floor Adjustments		-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	-	-
Less Fair Share Reduction		(850,660)
Non-CDE certified New Charter: District PY rate * CY ADA	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	1,396.07	2,965,713
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR		**10,437,270**

Reed Union Elementary (65425) - 2018-19 First Interim		v19.2b
LOCAL CONTROL FUNDING FORMULA		***2018-19***
CALCULATE LCFF PHASE-IN ENTITLEMENT		
		2018-19
LOCAL CONTROL FUNDING FORMULA TARGET		11,152,882
LOCAL CONTROL FUNDING FORMULA FLOOR		10,437,270
LCFF Need *(LCFF Target less LCFF Floor, if positive)*		715,612
Current Year Gap Funding	100.00%	715,612
ECONOMIC RECOVERY PAYMENT		77,355
Miscellaneous Adjustments		-
LCFF Entitlement before Minimum State Aid provision		**11,230,237**
CALCULATE STATE AID		
Transition Entitlement		11,230,237
Local Revenue (including RDA)		(16,023,776)
Gross State Aid		-
CALCULATE MINIMUM STATE AID		
		N/A
2012-13 RL/Charter Gen BG adjusted for ADA		7,471,571
2012-13 NSS Allowance (deficited)		-
Minimum State Aid Adjustments		-
Less Current Year Property Taxes/In Lieu		(16,023,776)
Subtotal State Aid for Historical RL/Charter General BG		-
Categorical funding from 2012-13		-
Charter Categorical Block Grant adjusted for ADA		-
Minimum State Aid Guarantee		-
CHARTER SCHOOL MINIMUM STATE AID OFFSET		
Local Control Funding Formula Floor plus Funded Gap		-
Minimum State Aid plus Property Taxes including RDA		-
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimim State Aid with Offset		-
TOTAL STATE AID		-
Additional State Aid (Additional SA)		**-**
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)		11,230,237
CHANGE OVER PRIOR YEAR		
LCFF Entitlement PER ADA		8,044
PER ADA CHANGE OVER PRIOR YEAR		
BASIC AID STATUS (school districts only)		*Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES		
		2018-19
State Aid		-
Property Taxes net of in-lieu		16,023,776
Charter in-Lieu Taxes		-
LCFF pre COE, Choice, Supp		16,023,776

Reed Union Elementary (65425) - 2018-19 First Interim

LOCAL CONTROL FUNDING FORMULA

CALCULATE LCFF TARGET

				COLA & Augmentation	
Unduplicated as % of Enrollment		3 yr average		6.47%	6.47%
	ADA	Base	Gr Span	Supp	Concen
Grades TK-3	516.02	7,651	796	109	-
Grades 4-6	473.38	7,766		100	-
Grades 7-8	375.78	7,996		103	-
Grades 9-12	-	9,266	241	123	-
Subtract NSS	-	-	-		
NSS Allowance		-			
TOTAL BASE	1,365.18	10,629,075	410,752	142,855	-
Targeted Instructional Improvement Block Grant					
Home-to-School Transportation					
Small School District Bus Replacement Program					

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET
Funded Based on Target Formula *(based on prior year P-2 certification)*

ECONOMIC RECOVERY TARGET PAYMENT 100%

CALCULATE LCFF FLOOR

		12-13 Rate	19-20 ADA
Current year Funded ADA times Base per ADA		5,284.70	1,365.18
Current year Funded ADA times Other RL per ADA		67.15	1,365.18
Necessary Small School Allowance at 12-13 rates			
2012-13 Categoricals			
Floor Adjustments			
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA		-	-
Less Fair Share Reduction			
Non-CDE certified New Charter: District PY rate * CY ADA		-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	$	2,636.92	1,365.18

LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR

Reed Union Elementary (65425) - 2018-19 First Interim

LOCAL CONTROL FUNDING FORMULA

CALCULATE LCFF PHASE-IN ENTITLEMENT		
LOCAL CONTROL FUNDING FORMULA TARGET		
LOCAL CONTROL FUNDING FORMULA FLOOR		
LCFF Need *(LCFF Target less LCFF Floor, if positive)*		
Current Year Gap Funding		100.00%
ECONOMIC RECOVERY PAYMENT		
Miscellaneous Adjustments		
LCFF Entitlement before Minimum State Aid provision		

CALCULATE STATE AID		
Transition Entitlement		
Local Revenue (including RDA)		
Gross State Aid		

CALCULATE MINIMUM STATE AID		
	12-13 Rate	19-20 ADA
2012-13 RL/Charter Gen BG adjusted for ADA	5,351.86	1,365.18
2012-13 NSS Allowance (deficited)		
Minimum State Aid Adjustments		
Less Current Year Property Taxes/In Lieu		
Subtotal State Aid for Historical RL/Charter General BG		
Categorical funding from 2012-13		
Charter Categorical Block Grant adjusted for ADA		
Minimum State Aid Guarantee		

CHARTER SCHOOL MINIMUM STATE AID OFFSET	
Local Control Funding Formula Floor plus Funded Gap	
Minimum State Aid plus Property Taxes including RDA	
Offset	
Minimum State Aid Prior to Offset	
Total Minimim State Aid with Offset	

TOTAL STATE AID

Additional State Aid (Additional SA)

LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)		
CHANGE OVER PRIOR YEAR	0.71%	79,890
LCFF Entitlement PER ADA		
PER ADA CHANGE OVER PRIOR YEAR	3.00%	241
BASIC AID STATUS (school districts only)		

LCFF SOURCES INCLUDING EXCESS TAXES		
		Increase
State Aid	0.00%	-
Property Taxes net of in-lieu	3.91%	626,536
Charter in-Lieu Taxes	0.00%	-
LCFF pre COE, Choice, Supp	3.91%	626,536

Reed Union Elementary (65425) - 2018-19 First Interim					43419
LOCAL CONTROL FUNDING FORMULA	***2019-20***				
CALCULATE LCFF TARGET					
	2.570%				COLA &
Unduplicated as % of Enrollment	**2019-20**		3 yr average		6.50%
	TARGET	ADA	Base	Gr Span	Supp
Grades TK-3	4,415,224	497.59	7,855	817	113
Grades 4-6	3,723,840	470.47	7,973		104
Grades 7-8	3,043,618	347.62	8,209		107
Grades 9-12	-	-	9,513	247	127
Subtract NSS	-	-	-	-	
NSS Allowance	-		-		
TOTAL BASE	11,182,682	1,315.68	10,513,239	406,531	141,957
Targeted Instructional Improvement Block Grant	-				
Home-to-School Transportation	24,305				
Small School District Bus Replacement Program	-				
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	**11,206,987**				
Funded Based on Target Formula *(based on prior year P-2 certification)*	**TRUE**				
ECONOMIC RECOVERY TARGET PAYMENT	**103,140**				
CALCULATE LCFF FLOOR					
					12-13 Rate
Current year Funded ADA times Base per ADA	7,214,567				5,284.70
Current year Funded ADA times Other RL per ADA	91,672				67.15
Necessary Small School Allowance at 12-13 rates	-				
2012-13 Categoricals	850,660				
Floor Adjustments	-				
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	-				-
Less Fair Share Reduction	(850,660)				
Non-CDE certified New Charter: District PY rate * CY ADA	-				-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	3,599,870				$ 2,636.92
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	**10,906,109**				

Reed Union Elementary (65425) - 2018-19 First Interim			43419
LOCAL CONTROL FUNDING FORMULA	***2019-20***		
CALCULATE LCFF PHASE-IN ENTITLEMENT			
	2019-20		
LOCAL CONTROL FUNDING FORMULA TARGET	11,206,987		
LOCAL CONTROL FUNDING FORMULA FLOOR	10,906,109		
LCFF Need *(LCFF Target less LCFF Floor, if positive)*	-		
Current Year Gap Funding	-		
ECONOMIC RECOVERY PAYMENT	103,140		
Miscellaneous Adjustments	-		
LCFF Entitlement before Minimum State Aid provision	**11,310,127**		
CALCULATE STATE AID			
Transition Entitlement	11,310,127		
Local Revenue (including RDA)	(16,650,312)		
Gross State Aid	-		
CALCULATE MINIMUM STATE AID			
	N/A	12-13 Rate	20-21 ADA
2012-13 RL/Charter Gen BG adjusted for ADA	7,306,252	5,351.86	1,315.68
2012-13 NSS Allowance (deficited)	-		
Minimum State Aid Adjustments	-		
Less Current Year Property Taxes/In Lieu	(16,650,312)		
Subtotal State Aid for Historical RL/Charter General BG	-		
Categorical funding from 2012-13	-		
Charter Categorical Block Grant adjusted for ADA	-		
Minimum State Aid Guarantee	-		
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
Local Control Funding Formula Floor plus Funded Gap	-		
Minimum State Aid plus Property Taxes including RDA	-		
Offset	-		
Minimum State Aid Prior to Offset	-		
Total Minimim State Aid with Offset	-		
TOTAL STATE AID	-		
Additional State Aid (Additional SA)	**-**		
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	11,310,127		
CHANGE OVER PRIOR YEAR		-1.07%	(120,955)
LCFF Entitlement PER ADA	8,285		
PER ADA CHANGE OVER PRIOR YEAR		2.64%	219
BASIC AID STATUS (school districts only)	*Basic Aid*		
LCFF SOURCES INCLUDING EXCESS TAXES			
	2019-20		Increase
State Aid	-	0.00%	-
Property Taxes net of in-lieu	16,650,312	3.91%	651,597
Charter in-Lieu Taxes	-	0.00%	-
LCFF pre COE, Choice, Supp	16,650,312	3.91%	651,597

Reed Union Elementary (65425) - 2018-19 First Interim		v19.2b			
LOCAL CONTROL FUNDING FORMULA		***2020-21***			
CALCULATE LCFF TARGET					
	Augmentation	2.670%			
Unduplicated as % of Enrollment	6.50%	**2020-21**		3 yr average	
	Concen	TARGET	ADA	Base	Gr Span
Grades TK-3	-	4,371,197	525.72	8,124	845
Grades 4-6	-	3,799,821	433.58	8,246	
Grades 7-8	-	2,890,710	327.25	8,490	
Grades 9-12	-	-	-	9,838	256
Subtract NSS		-	-	-	-
NSS Allowance		-		-	
TOTAL BASE	-	11,061,727	1,286.55	10,624,603	444,234
Targeted Instructional Improvement Block Grant		-			
Home-to-School Transportation		24,305			
Small School District Bus Replacement Program		-			
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET		**11,086,032**			
Funded Based on Target Formula *(based on prior year P-2 certification)*		**TRUE**			
ECONOMIC RECOVERY TARGET PAYMENT	100%	**103,140**			
CALCULATE LCFF FLOOR					
	20-21 ADA				
Current year Funded ADA times Base per ADA	1,315.68	6,952,974			
Current year Funded ADA times Other RL per ADA	1,315.68	88,348			
Necessary Small School Allowance at 12-13 rates		-			
2012-13 Categoricals		850,660			
Floor Adjustments		-			
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	-	-			
Less Fair Share Reduction		(850,660)			
Non-CDE certified New Charter: District PY rate * CY ADA	-	-			
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	1,315.68	3,469,343			
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR		**10,510,665**			

Reed Union Elementary (65425) - 2018-19 First Interim	v19.2b	
LOCAL CONTROL FUNDING FORMULA	***2020-21***	
CALCULATE LCFF PHASE-IN ENTITLEMENT		
	2020-21	
LOCAL CONTROL FUNDING FORMULA TARGET	11,086,032	
LOCAL CONTROL FUNDING FORMULA FLOOR	10,510,665	
LCFF Need *(LCFF Target less LCFF Floor, if positive)*	-	
Current Year Gap Funding 100.00%	-	
ECONOMIC RECOVERY PAYMENT	103,140	
Miscellaneous Adjustments	-	
LCFF Entitlement before Minimum State Aid provision	**11,189,172**	
CALCULATE STATE AID		
Transition Entitlement	11,189,172	
Local Revenue (including RDA)	(17,301,909)	
Gross State Aid	-	
CALCULATE MINIMUM STATE AID		
	N/A	12-13 Rate
2012-13 RL/Charter Gen BG adjusted for ADA	7,041,335	5,351.86
2012-13 NSS Allowance (deficited)	-	
Minimum State Aid Adjustments	-	
Less Current Year Property Taxes/In Lieu	(17,301,909)	
Subtotal State Aid for Historical RL/Charter General BG	-	
Categorical funding from 2012-13	-	
Charter Categorical Block Grant adjusted for ADA	-	
Minimum State Aid Guarantee	-	
CHARTER SCHOOL MINIMUM STATE AID OFFSET		
Local Control Funding Formula Floor plus Funded Gap	-	
Minimum State Aid plus Property Taxes including RDA	-	
Offset	-	
Minimum State Aid Prior to Offset	-	
Total Minimim State Aid with Offset	-	
TOTAL STATE AID	-	
Additional State Aid (Additional SA)	**-**	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	11,189,172	
CHANGE OVER PRIOR YEAR		1.35%
LCFF Entitlement PER ADA	8,504	
PER ADA CHANGE OVER PRIOR YEAR		3.65%
BASIC AID STATUS (school districts only)	*Basic Aid*	
LCFF SOURCES INCLUDING EXCESS TAXES		
	2020-21	
State Aid	-	0.00%
Property Taxes net of in-lieu	17,301,909	3.92%
Charter in-Lieu Taxes	-	0.00%
LCFF pre COE, Choice, Supp	17,301,909	3.92%

Reed Union Elementary (65425) - 2018-19 First Interim					
LOCAL CONTROL FUNDING FORMULA			***2021-22***		
CALCULATE LCFF TARGET					
		COLA & Augmentation	3.420%		
Unduplicated as % of Enrollment		6.50%	6.50%	**2021-22**	3 yr average
		Supp	Concen	TARGET	ADA	Base
Grades TK-3		117	-	4,776,480	504.38	8,389
Grades 4-6		107	-	3,621,780	468.50	8,515
Grades 7-8		110	-	2,814,471	299.12	8,767
Grades 9-12		131	-	-	-	10,159
Subtract NSS				-	-	-
NSS Allowance				-		-
TOTAL BASE		143,895	-	11,212,732	1,272.00	10,842,907
Targeted Instructional Improvement Block Grant				-		
Home-to-School Transportation				24,305		
Small School District Bus Replacement Program				-		
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET				**11,237,037**		
Funded Based on Target Formula *(based on prior year P-2 certification)*				**TRUE**		
ECONOMIC RECOVERY TARGET PAYMENT			100%	**103,140**		
CALCULATE LCFF FLOOR						
		12-13 Rate	21-22 ADA			
Current year Funded ADA times Base per ADA		5,284.70	1,286.55	6,799,031		
Current year Funded ADA times Other RL per ADA		67.15	1,286.55	86,392		
Necessary Small School Allowance at 12-13 rates				-		
2012-13 Categoricals				850,660		
Floor Adjustments				-		
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA		-	-	-		
Less Fair Share Reduction				(850,660)		
Non-CDE certified New Charter: District PY rate * CY ADA		-	-	-		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	$	2,636.92	1,286.55	3,392,529		
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR				**10,277,952**		

Reed Union Elementary (65425) - 2018-19 First Interim			
LOCAL CONTROL FUNDING FORMULA			***2021-22***
CALCULATE LCFF PHASE-IN ENTITLEMENT			
			2021-22
LOCAL CONTROL FUNDING FORMULA TARGET			11,237,037
LOCAL CONTROL FUNDING FORMULA FLOOR			10,277,952
LCFF Need *(LCFF Target less LCFF Floor, if positive)*			-
Current Year Gap Funding		100.00%	-
ECONOMIC RECOVERY PAYMENT			103,140
Miscellaneous Adjustments			-
LCFF Entitlement before Minimum State Aid provision			**11,340,177**
CALCULATE STATE AID			
Transition Entitlement			11,340,177
Local Revenue (including RDA)			(17,979,570)
Gross State Aid			-
CALCULATE MINIMUM STATE AID			
	21-22 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA	1,286.55		6,885,435
2012-13 NSS Allowance (deficited)			-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In Lieu			(17,979,570)
Subtotal State Aid for Historical RL/Charter General BG			-
Categorical funding from 2012-13			-
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee			-
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
Local Control Funding Formula Floor plus Funded Gap			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimim State Aid with Offset			-
TOTAL STATE AID			-
Additional State Aid (Additional SA)			**-**
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			11,340,177
CHANGE OVER PRIOR YEAR	151,005		
LCFF Entitlement PER ADA			8,814
PER ADA CHANGE OVER PRIOR YEAR	310		
BASIC AID STATUS (school districts only)			*Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES			
	Increase		2021-22
State Aid	-		-
Property Taxes net of in-lieu	677,661		17,979,570
Charter in-Lieu Taxes	-		-
LCFF pre COE, Choice, Supp	677,661		17,979,570

Reed Union Elementary (65425) - 2018-19 First Interim	43419		v19.2b
LOCAL CONTROL FUNDING FORMULA			***2022-23***
CALCULATE LCFF TARGET			
		COLA & Augmentation	3.260%
Unduplicated as % of Enrollment	6.50%	6.50%	**2022-23**

	Gr Span	Supp	Concen	TARGET
Grades TK-3	872	120	-	4,731,787
Grades 4-6		111	-	4,041,138
Grades 7-8		114	-	2,656,476
Grades 9-12	264	135	-	-
Subtract NSS	-			-
NSS Allowance				-
TOTAL BASE	439,819	146,676	-	11,429,402
Targeted Instructional Improvement Block Grant				-
Home-to-School Transportation				24,305
Small School District Bus Replacement Program				-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET				**11,453,707**
Funded Based on Target Formula *(based on prior year P-2 certification)*				**TRUE**
ECONOMIC RECOVERY TARGET PAYMENT			100%	**103,140**

CALCULATE LCFF FLOOR			
	12-13 Rate	22-23 ADA	
Current year Funded ADA times Base per ADA	5,284.70	1,272.00	6,722,138
Current year Funded ADA times Other RL per ADA	67.15	1,272.00	85,415
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			850,660
Floor Adjustments			-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	-	-	-
Less Fair Share Reduction			(850,660)
Non-CDE certified New Charter: District PY rate * CY ADA	-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	$ 2,636.92	1,272.00	3,354,162
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			**10,161,715**

Reed Union Elementary (65425) - 2018-19 First Interim		43419		v19.2b
LOCAL CONTROL FUNDING FORMULA				***2022-23***
CALCULATE LCFF PHASE-IN ENTITLEMENT				
				2022-23
LOCAL CONTROL FUNDING FORMULA TARGET				11,453,707
LOCAL CONTROL FUNDING FORMULA FLOOR				10,161,715
LCFF Need *(LCFF Target less LCFF Floor, if positive)*				-
Current Year Gap Funding			100.00%	-
ECONOMIC RECOVERY PAYMENT				103,140
Miscellaneous Adjustments				-
LCFF Entitlement before Minimum State Aid provision				**11,556,847**
CALCULATE STATE AID				
Transition Entitlement				11,556,847
Local Revenue (including RDA)				(18,684,337)
Gross State Aid				-
CALCULATE MINIMUM STATE AID				
	12-13 Rate	22-23 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,351.86	1,272.00		6,807,566
2012-13 NSS Allowance (deficited)				-
Minimum State Aid Adjustments				-
Less Current Year Property Taxes/In Lieu				(18,684,337)
Subtotal State Aid for Historical RL/Charter General BG				-
Categorical funding from 2012-13				-
Charter Categorical Block Grant adjusted for ADA				-
Minimum State Aid Guarantee				-
CHARTER SCHOOL MINIMUM STATE AID OFFSET				
Local Control Funding Formula Floor plus Funded Gap				-
Minimum State Aid plus Property Taxes including RDA				-
Offset				-
Minimum State Aid Prior to Offset				-
Total Minimim State Aid with Offset				-
TOTAL STATE AID				-
Additional State Aid (Additional SA)				**-**
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				11,556,847
CHANGE OVER PRIOR YEAR	1.91%	216,670		
LCFF Entitlement PER ADA				9,086
PER ADA CHANGE OVER PRIOR YEAR	3.09%	272		
BASIC AID STATUS (school districts only)				*Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES				
		Increase		2022-23
State Aid	0.00%	-		-
Property Taxes net of in-lieu	3.92%	704,767		18,684,337
Charter in-Lieu Taxes	0.00%	-		-
LCFF pre COE, Choice, Supp	3.92%	704,767		18,684,337

The Marin Common Message

2018-19 First Interim

MARIN COUNTY OFFICE OF EDUCATION

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First Interim Budget Key Guidance

Since adoption of the 2018-19 budget this past June, actual General Fund revenue collections for the prior year (May-June) and current year (July-September) are above projections by $1.541 billion and $1.032 billion, respectively.

Despite these overall increases in General Fund revenue, LEAs should NOT assume Prop. 98 will experience an upward adjustment in the 2018-19 spending guarantee because no outstanding Prop. 98 maintenance factor exists in 2018-19, and Prop. 98 is funded at Test 2 in 2018-19.

A new Governor will take office in January 2019, and LEAs should remain cautious regarding priority commitments to LCFF and discretionary funding until the Governor reveals his priorities.

The projected COLA for 2019-20 (2.57%) will require approximately $1.6 billion in new, ongoing and available Prop. 98 growth for K-12 education in the budget year. Given the unique risks to Prop. 98 growth in 2019-20, LEAs should take additional caution in making any out-year expenditure commitments until the new administration's budget projections and proposals are released in January.

Significant Changes Since Adopted Budget

The CDE has certified that overall 2017-18 ADA declined from 2016-17 and, as a consequence, the ADA hold harmless provision would no longer apply to the calculation of the 2018-19 guarantee. Districts should expect the administration to propose a reduction in the minimum guarantee in January related to the 2017-18 ADA decline.

The CDE projected $1,976 per eligible student for the Low Performance Student Block Grant (LPSBG). The LPSBG requires no application but does require a plan to be developed.

The CDE now projects $177 per FTE for the Classified Professional Block Grant.

Planning Factors for 2018-19 and MYPs

Key planning factors for LEAs to incorporate into their 2018-19 budgets and MYPs are listed below and are based on the latest information available.

Planning Factor	2018-19	2019-20	2020-21
Statutory COLA (DOF)	2.71%	2.57%	2.67%
LCFF COLA (school districts and charter schools)	3.70%		
LCFF Gap Funding Percentage (DOF)	100.00%		
LCFF Gap Funding (in millions)	$3,556		

Planning Factor	2018-19	2019-20	2020-21
STRS Employer Statutory Rates (statute until 2020-21)	16.28%	18.13%	19.10%
PERS Employer Projected Rates (September 2018)	18.062%	20.7%	23.4%
Lottery – Unrestricted per ADA (did not change)	$151.00	$151.00	$151.00
Lottery – Prop. 20 per ADA (did not change)	$53.00	$53.00	$53.00
Mandated Cost per ADA for One-Time	$184.00		
Mandated Block Grant for Districts – K-8 per ADA	$31.16	$31.96	$32.81
Mandated Block Grant for Districts – 9-12 per ADA	$59.83	$61.37	$63.01
Mandated Block Grant for Charters – K-8 per ADA	$16.33	$16.75	$17.20
Mandated Block Grant for Charters – 9-12 per ADA	$45.23	$46.39	$47.63
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	$29.90	$29.90	$29.90
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	$48.28	$48.28	$48.28
General Child Care (CCTR) Daily Reimbursement Rate	$47.98	$47.98	$47.98
Routine Restricted Maintenance Account All LEAs that received ANY School Facility Program funding are required to deposit 3% into their Routine Restricted Maintenance Account in the year in which the LCFF is fully implemented, which is 2019-20. **If district received Prop. 51 funds in 2017-18 or 2018-19, the minimum 3% RRMA contribution is required in 2018-19.**	Greater of: Lesser of 3% or 2014-15 amount or 2%	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

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:

- State and federal economic forecasts and volatility.
- Unknown impacts of federal tax reform on state revenue.
- Forecasted revenue changes versus projected expenditure increases in budget and multiyear projection years.
- Ending balance impact of various district enrollment scenarios.
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand.
- Savings for future one-time planned expenditures.
- Protection against unanticipated/unbudgeted expenditures.
- Credit ratings and long-term borrowing costs.

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 in 2018-19 and is not expected to be activated in 2019-20. SB 751 modified Education Code 42127.01 (the district reserve cap), and these changes became effective January 1, 2018. The Public School System Stabilization Account (PSSSA) must now contain a balance of 3% or greater of the Prop. 98 amount in that year to trigger the reserve cap in the following year. Reserves would be capped at 10% (including designated and undesignated reserves Fund 01 and Fund 17) as long as the amount in the PSSSA remained at 3% or greater of the Prop. 98 amount in each preceding year. Basic aid and small school districts (those with fewer than 2,501 ADA) are exempted from the reserve cap. The four conditions that must be met to enable a transfer to the PSSSA are:

1. Prop. 98 is funded based on Test 1.
2. Prop. 98 maintenance factor is fully repaid.
3. Prop. 98 is sufficient for enrollment growth and statutory COLA.
4. At least 8% of state general fund revenues come from capital gains.

The likelihood of the reserve cap being activated in future years remains low but if this does come to pass, districts have the option to request a waiver from the county superintendent of schools for up to two consecutive years in a three-year period. Districts are advised to manage and maintain prudent reserves without consideration of the reserve cap language included in Education Code 42127.01.

Negotiations

Although the adopted budget included one-time discretionary funds ($184/student) and a 2018-19 LCFF augmentation of 0.99%, there is little expectation of any new dollars until the fiscal year 2019-20 state budget is adopted. In the meantime, these considerations are key:

- Full funding of the LCFF may provide a slight increase in funding in the budget year; however, estimates of future year increases are limited to COLA alone – or less than 3% per year.

- Full funding of the LCFF also requires districts to maintain a 24:1 class size ratio for kindergarten through grade 3 unless a collectively bargained alternative exists.

- Full funding of the LCFF also means that supplemental and concentration grants are fully funded, which may require an increase in expenditures for districts that were gradually increasing their grant amount by the annual gap factor.

Despite flattening revenues, escalating fixed expenditures are difficult to manage and, accordingly, may ultimately threaten fiscal solvency for many districts:

- It is unlikely that the annual COLA on the LCFF will be sufficient to fund the annual cost increases associated with step and column and the escalating employer retirement system costs at most districts. For these districts, any additional ongoing increases to the salary schedule are highly problematic in maintaining a balanced budget.

- Many districts adopted a practice of multiyear agreements during the implementation phase of the LCFF. However, continuing this practice, now that revenue growth will slow, could lead to a rapid deterioration of fiscal solvency, and is therefore, strongly discouraged.

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

- The impact to health care costs resulting from the elimination of the individual mandate under the Affordable Care Act.

- Ongoing increases in the state minimum wage; start negotiations with your classified association regarding minimum wage increases if you have not already done so.

- The increasing risk of an economic downturn as the expansion cycle exceeds most previous cycles.

Regardless of the economic environment, districts always must be prepared to respond to employee requests for staff compensation and benefit increases. Nonetheless, 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)

In developing and adopting their 2018-19 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 next annual update, and 3) transparently assess any budgetary changes in the first interim report that might impact the LEA's ability to implement the LCAP going forward. In addition, LEAs should review local data and CALPADS submissions to anticipate possible areas of concern regarding budget priorities that may surface when the 2018 California School Dashboard is released in December 2018.

To prepare for the development of 2019-20 LCAPs, LEAs should review the current LCAP to see if amendments will need to be made to align with the federal addendum that will be required with next year's LCAP. The addendum requires the LEA to answer strategy and alignment questions for each of the federal programs they will be operating per the following instructions:

> Strategy: Explain the LEA's strategy for using federal funds to supplement and enhance local priorities or initiatives funded with state funds, as reflected in the LEA's LCAP. This shall include describing the rationale/evidence for the selected use(s) of federal funds within the context of the LEA's broader strategy reflected in the LCAP.
>
> Alignment: Describe the efforts that the LEA will take to align use of federal funds with activities funded by state and local funds and, as applicable, across different federal grant programs.

LEAs need to be aware that further changes to the LCAP template are coming. The 2018-19 Budget Act (AB 1808) added Education Code 52064.1, which calls for the creation of a "local control funding formula budget overview for parents" that will be "attached as a cover" to the front of adopted LCAPs for 2019-20. The template for this overview shall be developed by CDE by December 31, 2018 (subject to approval by the executive director of the State Board of Education). Some of the information called for in the budget overview duplicates budget information in the LCAP Plan Summary section. Consequently, CDE anticipates taking minor revisions to the LCAP Template to the SBE for approval in January to remove redundant information in the Plan Summary.

Budget cleanup bill AB 1840, signed by the Governor in September, calls for further significant changes to the LCAP, including new expenditure summary tables. However, the actual revisions to the template are to be adopted by the SBE by January 31, 2020 and are not expected to be effective until the 2020-21 – 2022-23 LCAP cycle commencing with the 2020-21 school year.

The stated intent of the LCAP template revisions called for in AB 1808 and AB 1840 is to make the information easier for constituents – especially parents – to understand, and to improve fiscal transparency. In addition, legislative language appears to highlight the desire to see LCAPs used as a comprehensive planning tool, and not just as a plan for supplemental and concentration grant funds.

One-Time Discretionary Funding

The enacted 2018-19 budget provides $1.1 billion (estimated $184 per ADA) in one-time Prop. 98 discretionary funding for school districts, charter schools and COEs. These one-time discretionary dollars are less than the amount included in the May Revision due to the increased funding of other education priorities such as the LCFF and Career Technical Education.

- As in prior years, these funds will offset outstanding local mandate claims owed to LEAs.

- Funds may be used for any one-time purpose determined by the LEA's governing board. The legislative intent was to prioritize the use of these funds for professional development, teacher induction, instructional materials, and technology infrastructure.

- Notification of allocation is anticipated by January 31, 2019.

- Funds will be allocated to LEAs based on 2017-18 P-2 ADA and will be released in January and June 2019.

- However, there is a provision to reduce a school district's one-time funds to repay any disallowed claims under the School-Based Medi-Cal Administrative Activities program or under the Medi-Cal Billing Option program. School districts that owe for disallowed claims will see a reduction in both the January and June disbursement of one-time discretionary funds. School districts should contact their local educational consortium or local governmental agency if they are unsure of the amount they were overpaid.

Low-Performing Students Block Grant

The budget includes a one-time block grant to help address the achievement gap for all students. CDE currently estimates the funding at $1,976 per eligible pupil. The funding will be distributed on a per-pupil basis to school districts, charter schools and COEs for pupils that are identified as low-performing on the latest available state English language arts or mathematics assessments (2016-17 data) and who are neither identified for special education services nor identified as low-income, English learner or foster youth. "Low-performing" is defined as not meeting academic achievement standards on the most recently available (2016-17) results of the CAASPP test in any of the following ways:

1. Does not meet achievement standard, "level 1," in both English language arts and mathematics.

2. Does not meet achievement standard, "level 1," in either English language arts or mathematics, and nearly meets the achievement standard, "level 2," in the other subject.

3. Does not meet achievement standard, "level 1," in either English language arts or mathematics, and does not have a valid score for the other subject.

All measures of a pupil's eligibility – low-performing, eligible for special education services, and identification as low-income, English learner or foster youth – should be for the same fiscal year.

To determine eligibility, districts will, therefore, subtract low-income, EL, foster youth and special education students from their low-performing population, and the remainder is the count that is eligible for this block grant. CDE will determine the eligible pupil count and automatically apportion the block grant, currently estimated at $1,976 per eligible pupil. However, there are conditions of receipt as noted below.

These block grant funds may be expended through 2020-21 and shall be used for evidence-based services that directly support pupil academic achievement, including, but not limited to, professional development activities for certificated staff, instructional materials, or additional supports for pupils.

As a condition for receiving grant funds, the LEA shall develop a plan describing how the funds will increase or improve evidence-based services for the identified pupils to accelerate increases in academic achievement, and how the effectiveness of the services will be measured. The plan shall include information regarding how the services align with and are described in the LEA's LCAP. Finally, the plan shall be discussed and adopted at a regularly scheduled board meeting of the LEA's governing body. The LEA must report to the Superintendent of Public Instruction regarding the adopted plan on or before March 1, 2019. The proposed code does not identify a specific plan template or application process. We anticipate these details will be forthcoming from CDE as the process to administer the block grant is developed.

Grant recipients must also report to the SPI on or before November 1, 2021 regarding the implementation of the plan including strategies used and whether the plan increased the academic performance of the target pupils.

More information regarding the block grant may be found here:
https://www.cde.ca.gov/fg/aa/ca/lpsbg.asp

Early Childhood Education

Child Care and State Preschool

The enacted state budget includes:

- A 2.71% COLA for both Prop. 98 and non-Prop. 98 direct service programs.
- A further 2.795% Standard Reimbursement Rate increase.
- Permanent extension of the Regional Market Reimbursement Rate hold harmless.
- Full year implementation of 2017 Budget Act investments including the final round of the increased 2,959 full-day State Preschool slots, to begin April 1, 2019.
- Increases in CalWORKs Stage 2 and Stage 3 childcare funding to reflect increases in the number of CalWORKs child care cases and cost of care.
- Creation of the one-time $167 million Inclusive Early Education Expansion Program.
- Funding for 2,100 ongoing additional Alternative Payment childcare slots ($19 million non-Prop. 98), and 11,307 temporary additional AP slots through June 30, 2022 ($409.2 million limited-term federal funds).
- Increases to the adjustment factors for infants and toddlers served in a child day care center or a family childcare home. Adjustment factors for children with special needs

were also increased ($40.2 million non-Prop. 98, increasing to $80.3 million in future years).

- The creation of a new county office Inclusive Early Care Pilot Program ($10 million one-time).
- $5 million one-time for licensed child care teacher professional development.
- $5 million one-time for the California Child Care Initiative Program.
- $6 million for other one-time quality activities, with priority given to activities that support state compliance with federal consumer education requirements.

In addition, the budget trailer bill (AB 1808) reaffirms the proposal in the 2017-18 budget to allow licensing flexibility for State Preschool programs operated by an LEA. The bill requires the CDE to adopt regulations for California State Preschool programs under Title 5, on or before July 1, 2019, related to outdoor shade, drinking water, restrooms, supervision of children, and maintenance of indoor and outdoor space. In addition, the Uniform Complaint Procedures section of the bill adds related provisions establishing a process for complaints related to the preschool health and safety requirements.

Special Education

The enacted state budget provides a 2.71% COLA estimated at $14.24 per ADA. This brings the AB 602 estimated statewide target rate to $539.68 per ADA after removing the 2017-18 program specialist and regionalized services funding from the calculation.

Local Solutions Grant Program

The 2018-19 state budget includes funding to support the recruitment, preparation, and support of new special education teachers. A total of $50 million is available for competitive grants to LEAs. Grants of up to $20,000 per teacher participant that the identified solution proposes to support will be provided and these, along with required matching contributions, may be used for local efforts to recruit, develop, and retain special education teachers including but not limited to teacher service scholarships, student debt payment, living stipends for newly credentialed teachers who earned an education specialist credential, recruitment of former special education or other teachers who may be interested in working as special education teachers, signing bonuses for newly credentialed teachers who earn an education specialist credential, service awards, mentors for existing teachers, professional learning communities, teacher career pathways or other solutions that address a local need for special education teachers. Proposals must be received by the Commission by 5 p.m. PDT on October 30, 2018. See the Commission on Teacher Credentialing website (https://www.ctc.ca.gov/educator-prep/grant-funded-programs) for detailed program information.

Inclusive Early Education Expansion Program

For the 2018-19 fiscal year, $167,242,000 is appropriated for allocation to LEAs for the Inclusive Early Education Expansion Program. Grants shall be awarded on a competitive basis and may be used for one-time infrastructure costs only, including, but not limited to, adaptive and universal design facility renovations, adaptive equipment, and professional development. Funds shall not be used for ongoing expenditures and shall be available for encumbrance until June 30, 2023. Grant applications must

include increasing access to subsidized inclusive early care and education programs for children up to five years of age, including those defined as “children with exceptional needs” pursuant to Section 8208, in low-income and high-need communities. Proposals shall quantify the number of additional subsidized children proposed to be served, including children with exceptional needs. A plan to fiscally sustain subsidized spaces or programs created by grant funds beyond the grant period is required. Subsidies may be funded with private, local, state, or federal funds and shall demonstrate a reasonable expectation of sustainability. The identification of local resources to contribute 33% of the total award amount is required and local resources may include in-kind contributions. Proposals must include resources necessary to support lead agency professional development to allow staff to develop the knowledge and skills required to implement effective inclusive practices and fiscal sustainability and must also include a description of the special education expertise to be utilized to ensure the funds are used in a high-quality, inclusive manner.

Local Plan

Districts and county offices are now required to post on their websites any special education local plan, annual budget plan and annual services plan that was approved or updated (revised) by their governing board. County offices are also required to post district special education local plans or links to the district local plans on the COE website. A copy of the special education local plan, including policies and procedures and the annual budget and service plans, shall be on file at the SELPA office and at the office of each participating LEA and shall be accessible to any interested party.

On or before July 1, 2019, CDE will develop local plan templates that shall be used by SELPAs, districts, and county superintendents of schools. Commencing July 1, 2020, each local plan shall include an annual assurances support plan. The purpose of the annual assurances support plan is to demonstrate how the SELPA and its participating agencies are coordinating to ensure effective outcomes for pupils with disabilities. The department shall develop a template for the annual assurances support plan by March 31, 2019.

LCAP

School districts must consult with SELPA administrators to determine that specific actions for individuals with exceptional needs are included in the LCAP or annual update to the LCAP, and are consistent with strategies included in the annual assurances support plan (when available) for the education of individuals with exceptional needs.

Career Technical Education

The 2015 Budget Act established the Career Technical Education (CTE) Incentive Grant Program to incentivize LEAs to establish and maintain CTE programs during the phase in of the LCFF. The program provided $400 million, $300 million, and $200 million Prop. 98 General Fund in 2015-16, 2016-17, and 2017-18, respectively. Funds provided through this initial three-year investment must be fully spent by June 30, 2019. The state will not allow carryover after this date.

The 2018 Budget Act reflects a compromise among several CTE proposals discussed in the Legislature during the budget process. The Budget Act contains $164 million in ongoing funding (including $14 million for technical assistance and administrative costs) for the K-12 Strong Workforce Program and $150 million in ongoing funding for the CTE Incentive Grant, administered by the CDE.

The budget trailer bill (AB 1808) maintained the following adjustments and clarifications to the K-12 Strong Workforce Program Proposal made in May:

- Allocates funding through the Community Colleges Chancellor's Office to existing regional consortia based on these factors in each region: the unemployment rate (33%), the region's total average daily attendance for students in grades 7 to 12 (33%), and the proportion of projected job openings (34%).

- Specifies that grant decisions for the K-12 component are made exclusively by the K-12 Selection Committee specified in the trailer bill language.

- Expands and clarifies technical assistance roles within the program.

- Provides resources to consortia for administering the regional grant process, including resources to support the K-12 Selection Committee duties.

The proposed schedule for the K-12 Strong Workforce Program is as follows:

Application form for project submissions available to LEAs – January 7, 2019

- K-12 Selection Committees in place – January 7, 2019.

- Project submission deadlines – March 15, 2019.

- Training for K-12 Selection Committees on project submission rubric. January 7-March 15.

- Allocation Notification – April 30, 2019.

- NOVA training for LEAs receiving allocations – April 30-June 15, 2019.

- Allocations released to funded projects – mid-June.

The proposed schedule for the Career Technical Education Incentive Grant (CTEIG):

- November 2018: California Workforce Pathways Joint Advisory Committee to review and make recommendations regarding the metrics per E.C. 53071(c).

- December 2018: Mid-December – CTEIG application to be released to field.

- January 2019: January 25 – CTEIG application is due to CDE.

- March 2019: SBE Board Item – Will publicize a review of allocation formula, specific funding amounts, purposes for which grant funds may be used, allowable and non-allowable expenditures, and the number or grants to be awarded.

- 2019 May: LEAs to receive grant award notifications.

- 2019 June: Mid-June will be 1st release of funds to the field.

Both grant programs are competitive and require a funding match. The K-12 component of the Strong Workforce Program requires either a one-to-one or a two-to-one match depending on the structure of each recipient's program. The CTEIG requires a two-to-one match.

The Community Colleges Chancellor's Office will host a series of regional consortium engagement meetings around the K-12 Strong Workforce Program from October 31, 2018-November 14, 2018. More information can be found on the California Community Colleges Doing What Matters website, under the Strong Workforce tab: http://doingwhatmatters.cccco.edu/StrongWorkforce.aspx

Other Grants

LEAs have many new and targeted restricted funding opportunities as part of the 2018-19 state budget. LEAs should update the first interim report with the anticipated estimates of receiving any of these restricted funds. However, since several of these funding opportunities are not entitlements and are connected to a competitive grant process or have terms and conditions to which an LEA must adhere to receive the funding, it is important to determine if the district will be eligible for the funds before including the amounts in the budget.

Following is a brief list of the funding opportunities:

Special Education Local Plan Area (SELPA) – Assistance for LEAs on Special Education Outcomes

$10 million in ongoing Prop. 98 funding to incorporate SELPAs into the state system of support through the establishment of special education resource leads (SELPA leads) who will work with COEs to improve pupil outcomes. There will be two types of leads: SELPA systems improvement leads and SELPA content leads. The competitive application process is under way for the SELPA systems improvement leads, with applications due October 26, 2018. A separate application for SELPA content leads will be available in mid-November 2018.

Classified School Employees Professional Development Block Grant Program

$50 million in one-time Prop. 98 funding for the Classified School Employee Professional Development Block Grant Program. This program will provide $45 million to LEAs with a one-time grant based on the number of full-time equivalent classified school employees employed by the LEA as reported in the California Basic Educational Data System in the immediately preceding fiscal year. First priority for the funds is for the implementation of school safety plans, and the funding may be expended for any purpose described in EC Section 45391. The CDE will be required to apportion these funds to school districts, county offices of education, and charter schools as block grant funds. CDE currently estimates $177 per FTE. The remaining $5 million is provided to the California Community Colleges Chancellor's Office.

Classified School Employees Summer Assistance Program

$50 million in one-time Prop. 98 funding is provided for this program. Under the provisions of the program LEAs will have the ability to elect to participate. If LEAs decide to participate, the following requirements apply:

1. An LEA must notify classified employees by January 1, 2019, that it has elected to participate in the program for the 2019-20 school year.

2. Once an LEA provides notification to classified employees of its intent to participate, the LEA is prohibited from reversing its decision to participate in the program for the 2019-20 school year.

3. To be eligible to participate, a classified employee must be employed for less than 12 months per fiscal year and must have been employed for at least one year at the time the classified employee elects to participate.

4. Eligible classified employees that elect to participate in the program must notify their employer in writing on a CDE-developed form by March 1, 2019. Employees must specify the amount to be withheld from their monthly paycheck during the 2019-20 school year and whether they want to have the amounts withheld paid out during the summer recess period in one or two payments. Participating classified employees may elect to have up to 10% of their monthly pay withheld during the school year.

5. A classified employee whose regular annual pay is more than two times the full-time pay of a classified employee paid at the state minimum wage is NOT eligible to participate.

6. LEAs that elect to participate in the program must notify the CDE by April 1, 2019 and provide the number of classified employees that have elected to participate and the total estimated amount to be withheld from their paychecks for the 2019-20 school year.

7. The CDE must notify participating LEAs by May 1, 2019, of the estimated amount of state match funding that a participating classified employee can expect to receive as a result of participating in the program. If the funding provided is insufficient to provide $1 for each $1 that has been withheld from participating classified employee monthly paychecks, the CDE must notify LEAs of the expected prorated amount of state match funds that a participating classified employee can expect to receive.

8. LEAs must notify participating classified employees by June 1, 2019, of the amount of estimated state match funds that a participating classified employee can expect to receive. After receiving that notification, a classified employee may withdraw his or her election to participate in the program or reduce the amount to be withheld from his or her paycheck by notifying his or her employing LEA within 30 days after the start of the school year.

9. The LEA must deposit the amounts withheld from participating classified employees' monthly paychecks in a separate account (a unique account string satisfies this requirement).

10. A classified employee that separates from employment with an LEA during the 2019-20 school year may request from the LEA any pay withheld from his or her paycheck. However, the classified employee will not be entitled to receive any state match funds provided pursuant to this section.

11. Participating LEAs must request payment from the CDE on or before July 31, 2020, and the CDE must apportion funds within 30 days of receiving a request for payment by the participating LEA.

12. The CDE shall apportion funds to participating LEAs to provide a participating classified employee up to $1 for each $1 that he or she has elected to have withheld from monthly paychecks. During the summer recess period, the LEA would be required to pay the participating classified employee from the program fund the amounts withheld in accordance with the classified employee's choices, plus the amount apportioned by the CDE that is attributable to the amount withheld from that classified employee's paychecks during the school year.

13. The state match funding shall not be considered compensation for the purposes of determining retirement benefits for PERS or STRS.

Teacher Residency Grants

The 2018-19 state budget includes funding to support the development and implementation of teacher residency programs. A total of $75 million is provided for competitive grants for LEAs, with $50 million allocated for the preparation of special education residents and $25 million allocated for the preparation of STEM and/or bilingual residents. The grants can be up to $20,000 per teacher and require a matching local contribution, which can include an in-kind match of mentor teacher personnel costs or other personnel costs related to the Teacher Residency Grant Program, provided by the grant recipient.

A teacher residency program is a partnership between an LEA and an institution of higher education with a commission-approved preliminary teacher preparation program in which a prospective teacher teaches at least one-half time alongside a teacher of record, who is designated as the experienced mentor teacher, for at least one full school year while engaging in initial preparation coursework. Eligible applicants for funding opportunities through the grant program are school districts, COEs, charter schools, regional occupational centers or programs operated by a joint powers authority, and nonpublic, nonsectarian schools as defined in Section 56034 of the Education Code.

The Commission on Teacher Credentialing (CTC) will release three separate Requests for Proposals (RFPs) for Teacher Residency grants in 2018-19. In the event of insufficient demand for the funds available, there may be additional opportunities to apply for residency funds in subsequent years. The RFP due date for round one has passed and grant recipients have been announced. See the CTC website (https://www.ctc.ca.gov/educator-prep/grant-funded-programs) for round one grant recipient information and important dates and details regarding round 2 and 3 grant opportunities.

Other Teacher Residency Programs

$25 million is provided to the CTC for the 2018-19 fiscal year to establish the Teacher Residency Grant Program to provide one-time competitive grants to develop new or expand existing teacher residency programs that recruit and support the preparation of bilingual education, science, technology, engineering, or mathematics teachers. There are similar program requirements as above, with a focus on bilingual education, science, technology, engineering, or mathematics teachers, as applicable.

ASES: Kids Code Grant Program

$15 million for CDE to provide one-time grant funds to eligible after school education and safety programs that focus on computer coding as part of their curriculum. The funding will be available for the 2018-19, 2019-20 and 2020-21 fiscal years.

Fire-Related Property Tax Backfill

$12.3 million is provided to backfill special education programs and basic aid districts for fire-related property tax revenue reductions to LEAs in areas impacted by the wildfires that began in northern California in October 2017 and in southern California in December 2017.

Summary

The Common Message is devised to assist LEAs in developing budgets and interim reports. How this information affects each LEA is unique. With this in mind, LEAs should evaluate their individual educational and financial risks.