

# HOLTVILLE UNIFIED SCHOOL DISTRICT

## 2017-18 Second Interim Report

March 12, 2018

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: March 12, 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: John Paul Wells Telephone: 760 356-2974

Title: Assistant Superintendent E-mail: jpwells@husd.net

## 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 first interim. | 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 first interim. | 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 first interim. | | 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 first interim. | | 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 first interim. | X | |
| 7 | Ongoing and Major Maintenance Account | If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim 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 (2016-17) annual payment? | | X |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, have there been changes since first interim 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 first interim in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of second 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 first interim, 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 | |

# HOLTVILLE UNIFIED SCHOOL DISTRICT
## 2017-18 First Interim Report
## December 12, 2017

Within this packet, the Holtville Unified School District submits its 2017-18 First Interim Report. This report represents the District's best estimates for the 2017-18 school year and is based on the most current information available, including any updates from Federal, State, and County Office of Education sources, as well as updated local figures regarding staffing and other expenditure projections. This report will highlight the changes made to the 2017-18 Budget since the District's last update, which occurred in September of 2017.

The following forms are included within the report for the Board's Review:

- Form CI: This is the signed certification by the President of the Governing Board, certifying that the Report has been approved at a meeting of the Board and will be submitted to the County Office of Education, who then verifies its accuracy. In addition, the form provides a summary of the Criteria and Standards Report, which can be found in its entirety toward the end of this document. Full explanations for each of the criteria and standards are located in that section and should be reviewed along with the summary.

- Form 01I: This form provides the revenue and expenditure information for the District's General Fund Budget projections made at July 1st ("Original Budget"), the most recent update ("Board Approved Operating Budget"), and the numbers proposed within this report ("Projected Year Totals"). The Form is divided between Unrestricted and Restricted sections of the General Fund, and also includes a column for the actual figures accrued through the time of the report ("Projected Year Totals").

- Form AI: This form shows the District's estimated average daily attendance (ADA) for 2017-18 ("Estimated P-2 Report ADA"), as well as the Estimated ADA that will be used for funding ("Estimated Revenue Limit ADA"). It is important to note that because of prior declining enrollment in HUSD, the Estimated Revenue Limit ADA column lists prior-year ADA from 2015-16, as the State allows school districts to use the greater of either 1) current school year, or 2) prior school year attendance. Using prior-year ADA is a worst-case scenario and represents the conservative budgeting practices of HUSD.

- CALPADS 1.17 Report: This report shows the District's enrollment figures, broken down by school site. Within the report, one can see the total enrollment of each site, as well as sub-sets of these totals, including: a) Free and Reduced Meal Program, b) Foster Youth, c) Homeless, d) Migrant Program, e) Direct Certification students, and f) English Learners. This report determines an "unduplicated count" of all those students in each site that fit in one or several of these categories. This count is important as it determines supplemental and concentration grants in the new LCFF calculation.

- LCFF Calculator and LCFF Summary Pages: These worksheets were developed by the Imperial County Office of Education Fiscal Advisory Services Department, utilizing the most current information provided by the State on the LCFF implementation. The

worksheet illustrates columns to estimate the LCFF for HUSD in several different fiscal years. The three fiscal years of concern in this report are 2017-18, 2017-18, and 2018-19. As can be seen on the worksheet, the figures illustrate the target funding estimated for the District if LCFF were fully implemented, as well as how the funding transitions from current levels toward that goal.

- Report SEMAI: This report shows the District's Special Education Maintenance of Effort (MOE) calculation. As is required, the District must maintain a minimum level of Special Education funding from year-to-year, so this form compares actual expenditures made in Special Education from the prior year to the projected expenditures from the current school year. A challenge within this calculation is the fact that the SELPA provides funds to districts based on *total district* ADA, NOT Special Ed ADA, yet the MOE still must be met. For HUSD, this means that revenues can drop if enrollment declines, even if the Special Education population remains the same or increases.

- Form MYPI: This report shows the District's General Fund multi-year projections for the current year and two additional fiscal years, splitting the report into three sections – Unrestricted, Restricted, and a combined Unrestricted/Restricted section. While the District cannot know the exact revenues and expenditures of these out-years, it is helpful to project the financial trajectory of the District assuming what is currently projected with regard to revenues and expenditures. A list of the assumptions made while formulating the MYP calculations can be found at the bottom of the Unrestricted and Restricted sections of the MYP.

- Cashflow Statement: As we have seen over the past few fiscal years, cash on hand has been a major issue for school districts. The statement included in this report provides an estimated cashflow for 2017-18. As this report shows, cash on hand for HUSD appears to not be as pressing of an issue as in years past. However, these balances are directly impacted by the State's cash situation, and must be monitored closely.

- Form 01CSI: The Criteria and Standards form is a lengthy report that attempts to provide an analysis of several factors that affect the District's fiscal situation and would have a tendency to indicate the relative health of the District and to identify potential threats. Topics in the report include enrollment, ADA, year-to-year budget variances, status of labor negotiations, long-term obligations, and much more. The difficulty that all districts are experiencing with this report is that each budget projection reported throughout the year represents the information available at the time. Due to frequent changes, especially from the State's end in revenues provided to schools, variations occur regularly.

- Form SIAI: This form summarizes the budgeted Interfund activities for all of the District's funds in 2017-18. The form provides four sections that report planned activity between the District's funds: a) Direct Cost transfers (object 5750), b) Indirect Cost transfers (object 7350), c) Interfund Transfers In/Out (objects 8900-8929 and 7600-7629), and finally, d) Due From/To Other Funds (objects 9310 and 9610). Within each of these categories, there must be balance.

- Other Funds (Forms 11, 13, 21, 25, and 56) – These reports show the updated 2017-18 projections for Adult Education, the Cafeteria, the Building Fund (containing GO Bond and QSCB project funds), the Capital Facilities Fund, and the Debt Service Fund. Each shows the expected revenues and expenditures for each of these other funds, as well as projected balances at 6/30/17.

- Technical Review Checks: This printout verifies that the District's 2017-18 Budget data from this reporting period passes the technical requirements of the State's accounting software.

## *Background – State and Federal*

In an era of political strife, the nation's economy is showing some signs of improvement. Since the November election, the "Trump bump" has not only continued, but further accelerated stock market gains, breaking record highs. What's more, there are other encouraging signs of recovery, including the strongest growth in GDP in two years, spurred by stronger consumer spending and renewed business investment. These factors have led to a 16-year low in the unemployment rate of 4.1% -- though many would argue that similar to the Obama era, the labor participation rate is still not where it needs to be and that many of the new jobs being created are either part-time or governmental.

Despite this, however, there are several reasons to be concerned. As noted above, the primary driver of the economic swing has been a combination of soaring stock prices and consumer confidence. Though this shows that the markets have reacted positively to the election of President Trump, the contemporary political environment has made it difficult for the new administration to get needed reforms passed that have a direct effect on economic output. With the failure of efforts to repeal ObamaCare, the short-term success of the Trump Administration could be pinned to the coming tax reform bill that Republicans hope to pass by the end of the month.

Here in California, the fear of coming recession is one that is shared by Governor Brown as well. While California has seen exceptional revenue growth during the period of time following the Great Recession, it is also true that California suffered one of the worst downturns in the country. Most would agree that the high economic volatility in California is caused by a tax system that is highly dependent upon the wealthy, creating a tie to the stock market, real estate, and resulting capital gains taxes. Coupling this dependency with pressure from special interest groups to tax and spend more, California's economic condition seems to be continually teetering on the edge of disaster.

With that being said, the State's 2017-18 Budget has been set, and little has changed with regard to Federal and State factors. Below is a recap of the State factors that help determine the District's primary funding source, the Local Control Funding Formula (LCFF):

2017-18

- Gap funding rate of 43.19%
- Cost of living adjustment (COLA) of 1.56%
- One-time discretionary funds to districts (approx. $147/ADA)

As has been pointed out in prior reports, the above figures show that State Education funding is being driven upward by a) Gap funding to the Local Control Funding Formula (LCFF), and b) one-time dollars. These funds are diminishing in outyears, forcing school districts to rely more upon the Cost of Living Adjustment (COLA) as in years prior to the LCFF funding model. This means that school districts must navigate an environment where demand for services through the Local Control Accountability Plan (LCAP) has increased operational costs, while State-imposed increases of employer contributions to the State Teachers Retirement System (STRS) and Public Employees Retirement System (PERS) have forced districts to shoulder costs that increase faster than revenues.

## ***Background – Local***

For Holtville Unified, the greatest concern has been with student enrollment. Current enrollment figures show a total of 1,564, compared to 1,598 students in 2016-17. While this decrease will not affect the District's books in 2017-18, the subsequent decrease it will have on the Average Daily Attendance (ADA) in the District, will greatly impact future years (should the District's enrollment not recover in 2018-19). While attendance figures have not been gathered for 2017-18, historical data yields an estimated drop in ADA of approximately 30 ADA. To put it in perspective, under current conditions and expectations, this would translate to lost revenues of nearly $213,000 in 2018-19 and $166,000 2019-20. Clearly, the decline in enrollment is a serious concern for HUSD, and will have to be monitored throughout the school year. The hope is that mid-year enrollment will see an increase due to returning migrant students, and that enrollment will normalize in the Fall of 2018. However, the District will take steps in the interim to prepare for the worst.

### *Variances*

As mentioned earlier, one of the major components of this report is to analyze the changes made since the last budget update, which occurred in September with the passage of the 2016-17 Unaudited Actuals Report. The following sections will breakdown the variances between the two major sections of the General Fund, the Unrestricted and Restricted budgets.

### *GF Unrestricted Variances*

The following chart summarizes the differences between 2017-18 GF UR Revenue in the September Budget Revision and this report.

| 2017-18 GF Unrestricted Revenues | 2017-18 First Budget Revision | 2017-18 First Interim | Variance | Explanation |
|---|---|---|---|---|
| LCFF State Aid | 11,290,141 | 10,994,738 | (295,403) | State Aid portion of the LCFF has decreased due to the estimated increase in local property taxes (from the Imperial County P-1 Tax Report) |
| Education Protection Account | 1,928,226 | 1,928,226 | - | No change since prior budget adoption |
| LCFF - Local Prop Taxes | 2,456,472 | 2,783,579 | 327,107 | Estimated local property taxes increased in the budget based on the P-1 Tax Report that was issued in Nov 2017 by the Imperial County Tax Assessor's Office |
| Transfers to Charter Schools | (126) | (126) | - | No change since prior budget adoption |
| Federal Revenue | - | - | - | No change since prior budget adoption |
| Other State Revenue (Non-RL) | 532,270 | 532,465 | 195 | Slight increase in the Mandated Cost Block Grant (+$195) |
| Local Revenue | 43,922 | 43,922 | - | No change since prior budget adoption |
| Interfund Transfers In | - | - | - | No change since prior budget adoption |
| UR Contributions to Restricted | (1,284,153) | (1,282,316) | 1,837 | Decrease in UR Contributions is due to combination of increased contribution to Sp Ed accounts (-$25,700) and projected cost savings in the Maintenance Account (+$27,500) |
| **Total 2017-18 GF UR Revenues** | **14,966,752** | **15,000,488** | **33,736** | |

From the above, one can see that the total GF UR Revenue increased between the last budget update in September and the current projection. As is shown in the chart, the major change to GF UR Revenues is a shift in the LCFF dollars from State Aid to local property taxes. The increase to the LCFF is due to an increase in the District's unduplicated student percentage (75.78% in the September report, 76.61% in the current report), yielding more supplemental and concentration dollars.

The table below summarizes the changes to GF UR expenditures since the last updated budget:

| 2017-18 GF Unrestricted Expenditures | 2017-18 First Budget Revision | 2017-18 First Interim | Variance | Explanation |
|---|---|---|---|---|
| Certificated Salary Expense | 7,619,520 | 7,495,696 | (123,824) | Certificated Bargaining Unit Salary Expense (Objects 1100/1200) decreased (-$6,300) due to final placement of staff since last revision, subs/stipends decreased (-$3,400) due to shifting of tutoring budget to other site supplemental expenses, while Administrator Salary Expense decreased (-$114,100) to account elimination of AP position at HHS |
| Classified Salary Expense | 2,102,346 | 2,121,520 | 19,174 | Instructional aide budget decreased to due to new hires at lower placement (-$1,600), support salary expense increased to provide sub pool for ops positions (+$7,900), and office support staff increased to account for educational advancement (+$12,900) |
| Employee Benefits | 3,284,156 | 3,262,677 | (21,479) | Payroll taxes and retirement budgets decreased along with the changes in salaries above (-$10,200), along with decreased h/w costs (-$11,300) |
| Materials/Supplies | 645,217 | 634,089 | (11,128) | School site department budgets decreased due to shifting budgets (-$9,800), and district office materials budgets decreased (-$1,400) due to a shift in budget priorities |
| Travel/Professional Services | 1,242,213 | 1,256,693 | 14,480 | School site department budgets increased due to shifting budgets (+$12,700), dues expense increased (+$1,400), and prop/liability insurance expense increased due to higher premium (+$400) |
| Depreciable Assets/Improvements | 10,000 | 10,000 | - | No change since prior budget adoption |
| Transfers to ICOE (County Sp Ed) | 82,134 | 82,134 | - | No change since prior budget adoption |
| Indirect Cost Recovery | (86,223) | (86,223) | - | Additional allowable indirect due to added carryover funds, which will be further explained in the Restricted Indirect Cost Recovery section |
| Debt Service | 12,377 | 12,377 | - | No change since prior budget adoption |
| Interfund Transfers - Out | 260,000 | 260,000 | - | No change since prior budget adoption |
| **Total 2017-18 GF UR Expenditures** | **15,171,740** | **15,048,963** | **(122,777)** | |

As can be seen above, the major change in UR expenses comes in the form of decreased salaries. This was due to the temporary loss of the Assistant Principal position at the High School for the 2017-18 school year (shifted to Dean of Students position).

***GF Restricted Variances***

The other side of the General Fund is the Restricted Budget, which houses the District's supplemental programs, often referred to as "categorical" funds. This side of the Budget houses certain federal funds, such as Title I Low Income, Title IIA Teacher Quality, and Title III Limited English Proficiency. In addition, a few State categorical programs remain on the Restricted side of the budget including the Career Tech Ed Incentive Grant, Prop 39 Energy Efficiency Funds, Ag Incentive Grant, and AB602 Special Ed Funds. Finally, there a few local grants on this side of the budget as well, including the local grant from IVC to Districts for the Career Pathways Trust Grant, Microsoft Settlement Funds, and the local Ag Donation Account.

The following table illustrates the variances in GF Restricted Revenues since the last update.

| 2017-18 GF Restricted Revenues | 2017-18 First Budget Revision | 2017-18 First Interim | Variance | Explanation |
|---|---|---|---|---|
| Federal Revenue | 1,668,127 | 1,669,162 | 1,035 | Change in revenues a result of decrease in actual C Perkins award (-$2,700) and increase in one-time LEA revneues received (+$3,700) |
| Other State Revenue | 1,528,407 | 1,529,456 | 1,049 | Change in revenues a result of an increase in estimated CETIEG award (+$3,800) and decrease in actual Ag Incentive award (-$2,800) |
| Local Revenue | 615,331 | 625,655 | 10,324 | Increase is to recognize anticipated reimbursement of safety credit revenues for hazard mitigating purchases that are to be reimbursed by Prop/Liab insurance |
| UR Contributions to Restricted | 1,284,153 | 1,282,316 | (1,837) | Decrease in UR Contributions is due to combination of increased contribution to Sp Ed accounts (+$25,700) and projected cost savings in the Maintenance Account (-$27,500) |
| **Total 2017-18 GF Restricted Revenues** | **5,096,018** | **5,106,589** | **10,571** | |

The table below shows the variances in GF Restricted Expenditures since the last budget update.

| 2017-18 GF Restricted Expenditures | 2017-18 First Budget Revision | 2017-18 First Interim | Variance | Explanation |
|---|---|---|---|---|
| Certificated Salary Expense | 1,350,531 | 1,379,565 | 29,034 | Teacher Expense budget changed (-$600) to reflect actual salary schedule placement, subs/stipends increased (+$30,000) to increase categorical budget tutoring and subs for professional development |
| Classified Salary Expense | 679,533 | 673,308 | (6,225) | Instructional Aide salaries increased (+$15,800) to account for additional one-to-one shadow and support staff salaries decreased (-$22,000) due to revised temp projections for Maintenance |
| Employee Benefits | 1,295,972 | 1,301,807 | 5,835 | Payroll taxes and retirement budgets increased (+$5,800) to account for above salary changes |
| Materials/Supplies | 579,545 | 579,499 | (46) | District materials expense changes from the last report overall are not significant and any changes within the category represent shifts in budget categories |
| Travel/Professional Services | 702,726 | 680,868 | (21,858) | Site/Department 5000s budgets decreased (-$21,900) due to budget shifts within respective programs |
| Depreciable Assets/Improvements | 496,882 | 500,713 | 3,831 | District capital outlay budgets increased to include updated projections on the Prop 39 account (+$3,800) |
| Indirect Cost Recovery | 86,223 | 86,223 | - | No change since prior budget adoption |
| Interfund Transfers Out | 130,000 | 130,000 | - | No change since prior budget adoption |
| **Total 2017-18 GF Restricted Expenditures** | **5,321,412** | **5,331,983** | **10,571** | |

***The Bottom Line***

The HUSD Budget projections contained in this report represent an estimate at to where HUSD Management believes that revenues and expenditures will total at June 30, 2017. Keeping that in mind, the current 2017-18 Bottom Line is shown in the following table:

| 2017-18 GF Bottom Line | General Fund Unrestricted | General Fund Restricted | Totals |
|---|---|---|---|
| LCFF State Aid | 10,994,738 | - | 10,994,738 |
| Education Protection Account | 1,928,226 | - | 1,928,226 |
| Local Property Taxes | 2,783,579 | - | 2,783,579 |
| Transfers to Charter Schools | (126) | | |
| Federal Revenue | - | 1,669,162 | 1,669,162 |
| Other State Revenue (Non-RL) | 532,465 | 1,529,456 | 2,061,921 |
| Local Revenue | 43,922 | 625,655 | 669,577 |
| Interfund Transfers - In | - | - | - |
| UR Contributions to Restricted | (1,282,316) | 1,282,316 | - |
| **TOTAL REVENUES** | **15,000,488** | **5,106,589** | **20,107,203** |
| | | | |
| Certificated Salary Expense | 7,495,696 | 1,379,565 | 8,875,261 |
| Classified Salary Expense | 2,121,520 | 673,308 | 2,794,828 |
| Employee Benefits | 3,262,677 | 1,301,807 | 4,564,484 |
| Materials/Supplies | 634,089 | 579,499 | 1,213,588 |
| Professional Services | 1,256,693 | 680,868 | 1,937,561 |
| Depreciable Assets/Improvements | 10,000 | 500,713 | 510,713 |
| Transfers to ICOE/IVROP | 82,134 | - | 82,134 |
| Indirect Cost Recovery | (86,223) | 86,223 | - |
| Debt Service | 12,377 | - | 12,377 |
| Interfund Transfers - Out | 260,000 | 130,000 | 390,000 |
| **TOTAL EXPENSES** | **15,048,963** | **5,331,983** | **20,380,946** |
| **NET GAIN/LOSS** | **(48,475)** | **(225,395)** | **(273,870)** |
| **AUDIT ADJUSTMENT** | - | - | - |
| **JULY 1 BEGINNING BALANCE** | **4,799,810** | **225,395** | **5,025,204** |
| **JUNE 30 ENDING BALANCE** | **4,751,335** | **-** | **4,751,335** |

Of the estimated ending balance:

- $2,500 is designated to the revolving cash account (approximately 0.01%)
- $611,428 is assigned to the minimum 3% reserve level
- $4,137,407 may be used for future capital improvements and/or to offset declining enrollment (approximately 20.30%)

## *In Closing*

There is still much work to do at HUSD to navigate the changing landscape in Education today. With the coming challenges of slowing revenues, increasing employment costs (particularly in the area of district contributions to employee retirement systems), and declining enrollment, HUSD must be vigilant in maintaining balanced budgets. The HUSD Business Office hopes that this report is helpful in providing timely information to facilitate prudent financial decisions. For that reason, HUSD Staff recommend that the Board approve the 2017-18 First Interim Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Assistant Superintendent via telephone at 760-356-2974 or email at jpwells@holtville.k12.ca.us.

| 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 | 15,671,050.00 | 15,706,417.00 | 8,793,067.69 | 15,734,225.00 | 27,808.00 | 0.2% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 297,810.00 | 532,465.00 | 227,963.02 | 538,100.00 | 5,635.00 | 1.1% |
| 4) Other Local Revenue | | 8600-8799 | 42,300.00 | 43,922.00 | 45,441.53 | 49,555.00 | 5,633.00 | 12.8% |
| 5) TOTAL, REVENUES | | | 16,011,160.00 | 16,282,804.00 | 9,066,472.24 | 16,321,880.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 7,569,328.00 | 7,495,696.00 | 4,054,642.57 | 7,478,627.00 | 17,069.00 | 0.2% |
| 2) Classified Salaries | | 2000-2999 | 2,142,906.00 | 2,121,520.00 | 1,142,671.53 | 2,104,078.00 | 17,442.00 | 0.8% |
| 3) Employee Benefits | | 3000-3999 | 3,182,852.00 | 3,262,677.00 | 1,578,155.02 | 3,257,421.00 | 5,256.00 | 0.2% |
| 4) Books and Supplies | | 4000-4999 | 640,217.00 | 634,089.00 | 242,266.35 | 667,670.00 | (33,581.00) | -5.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,218,787.00 | 1,256,693.00 | 684,368.56 | 1,299,296.50 | (42,603.50) | -3.4% |
| 6) Capital Outlay | | 6000-6999 | 10,000.00 | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 94,491.00 | 94,511.00 | 57,550.96 | 94,511.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (66,032.00) | (86,223.00) | 957.00 | (86,736.00) | 513.00 | -0.6% |
| 9) TOTAL, EXPENDITURES | | | 14,792,549.00 | 14,788,963.00 | 7,760,611.99 | 14,814,867.50 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,218,611.00 | 1,493,841.00 | 1,305,860.25 | 1,507,012.50 | | |
| **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 | 260,000.00 | 260,000.00 | 260,000.00 | 260,000.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,163,299.00) | (1,282,316.00) | 0.00 | (1,284,418.00) | (2,102.00) | 0.2% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,423,299.00) | (1,542,316.00) | (260,000.00) | (1,544,418.00) | | |

| 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)** | | | (204,688.00) | (48,475.00) | 1,045,860.25 | (37,405.50) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,799,809.92 | 4,799,809.92 | | 4,799,809.92 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,799,809.92 | 4,799,809.92 | | 4,799,809.92 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,799,809.92 | 4,799,809.92 | | 4,799,809.92 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,595,121.92 | 4,751,334.92 | | 4,762,404.42 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 2,500.00 | | 2,500.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,592,621.92 | 4,748,834.92 | | 4,759,904.42 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 11,193,635.00 | 10,994,738.00 | 6,109,962.00 | 11,022,546.00 | 27,808.00 | 0.3% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,944,637.00 | 1,928,226.00 | 981,840.00 | 1,928,226.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 16,183.00 | 31,307.00 | 4,696.10 | 31,307.00 | 0.00 | 0.0% |
| 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 | 3,148,096.00 | 3,189,256.00 | 1,289,624.45 | 3,189,256.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 313,458.00 | 364,100.00 | 350,779.44 | 364,100.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 6,501.00 | 19,553.00 | 8,796.67 | 19,553.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (951,460.00) | (820,637.00) | 0.00 | (820,637.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 47,433.03 | 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 | | | 15,671,050.00 | 15,706,543.00 | 8,793,131.69 | 15,734,351.00 | 27,808.00 | 0.2% |
| 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 | (126.00) | (64.00) | (126.00) | 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 | | | 15,671,050.00 | 15,706,417.00 | 8,793,067.69 | 15,734,225.00 | 27,808.00 | 0.2% |
| **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 | | | | | | |
| Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3012-3020, 3030-3199, 4036-4126, 5510 | 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 | 59,254.00 | 290,677.00 | 138,821.00 | 291,246.00 | 569.00 | 0.2% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 232,704.00 | 235,936.00 | 89,142.02 | 241,002.00 | 5,066.00 | 2.1% |
| 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 | 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 | | | | | | |
| Common Core State Standards Implementation | 7405 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 5,852.00 | 5,852.00 | 0.00 | 5,852.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 297,810.00 | 532,465.00 | 227,963.02 | 538,100.00 | 5,635.00 | 1.1% |

| 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 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 25,000.00 | 25,000.00 | 19,811.65 | 25,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 17,300.00 | 18,922.00 | 25,629.88 | 24,555.00 | 5,633.00 | 29.8% |
| 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 | | | 42,300.00 | 43,922.00 | 45,441.53 | 49,555.00 | 5,633.00 | 12.8% |
| TOTAL, REVENUES | | | 16,011,160.00 | 16,282,804.00 | 9,066,472.24 | 16,321,880.00 | 39,076.00 | 0.2% |

| 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 Teachers' Salaries | | 1100 | 6,174,255.00 | 6,169,571.00 | 3,300,643.97 | 6,148,062.00 | 21,509.00 | 0.3% |
| Certificated Pupil Support Salaries | | 1200 | 607,465.00 | 656,750.00 | 358,035.71 | 661,190.00 | (4,440.00) | -0.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 635,509.00 | 516,752.00 | 306,932.79 | 516,752.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 152,099.00 | 152,623.00 | 89,030.10 | 152,623.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 7,569,328.00 | 7,495,696.00 | 4,054,642.57 | 7,478,627.00 | 17,069.00 | 0.2% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 309,555.00 | 264,934.00 | 107,588.00 | 264,790.00 | 144.00 | 0.1% |
| Classified Support Salaries | | 2200 | 927,985.00 | 935,868.00 | 524,930.68 | 918,130.00 | 17,738.00 | 1.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 201,893.00 | 201,893.00 | 118,545.90 | 201,893.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 548,167.00 | 561,064.00 | 309,156.91 | 561,504.00 | (440.00) | -0.1% |
| Other Classified Salaries | | 2900 | 155,306.00 | 157,761.00 | 82,450.04 | 157,761.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,142,906.00 | 2,121,520.00 | 1,142,671.53 | 2,104,078.00 | 17,442.00 | 0.8% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 1,055,698.00 | 1,029,899.00 | 541,010.14 | 1,026,715.00 | 3,184.00 | 0.3% |
| PERS | | 3201-3202 | 335,803.00 | 351,535.00 | 179,956.89 | 349,603.00 | 1,932.00 | 0.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 276,182.00 | 275,169.00 | 149,375.19 | 273,592.00 | 1,577.00 | 0.6% |
| Health and Welfare Benefits | | 3401-3402 | 1,321,994.00 | 1,331,275.00 | 610,181.90 | 1,333,712.00 | (2,437.00) | -0.2% |
| Unemployment Insurance | | 3501-3502 | 4,824.00 | 4,785.00 | 2,489.02 | 4,771.00 | 14.00 | 0.3% |
| Workers' Compensation | | 3601-3602 | 147,638.00 | 146,330.00 | 76,155.88 | 145,799.00 | 531.00 | 0.4% |
| OPEB, Allocated | | 3701-3702 | 21,718.00 | 104,689.00 | (9.00) | 104,234.00 | 455.00 | 0.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 18,995.00 | 18,995.00 | 18,995.00 | 18,995.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,182,852.00 | 3,262,677.00 | 1,578,155.02 | 3,257,421.00 | 5,256.00 | 0.2% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 132,100.00 | 132,100.00 | 0.00 | 136,600.00 | (4,500.00) | -3.4% |
| Materials and Supplies | | 4300 | 479,516.00 | 467,728.00 | 236,623.20 | 497,009.00 | (29,281.00) | -6.3% |
| Noncapitalized Equipment | | 4400 | 28,601.00 | 34,261.00 | 5,643.15 | 34,061.00 | 200.00 | 0.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 640,217.00 | 634,089.00 | 242,266.35 | 667,670.00 | (33,581.00) | -5.3% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 64,871.00 | 67,948.00 | 23,559.10 | 65,254.00 | 2,694.00 | 4.0% |
| Dues and Memberships | | 5300 | 15,675.00 | 17,065.00 | 12,433.61 | 17,690.00 | (625.00) | -3.7% |
| Insurance | | 5400-5450 | 110,037.00 | 123,290.00 | 123,289.20 | 123,290.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 534,000.00 | 534,000.00 | 258,372.12 | 534,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 52,896.00 | 62,349.00 | 32,655.63 | 59,729.00 | 2,620.00 | 4.2% |
| 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 | 408,738.00 | 418,971.00 | 220,768.03 | 466,263.50 | (47,292.50) | -11.3% |
| Communications | | 5900 | 32,570.00 | 33,070.00 | 13,290.87 | 33,070.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,218,787.00 | 1,256,693.00 | 684,368.56 | 1,299,296.50 | (42,603.50) | -3.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 10,000.00 | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 10,000.00 | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 82,114.00 | 82,134.00 | 45,174.00 | 82,134.00 | 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 | 460.00 | 460.00 | 459.93 | 460.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 11,917.00 | 11,917.00 | 11,917.03 | 11,917.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 94,491.00 | 94,511.00 | 57,550.96 | 94,511.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (66,032.00) | (86,223.00) | 957.00 | (86,736.00) | 513.00 | -0.6% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (66,032.00) | (86,223.00) | 957.00 | (86,736.00) | 513.00 | -0.6% |
| TOTAL, EXPENDITURES | | | 14,792,549.00 | 14,788,963.00 | 7,760,611.99 | 14,814,867.50 | (25,904.50) | -0.2% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 260,000.00 | 260,000.00 | 260,000.00 | 260,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 260,000.00 | 260,000.00 | 260,000.00 | 260,000.00 | 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 | (1,163,299.00) | (1,282,316.00) | 0.00 | (1,284,418.00) | (2,102.00) | 0.2% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,163,299.00) | (1,282,316.00) | 0.00 | (1,284,418.00) | (2,102.00) | 0.2% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | (1,423,299.00) | (1,542,316.00) | (260,000.00) | (1,544,418.00) | (2,102.00) | 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 | 1,293,261.00 | 1,669,162.23 | 461,714.54 | 1,685,274.23 | 16,112.00 | 1.0% |
| 3) Other State Revenue | | 8300-8599 | 1,159,780.00 | 1,529,456.00 | 283,523.53 | 1,538,926.00 | 9,470.00 | 0.6% |
| 4) Other Local Revenue | | 8600-8799 | 550,770.00 | 625,654.69 | 256,565.72 | 630,654.69 | 5,000.00 | 0.8% |
| 5) TOTAL, REVENUES | | | 3,003,811.00 | 3,824,272.92 | 1,001,803.79 | 3,854,854.92 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,337,434.00 | 1,379,565.00 | 660,669.65 | 1,375,338.00 | 4,227.00 | 0.3% |
| 2) Classified Salaries | | 2000-2999 | 605,991.00 | 673,308.00 | 342,818.78 | 653,041.00 | 20,267.00 | 3.0% |
| 3) Employee Benefits | | 3000-3999 | 1,254,109.00 | 1,301,807.00 | 280,929.32 | 1,298,177.00 | 3,630.00 | 0.3% |
| 4) Books and Supplies | | 4000-4999 | 274,364.00 | 579,499.38 | 611,776.22 | 666,780.75 | (87,281.37) | -15.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 350,437.00 | 680,868.08 | 313,470.17 | 660,277.71 | 20,590.37 | 3.0% |
| 6) Capital Outlay | | 6000-6999 | 148,743.00 | 500,713.00 | 22,096.32 | 494,317.00 | 6,396.00 | 1.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 66,032.00 | 86,223.00 | (957.00) | 86,736.00 | (513.00) | -0.6% |
| 9) TOTAL, EXPENDITURES | | | 4,037,110.00 | 5,201,983.46 | 2,230,803.46 | 5,234,667.46 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (1,033,299.00) | (1,377,710.54) | (1,228,999.67) | (1,379,812.54) | | |
| **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 | 130,000.00 | 130,000.00 | 0.00 | 130,000.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 1,163,299.00 | 1,282,316.00 | 0.00 | 1,284,418.00 | 2,102.00 | 0.2% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,033,299.00 | 1,152,316.00 | 0.00 | 1,154,418.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | (225,394.54) | (1,228,999.67) | (225,394.54) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 225,394.54 | 225,394.54 | | 225,394.54 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 225,394.54 | 225,394.54 | | 225,394.54 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 225,394.54 | 225,394.54 | | 225,394.54 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 225,394.54 | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 225,394.54 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 213,955.00 | 215,990.00 | 0.00 | 215,990.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 401,254.00 | 429,030.00 | 116,208.98 | 432,970.00 | 3,940.00 | 0.9% |
| 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 | 485,777.00 | 764,737.71 | 307,317.00 | 771,711.71 | 6,974.00 | 0.9% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Educator Quality | 4035 | 8290 | 99,217.00 | 125,330.89 | 33,162.00 | 127,200.89 | 1,870.00 | 1.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | 7,206.00 | 15,120.32 | 0.00 | 15,120.32 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 66,293.00 | 98,360.31 | 0.00 | 101,688.31 | 3,328.00 | 3.4% |
| Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 19,559.00 | 16,887.00 | 0.00 | 16,887.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 3,706.00 | 5,026.56 | 3,706.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,293,261.00 | 1,669,162.23 | 461,714.54 | 1,685,274.23 | 16,112.00 | 1.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materia | | 8560 | 69,525.00 | 74,160.00 | 140.90 | 83,630.00 | 9,470.00 | 12.8% |
| 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 | 155,268.00 | 169,552.00 | 110,209.23 | 169,552.00 | 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 | 70,987.00 | 424,591.00 | 0.00 | 424,591.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 118,743.00 | 117,083.00 | 117,083.00 | 117,083.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 745,257.00 | 744,070.00 | 56,090.40 | 744,070.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,159,780.00 | 1,529,456.00 | 283,523.53 | 1,538,926.00 | 9,470.00 | 0.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 130,000.00 | 130,000.00 | 68,161.48 | 130,000.00 | 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% |
| 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 | 136,973.00 | 203,028.27 | 42,396.24 | 203,028.27 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustme | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 13,636.42 | 5,000.00 | 18,636.42 | 5,000.00 | 36.7% |
| 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 | 283,797.00 | 278,990.00 | 141,008.00 | 278,990.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 550,770.00 | 625,654.69 | 256,565.72 | 630,654.69 | 5,000.00 | 0.8% |
| TOTAL, REVENUES | | | 3,003,811.00 | 3,824,272.92 | 1,001,803.79 | 3,854,854.92 | 30,582.00 | 0.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,088,096.00 | 1,130,227.00 | 524,357.45 | 1,131,948.00 | (1,721.00) | -0.2% |
| Certificated Pupil Support Salaries | | 1200 | 175,674.00 | 175,674.00 | 98,888.50 | 177,006.00 | (1,332.00) | -0.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 73,664.00 | 73,664.00 | 37,423.70 | 66,384.00 | 7,280.00 | 9.9% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,337,434.00 | 1,379,565.00 | 660,669.65 | 1,375,338.00 | 4,227.00 | 0.3% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 326,569.00 | 415,955.00 | 197,652.70 | 392,663.00 | 23,292.00 | 5.6% |
| Classified Support Salaries | | 2200 | 140,054.00 | 117,985.00 | 75,167.38 | 119,499.00 | (1,514.00) | -1.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 73,474.00 | 73,474.00 | 42,859.85 | 73,474.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 3,718.00 | 3,718.00 | 879.76 | 3,718.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 62,176.00 | 62,176.00 | 26,259.09 | 63,687.00 | (1,511.00) | -2.4% |
| TOTAL, CLASSIFIED SALARIES | | | 605,991.00 | 673,308.00 | 342,818.78 | 653,041.00 | 20,267.00 | 3.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 850,194.00 | 846,982.00 | 79,899.01 | 846,442.00 | 540.00 | 0.1% |
| PERS | | 3201-3202 | 102,571.00 | 125,216.00 | 52,585.55 | 121,661.00 | 3,555.00 | 2.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 65,609.00 | 71,467.00 | 39,143.91 | 69,921.00 | 1,546.00 | 2.2% |
| Health and Welfare Benefits | | 3401-3402 | 205,024.00 | 204,537.00 | 93,941.38 | 204,404.00 | 133.00 | 0.1% |
| Unemployment Insurance | | 3501-3502 | 1,023.00 | 1,077.00 | 481.40 | 1,020.00 | 57.00 | 5.3% |
| Workers' Compensation | | 3601-3602 | 29,688.00 | 31,379.00 | 14,869.07 | 31,032.00 | 347.00 | 1.1% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 21,149.00 | 9.00 | 23,697.00 | (2,548.00) | -12.0% |
| 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 | | | 1,254,109.00 | 1,301,807.00 | 280,929.32 | 1,298,177.00 | 3,630.00 | 0.3% |
| **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 | 64,525.00 | 79,901.37 | 373,900.21 | 98,187.37 | (18,286.00) | -22.9% |
| Materials and Supplies | | 4300 | 195,891.00 | 453,450.01 | 217,997.66 | 492,225.38 | (38,775.37) | -8.6% |
| Noncapitalized Equipment | | 4400 | 13,948.00 | 46,148.00 | 19,878.35 | 76,368.00 | (30,220.00) | -65.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 274,364.00 | 579,499.38 | 611,776.22 | 666,780.75 | (87,281.37) | -15.1% |
| **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 | 95,287.00 | 255,235.32 | 89,453.89 | 257,357.66 | (2,122.34) | -0.8% |
| Dues and Memberships | | 5300 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 12,540.00 | 12,540.00 | 2,860.00 | 13,585.00 | (1,045.00) | -8.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 130,000.00 | 120,700.00 | 66,438.52 | 117,450.00 | 3,250.00 | 2.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 107,752.00 | 284,933.76 | 153,292.76 | 267,481.05 | 17,452.71 | 6.1% |
| Communications | | 5900 | 4,858.00 | 7,259.00 | 1,225.00 | 4,204.00 | 3,055.00 | 42.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 350,437.00 | 680,868.08 | 313,470.17 | 660,277.71 | 20,590.37 | 3.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 118,743.00 | 117,083.00 | 9,453.76 | 117,083.00 | 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 | 30,000.00 | 383,630.00 | 12,642.56 | 377,234.00 | 6,396.00 | 1.7% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 148,743.00 | 500,713.00 | 22,096.32 | 494,317.00 | 6,396.00 | 1.3% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 66,032.00 | 86,223.00 | (957.00) | 86,736.00 | (513.00) | -0.6% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 66,032.00 | 86,223.00 | (957.00) | 86,736.00 | (513.00) | -0.6% |
| TOTAL, EXPENDITURES | | | 4,037,110.00 | 5,201,983.46 | 2,230,803.46 | 5,234,667.46 | (32,684.00) | -0.6% |

| 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 | 130,000.00 | 130,000.00 | 0.00 | 130,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 130,000.00 | 130,000.00 | 0.00 | 130,000.00 | 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 | 1,163,299.00 | 1,282,316.00 | 0.00 | 1,284,418.00 | 2,102.00 | 0.2% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 1,163,299.00 | 1,282,316.00 | 0.00 | 1,284,418.00 | 2,102.00 | 0.2% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | 1,033,299.00 | 1,152,316.00 | 0.00 | 1,154,418.00 | (2,102.00) | 0.2% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 15,671,050.00 | 15,706,417.00 | 8,793,067.69 | 15,734,225.00 | 27,808.00 | 0.2% |
| 2) Federal Revenue | | 8100-8299 | 1,293,261.00 | 1,669,162.23 | 461,714.54 | 1,685,274.23 | 16,112.00 | 1.0% |
| 3) Other State Revenue | | 8300-8599 | 1,457,590.00 | 2,061,921.00 | 511,486.55 | 2,077,026.00 | 15,105.00 | 0.7% |
| 4) Other Local Revenue | | 8600-8799 | 593,070.00 | 669,576.69 | 302,007.25 | 680,209.69 | 10,633.00 | 1.6% |
| 5) TOTAL, REVENUES | | | 19,014,971.00 | 20,107,076.92 | 10,068,276.03 | 20,176,734.92 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 8,906,762.00 | 8,875,261.00 | 4,715,312.22 | 8,853,965.00 | 21,296.00 | 0.2% |
| 2) Classified Salaries | | 2000-2999 | 2,748,897.00 | 2,794,828.00 | 1,485,490.31 | 2,757,119.00 | 37,709.00 | 1.3% |
| 3) Employee Benefits | | 3000-3999 | 4,436,961.00 | 4,564,484.00 | 1,859,084.34 | 4,555,598.00 | 8,886.00 | 0.2% |
| 4) Books and Supplies | | 4000-4999 | 914,581.00 | 1,213,588.38 | 854,042.57 | 1,334,450.75 | (120,862.37) | -10.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,569,224.00 | 1,937,561.08 | 997,838.73 | 1,959,574.21 | (22,013.13) | -1.1% |
| 6) Capital Outlay | | 6000-6999 | 158,743.00 | 510,713.00 | 22,096.32 | 494,317.00 | 16,396.00 | 3.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 94,491.00 | 94,511.00 | 57,550.96 | 94,511.00 | 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 | | | 18,829,659.00 | 19,990,946.46 | 9,991,415.45 | 20,049,534.96 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 185,312.00 | 116,130.46 | 76,860.58 | 127,199.96 | | |
| **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 | 390,000.00 | 390,000.00 | 260,000.00 | 390,000.00 | 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 | | | (390,000.00) | (390,000.00) | (260,000.00) | (390,000.00) | | |

| 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 (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (204,688.00) | (273,869.54) | (183,139.42) | (262,800.04) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,025,204.46 | 5,025,204.46 | | 5,025,204.46 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,025,204.46 | 5,025,204.46 | | 5,025,204.46 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,025,204.46 | 5,025,204.46 | | 5,025,204.46 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,820,516.46 | 4,751,334.92 | | 4,762,404.42 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 2,500.00 | | 2,500.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 225,394.54 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,592,621.92 | 4,748,834.92 | | 4,759,904.42 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 11,193,635.00 | 10,994,738.00 | 6,109,962.00 | 11,022,546.00 | 27,808.00 | 0.3% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,944,637.00 | 1,928,226.00 | 981,840.00 | 1,928,226.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 16,183.00 | 31,307.00 | 4,696.10 | 31,307.00 | 0.00 | 0.0% |
| 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 | 3,148,096.00 | 3,189,256.00 | 1,289,624.45 | 3,189,256.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 313,458.00 | 364,100.00 | 350,779.44 | 364,100.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 6,501.00 | 19,553.00 | 8,796.67 | 19,553.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (951,460.00) | (820,637.00) | 0.00 | (820,637.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 47,433.03 | 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 | | | 15,671,050.00 | 15,706,543.00 | 8,793,131.69 | 15,734,351.00 | 27,808.00 | 0.2% |
| 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 | (126.00) | (64.00) | (126.00) | 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 | | | 15,671,050.00 | 15,706,417.00 | 8,793,067.69 | 15,734,225.00 | 27,808.00 | 0.2% |
| **FEDERAL REVENUE** | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 213,955.00 | 215,990.00 | 0.00 | 215,990.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 401,254.00 | 429,030.00 | 116,208.98 | 432,970.00 | 3,940.00 | 0.9% |
| 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 | 485,777.00 | 764,737.71 | 307,317.00 | 771,711.71 | 6,974.00 | 0.9% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Educator Quality | 4035 | 8290 | 99,217.00 | 125,330.89 | 33,162.00 | 127,200.89 | 1,870.00 | 1.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | 7,206.00 | 15,120.32 | 0.00 | 15,120.32 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 66,293.00 | 98,360.31 | 0.00 | 101,688.31 | 3,328.00 | 3.4% |
| Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 19,559.00 | 16,887.00 | 0.00 | 16,887.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 3,706.00 | 5,026.56 | 3,706.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,293,261.00 | 1,669,162.23 | 461,714.54 | 1,685,274.23 | 16,112.00 | 1.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 59,254.00 | 290,677.00 | 138,821.00 | 291,246.00 | 569.00 | 0.2% |
| Lottery - Unrestricted and Instructional Materia | | 8560 | 302,229.00 | 310,096.00 | 89,282.92 | 324,632.00 | 14,536.00 | 4.7% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 155,268.00 | 169,552.00 | 110,209.23 | 169,552.00 | 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 | 70,987.00 | 424,591.00 | 0.00 | 424,591.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 118,743.00 | 117,083.00 | 117,083.00 | 117,083.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 751,109.00 | 749,922.00 | 56,090.40 | 749,922.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,457,590.00 | 2,061,921.00 | 511,486.55 | 2,077,026.00 | 15,105.00 | 0.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **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 | 130,000.00 | 130,000.00 | 68,161.48 | 130,000.00 | 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% |
| 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 | 25,000.00 | 25,000.00 | 19,811.65 | 25,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 136,973.00 | 203,028.27 | 42,396.24 | 203,028.27 | 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 | 17,300.00 | 32,558.42 | 30,629.88 | 43,191.42 | 10,633.00 | 32.7% |
| 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 | 283,797.00 | 278,990.00 | 141,008.00 | 278,990.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 593,070.00 | 669,576.69 | 302,007.25 | 680,209.69 | 10,633.00 | 1.6% |
| TOTAL, REVENUES | | | 19,014,971.00 | 20,107,076.92 | 10,068,276.03 | 20,176,734.92 | 69,658.00 | 0.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 7,262,351.00 | 7,299,798.00 | 3,825,001.42 | 7,280,010.00 | 19,788.00 | 0.3% |
| Certificated Pupil Support Salaries | | 1200 | 783,139.00 | 832,424.00 | 456,924.21 | 838,196.00 | (5,772.00) | -0.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 709,173.00 | 590,416.00 | 344,356.49 | 583,136.00 | 7,280.00 | 1.2% |
| Other Certificated Salaries | | 1900 | 152,099.00 | 152,623.00 | 89,030.10 | 152,623.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 8,906,762.00 | 8,875,261.00 | 4,715,312.22 | 8,853,965.00 | 21,296.00 | 0.2% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 636,124.00 | 680,889.00 | 305,240.70 | 657,453.00 | 23,436.00 | 3.4% |
| Classified Support Salaries | | 2200 | 1,068,039.00 | 1,053,853.00 | 600,098.06 | 1,037,629.00 | 16,224.00 | 1.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 275,367.00 | 275,367.00 | 161,405.75 | 275,367.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 551,885.00 | 564,782.00 | 310,036.67 | 565,222.00 | (440.00) | -0.1% |
| Other Classified Salaries | | 2900 | 217,482.00 | 219,937.00 | 108,709.13 | 221,448.00 | (1,511.00) | -0.7% |
| TOTAL, CLASSIFIED SALARIES | | | 2,748,897.00 | 2,794,828.00 | 1,485,490.31 | 2,757,119.00 | 37,709.00 | 1.3% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 1,905,892.00 | 1,876,881.00 | 620,909.15 | 1,873,157.00 | 3,724.00 | 0.2% |
| PERS | | 3201-3202 | 438,374.00 | 476,751.00 | 232,542.44 | 471,264.00 | 5,487.00 | 1.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 341,791.00 | 346,636.00 | 188,519.10 | 343,513.00 | 3,123.00 | 0.9% |
| Health and Welfare Benefits | | 3401-3402 | 1,527,018.00 | 1,535,812.00 | 704,123.28 | 1,538,116.00 | (2,304.00) | -0.2% |
| Unemployment Insurance | | 3501-3502 | 5,847.00 | 5,862.00 | 2,970.42 | 5,791.00 | 71.00 | 1.2% |
| Workers' Compensation | | 3601-3602 | 177,326.00 | 177,709.00 | 91,024.95 | 176,831.00 | 878.00 | 0.5% |
| OPEB, Allocated | | 3701-3702 | 21,718.00 | 125,838.00 | 0.00 | 127,931.00 | (2,093.00) | -1.7% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 18,995.00 | 18,995.00 | 18,995.00 | 18,995.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 4,436,961.00 | 4,564,484.00 | 1,859,084.34 | 4,555,598.00 | 8,886.00 | 0.2% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 196,625.00 | 212,001.37 | 373,900.21 | 234,787.37 | (22,786.00) | -10.7% |
| Materials and Supplies | | 4300 | 675,407.00 | 921,178.01 | 454,620.86 | 989,234.38 | (68,056.37) | -7.4% |
| Noncapitalized Equipment | | 4400 | 42,549.00 | 80,409.00 | 25,521.50 | 110,429.00 | (30,020.00) | -37.3% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 914,581.00 | 1,213,588.38 | 854,042.57 | 1,334,450.75 | (120,862.37) | -10.0% |
| **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 | 160,158.00 | 323,183.32 | 113,012.99 | 322,611.66 | 571.66 | 0.2% |
| Dues and Memberships | | 5300 | 15,675.00 | 17,265.00 | 12,633.61 | 17,890.00 | (625.00) | -3.6% |
| Insurance | | 5400-5450 | 110,037.00 | 123,290.00 | 123,289.20 | 123,290.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 546,540.00 | 546,540.00 | 261,232.12 | 547,585.00 | (1,045.00) | -0.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 182,896.00 | 183,049.00 | 99,094.15 | 177,179.00 | 5,870.00 | 3.2% |
| 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 | 516,490.00 | 703,904.76 | 374,060.79 | 733,744.55 | (29,839.79) | -4.2% |
| Communications | | 5900 | 37,428.00 | 40,329.00 | 14,515.87 | 37,274.00 | 3,055.00 | 7.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,569,224.00 | 1,937,561.08 | 997,838.73 | 1,959,574.21 | (22,013.13) | -1.1% |

| 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 | 118,743.00 | 117,083.00 | 9,453.76 | 117,083.00 | 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 | 40,000.00 | 393,630.00 | 12,642.56 | 377,234.00 | 16,396.00 | 4.2% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 158,743.00 | 510,713.00 | 22,096.32 | 494,317.00 | 16,396.00 | 3.2% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 82,114.00 | 82,134.00 | 45,174.00 | 82,134.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 460.00 | 460.00 | 459.93 | 460.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 11,917.00 | 11,917.00 | 11,917.03 | 11,917.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 94,491.00 | 94,511.00 | 57,550.96 | 94,511.00 | 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 | | | 18,829,659.00 | 19,990,946.46 | 9,991,415.45 | 20,049,534.96 | (58,588.50) | -0.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 390,000.00 | 390,000.00 | 260,000.00 | 390,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 390,000.00 | 390,000.00 | 260,000.00 | 390,000.00 | 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) | | | (390,000.00) | (390,000.00) | (260,000.00) | (390,000.00) | 0.00 | 0.0% |

| Resource | Description | 2017-18 Projected Year Totals |
|---|---|---|
| Total, Restricted Balance | | 0.00 |

| 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) | 1,551.97 | 1,551.97 | 1,509.86 | 1,551.97 | 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)** | 1,551.97 | 1,551.97 | 1,509.86 | 1,551.97 | 0.00 | 0% |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 0.69 | 0.69 | 0.69 | 0.69 | 0.00 | 0% |
| b. Special Education-Special Day Class | 7.00 | 7.00 | 7.00 | 7.00 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.57 | 0.57 | 0.57 | 0.57 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation 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)** | 8.26 | 8.26 | 8.26 | 8.26 | 0.00 | 0% |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 1,560.23 | 1,560.23 | 1,518.12 | 1,560.23 | 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)** | | | | | | |

California Department of Education
CALPADS
California Longitudinal Pupil Achievement Data System

# 1.17 - FRPM/English Learner/Foster Youth - Count

| | | | | | |
|---|---|---|---|---|---|
| **Academic Year:** | 2017-2018 | **LEA:** | Holtville Unified | **User ID:** | msoto.1363149 |
| **View:** | SNAPSHOT | **School Type:** | ALL | **Create Date:** | 12/11/2017 9:42:43 PM |
| | | **School:** | ALL | **Print Date:** | 2/8/2018 8:31:24 AM |

## Non-Charter School(s)

| | | | Free/Reduced Meal Eligibility Counts Based On: | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| School Code | School Name | Total Enrollment | Free & Reduced Meal Program: 181/182 | Foster | Homeless (1) | Migrant Program: 135 | Direct Certification | Unduplicated Eligible Free/Reduced Meal Counts | EL Funding Eligible (2) | Total Unduplicated FRPM/EL Eligible Count (3) |
| 6008510 | Emmett S. Finley Elementary | 534 | 308 | 0 | 0 | 91 | 299 | 401 | 328 | 461 |
| 0125922 | Freedom Academy of Imperial Valley | 21 | 3 | 0 | 0 | 1 | 7 | 8 | 0 | 8 |
| 1335306 | Holtville High | 534 | 326 | 1 | 0 | 91 | 248 | 379 | 143 | 400 |
| 6008528 | Holtville Junior High | 279 | 186 | 1 | 1 | 64 | 130 | 212 | 144 | 228 |
| 6008536 | Pine Elementary | 168 | 83 | 0 | 0 | 22 | 82 | 102 | 66 | 117 |
| 1337138 | Sam Webb Continuation | 18 | 0 | 0 | 0 | 2 | 11 | 12 | 6 | 14 |
| **TOTAL - Selected Schools** | | 1554 | 906 | 2 | 1 | 271 | 777 | 1114 | 687 | 1228 |

## Charter School(s)

| | | | Free/Reduced Meal Eligibility Counts Based On: | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| School Code | School Name | Total Enrollment | Free & Reduced Meal Program: 181/182 | Foster | Homeless (1) | Migrant Program: 135 | Direct Certification | Unduplicated Eligible Free/Reduced Meal Counts | EL Funding Eligible (2) | Total Unduplicated FRPM/EL Eligible Count (3) |
| **TOTAL - Selected Schools** | | | | | | | | | | |
| **TOTAL LEA** | | 1554 | 906 | 2 | 1 | 271 | 777 | 1114 | 687 | 1228 |

**This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.**

**Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.**

**(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).**

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

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

California Department of Education
CALPADS
California Longitudinal Pupil Achievement Data System

# 1.17 - FRPM/English Learner/Foster Youth - Count

**(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' on Fall 1 Census Day.**

**(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools**

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

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

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

| Holtville Unified (63149) - 17/18 Second Interim Report | | | | | | v18.2c | | | | | | v18.2c | | | | | | v18.2c |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **LOCAL CONTROL FUNDING FORMULA** | | | | | | ***2017-18*** | | | | | | ***2018-19*** | | | | | | ***2019-20*** |
| CALCULATE LCFF TARGET | | | | | | | | | | | | | | | | | | |
| | | | | | COLA | 1.560% | | | | | COLA | 2.510% | | | | | COLA | 2.410% |
| Unduplicated as % of Enrollment | | 3 yr average | | 76.85% | 76.85% | **2017-18** | | 3 yr average | | 77.99% | 77.99% | **2018-19** | | 3 yr average | | 79.09% | 79.09% | **2019-20** |
| | ADA | Base | Gr Span | Supp | Concen | TARGET | ADA | Base | Gr Span | Supp | Concen | TARGET | ADA | Base | Gr Span | Supp | Concen | TARGET |
| Grades TK-3 | 430.99 | 7,193 | 748 | 1,221 | 868 | 4,322,436 | 413.49 | 7,374 | 767 | 1,270 | 936 | 4,278,233 | 413.49 | 7,552 | 785 | 1,319 | 1,004 | 4,407,778 |
| Grades 4-6 | 335.08 | 7,301 | | 1,122 | 798 | 3,089,705 | 328.62 | 7,484 | | 1,167 | 860 | 3,125,715 | 328.62 | 7,664 | | 1,212 | 923 | 3,220,286 |
| Grades 7-8 | 234.59 | 7,518 | | 1,156 | 821 | 2,227,399 | 228.03 | 7,707 | | 1,202 | 886 | 2,233,567 | 228.03 | 7,893 | | 1,249 | 951 | 2,301,330 |
| Grades 9-12 | 559.57 | 8,712 | 227 | 1,374 | 977 | 6,317,271 | 547.98 | 8,931 | 232 | 1,429 | 1,053 | 6,381,518 | 547.98 | 9,146 | 238 | 1,484 | 1,130 | 6,575,028 |
| Subtract NSS | - | - | - | | | - | - | - | - | | | - | - | - | - | | | - |
| NSS Allowance | | - | | | | - | | - | | | | - | | - | | | | - |
| TOTAL BASE | 1,560.23 | 12,185,152 | 449,403 | 1,941,932 | 1,380,325 | 15,956,812 | 1,518.12 | 12,159,903 | 444,278 | 1,966,000 | 1,448,850 | 16,019,031 | 1,518.12 | 12,452,886 | 455,009 | 2,041,771 | 1,554,756 | 16,504,422 |
| Targeted Instructional Improvement Block Grant | | | | | | - | | | | | | - | | | | | | - |
| Home-to-School Transportation | | | | | | 353,701 | | | | | | 353,701 | | | | | | 353,701 |
| Small School District Bus Replacement Program | | | | | | - | | | | | | - | | | | | | - |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | | | | | **16,310,513** | | | | | | **16,372,732** | | | | | | **16,858,123** |
| Funded Based on Target Formula *(based on prior year P-2 certification)* | | | | | | **FALSE** | | | | | | **FALSE** | | | | | | **TRUE** |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | 5/8 | - | | | | | 3/4 | - | | | | | 1 | - |
| CALCULATE LCFF FLOOR | | | | | | | | | | | | | | | | | | |
| | | | | 12-13 Rate | 17-18 ADA | | | | | 12-13 Rate | 18-19 ADA | | | | | 12-13 Rate | 19-20 ADA | |
| Current year Funded ADA times Base per ADA | | | | 5,206.26 | 1,560.23 | 8,122,963 | | | | 5,206.26 | 1,518.12 | 7,903,727 | | | | 5,206.26 | 1,518.12 | 7,903,727 |
| Current year Funded ADA times Other RL per ADA | | | | 52.72 | 1,560.23 | 82,255 | | | | 52.72 | 1,518.12 | 80,035 | | | | 52.72 | 1,518.12 | 80,035 |
| Necessary Small School Allowance at 12-13 rates | | | | | | - | | | | | | - | | | | | | - |
| 2012-13 Categoricals | | | | | | 2,545,979 | | | | | | 2,545,979 | | | | | | 2,545,979 |
| 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 AI | | | | $ 2,891.94 | 1,560.23 | 4,512,092 | | | | $ 3,193.78 | 1,518.12 | 4,848,541 | | | | $ 3,848.83 | 1,518.12 | 5,842,986 |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR | | | | | | **15,263,289** | | | | | | **15,378,282** | | | | | | **16,372,727** |
| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | | | | | | | | | | | | | | | | |
| | | | | | | **2017-18** | | | | | | **2018-19** | | | | | | **2019-20** |
| LOCAL CONTROL FUNDING FORMULA TARGET | | | | | | 16,310,513 | | | | | | 16,372,732 | | | | | | 16,858,123 |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | | | | | 15,263,289 | | | | | | 15,378,282 | | | | | | 16,372,727 |
| LCFF Need *(LCFF Target less LCFF Floor, if positive)* | | | | | | 1,047,224 | | | | | | 994,450 | | | | | | - |
| Current Year Gap Funding | | | | | 44.97% | 470,937 | | | | | 100.00% | 994,450 | | | | | 100.00% | - |
| ECONOMIC RECOVERY PAYMENT | | | | | | - | | | | | | - | | | | | | - |
| Miscellaneous Adjustments | | | | | | - | | | | | | - | | | | | | - |
| **LCFF Entitlement before Minimum State Aid provision** | | | | | | **15,734,226** | | | | | | **16,372,732** | | | | | | **16,858,123** |
| CALCULATE STATE AID | | | | | | | | | | | | | | | | | | |
| Transition Entitlement | | | | | | 15,734,226 | | | | | | 16,372,732 | | | | | | 16,858,123 |
| Local Revenue (including RDA) | | | | | | (2,783,453) | | | | | | (2,783,453) | | | | | | (2,783,453) |
| Gross State Aid | | | | | | 12,950,773 | | | | | | 13,589,279 | | | | | | 14,074,670 |
| CALCULATE MINIMUM STATE AID | | | | | | | | | | | | | | | | | | |
| | | 12-13 Rate | 17-18 ADA | | | N/A | | 12-13 Rate | 18-19 ADA | | | N/A | | 12-13 Rate | 19-20 ADA | | | N/A |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | 5,258.98 | 1,560.23 | | | 8,205,218 | | 5,258.98 | 1,518.12 | | | 7,983,763 | | 5,258.98 | 1,518.12 | | | 7,983,763 |
| 2012-13 NSS Allowance (deficited) | | | | | | - | | | | | | - | | | | | | - |
| Minimum State Aid Adjustments | | | | | | - | | | | | | - | | | | | | - |
| Less Current Year Property Taxes/In Lieu | | | | | | (2,783,453) | | | | | | (2,783,453) | | | | | | (2,783,453) |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | | 5,421,765 | | | | | | 5,200,310 | | | | | | 5,200,310 |
| Categorical funding from 2012-13 | | | | | | 2,545,979 | | | | | | 2,545,979 | | | | | | 2,545,979 |
| Charter Categorical Block Grant adjusted for ADA | | | | | | - | | | | | | - | | | | | | - |
| Minimum State Aid Guarantee | | | | | | 7,967,744 | | | | | | 7,746,289 | | | | | | 7,746,289 |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)* | | | | | | | | | | | | | | | | | | |
| 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 | | | | | | 12,950,773 | | | | | | 13,589,279 | | | | | | 14,074,670 |
| **Additional State Aid (Additional SA)** | | | | | | - | | | | | | - | | | | | | - |
| LCFF Phase-In Entitlement (before COE transfer, Choice & Charter | | | | | | 15,734,226 | | | | | | 16,372,732 | | | | | | 16,858,123 |
| CHANGE OVER PRIOR YEAR | | | 3.09% | 470,932 | | | | | 4.06% | 638,506 | | | | | 2.96% | 485,391 | | |
| LCFF Entitlement PER ADA | | | | | | 10,085 | | | | | | 10,785 | | | | | | 11,105 |
| PER ADA CHANGE OVER PRIOR YEAR | | | 3.09% | 302 | | | | | 6.94% | 700 | | | | | 2.97% | 320 | | |
| BASIC AID STATUS (school districts only) | | | | | | *Non-Basic Aid* | | | | | | *Non-Basic Aid* | | | | | | *Non-Basic Aid* |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | | | | | | | | | | | | | | |
| | | | | Increase | | 2017-18 | | | | Increase | | 2018-19 | | | | Increase | | 2019-20 |
| State Aid | | | 1.46% | 185,823 | | 12,950,773 | | | 4.93% | 638,506 | | 13,589,279 | | | 3.57% | 485,391 | | 14,074,670 |
| Property Taxes net of in-lieu | | | 11.41% | 285,109 | | 2,783,453 | | | 0.00% | - | | 2,783,453 | | | 0.00% | - | | 2,783,453 |
| Charter in-Lieu Taxes | | | 0.00% | - | | - | | | 0.00% | - | | - | | | 0.00% | - | | - |
| LCFF pre COE, Choice, Supp | | | 3.09% | 470,932 | | 15,734,226 | | | 4.06% | 638,506 | | 16,372,732 | | | 2.96% | 485,391 | | 16,858,123 |

**LCFF Calculator Universal Assumptions**

Holtville Unified (63149) - 17/18

| **Summary of Funding** | 2016-17 | **2017-18** | 2018-19 | 2019-20 |
|---|---|---|---|---|
| **Target Components:** | | | | |
| Base Grant | 11,998,253 | **12,185,152** | 12,159,903 | 12,452,886 |
| Grade Span Adjustment | 442,424 | **449,403** | 444,278 | 455,009 |
| Supplemental Grant | 1,875,556 | **1,941,932** | 1,966,000 | 2,041,771 |
| Concentration Grant | 1,267,706 | **1,380,325** | 1,448,850 | 1,554,756 |
| Add-ons | 353,701 | **353,701** | 353,701 | 353,701 |
| Total Target | 15,937,640 | **16,310,513** | 16,372,732 | 16,858,123 |
| **Transition Components:** | | | | |
| Target | $ 15,937,640 | **$ 16,310,513** | $ 16,372,732 | $ 16,858,123 |
| Funded Based on Target Formula *(based on prio* | FALSE | **FALSE** | FALSE | TRUE |
| Floor | 14,402,354 | **15,263,289** | 15,378,282 | 16,372,727 |
| *Remaining Need after Gap (informational only)* | *674,347* | ***576,287*** | - | - |
| Current Year Gap Funding | 860,939 | **470,937** | 994,450 | - |
| Miscellaneous Adjustments | - | **-** | - | - |
| Economic Recovery Target | - | **-** | - | - |
| Additional State Aid | - | **-** | - | - |
| **Total Phase-In Entitlement** | **$ 15,263,293** | **$ 15,734,226** | **$ 16,372,732** | **$ 16,858,123** |

| **Components of LCFF By Object Code** | 2016-17 | **2017-18** | 2018-19 | 2019-20 |
|---|---|---|---|---|
| 8011 - State Aid | $ 10,733,580 | **$ 11,022,546** | $ 11,792,932 | $ 12,278,323 |
| 8011 - Fair Share | - | **-** | - | - |
| 8311 & 8590 - Categoricals | - | **-** | - | - |
| EPA (for LCFF Calculation purposes) | 2,031,370 | **1,928,226** | 1,796,346 | 1,796,346 |
| *Local Revenue Sources:* | | | | |
| 8021 to 8089 - Property Taxes | 2,498,470 | **2,783,579** | 2,783,579 | 2,783,579 |
| 8096 - In-Lieu of Property Taxes | (126) | **(126)** | (126) | (126) |
| *Property Taxes net of in-lieu* | *2,498,344* | ***2,783,453*** | *2,783,453* | *2,783,453* |
| TOTAL FUNDING | $ 15,263,293 | **$ 15,734,226** | $ 16,372,732 | $ 16,858,123 |
| *Basic Aid Status* | *Non-Basic Aid* | ***Non-Basic Aid*** | *Non-Basic Aid* | *Non-Basic Aid* |
| *Less: Excess Taxes* | *$ -* | ***$ -*** | *$ -* | *$ -* |
| *Less: EPA in Excess to LCFF Funding* | *$ -* | ***$ -*** | *$ -* | *$ -* |
| **Total Phase-In Entitlement** | ***$ 15,263,293*** | ***$ 15,734,226*** | ***$ 16,372,732*** | ***$ 16,858,123*** |
| *8012 - EPA Receipts (for budget & cashflow)* | *$ 2,048,015* | ***$ 1,928,226*** | *$ 1,796,346* | *$ 1,796,346* |

| **of Student Population** | 2016-17 | **2017-18** | 2018-19 | 2019-20 |
|---|---|---|---|---|
| **Unduplicated Pupil Population** | | | | |
| Agency Unduplicated Pupil Count | 1,213.00 | **1,228.00** | 1,228.00 | 1,228.00 |
| COE Unduplicated Pupil Count | 5.00 | **9.00** | 9.00 | 9.00 |
| Total Unduplicated pupil Count | 1,218.00 | **1,237.00** | 1,237.00 | 1,237.00 |
| Rolling %, Supplemental Grant | 75.3800% | **76.8500%** | 77.9900% | 79.0900% |
| Rolling %, Concentration Grant | 75.3800% | **76.8500%** | 77.9900% | 79.0900% |
| **FUNDED ADA** | | | | |
| ***Adjusted Base Grant ADA*** | *Current Year* | ***Prior Year*** | *Current Year* | *Current Year* |
| Grades TK-3 | 430.99 | **430.99** | 413.49 | 413.49 |
| Grades 4-6 | 335.08 | **335.08** | 328.62 | 328.62 |
| Grades 7-8 | 234.59 | **234.59** | 228.03 | 228.03 |
| Grades 9-12 | 559.57 | **559.57** | 547.98 | 547.98 |
| ***Total Adjusted Base Grant ADA*** | ***1,560.23*** | ***1,560.23*** | ***1,518.12*** | ***1,518.12*** |
| ***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** | **1560.23** | **1560.23** | **1518.12** | **1518.12** |
| **ACTUAL ADA *(Current Year Only)*** | | | | |
| Grades TK-3 | 430.99 | **413.49** | 413.49 | 413.49 |
| Grades 4-6 | 335.08 | **328.62** | 328.62 | 328.62 |
| Grades 7-8 | 234.59 | **228.03** | 228.03 | 228.03 |
| Grades 9-12 | 559.57 | **547.98** | 547.98 | 547.98 |
| **Total Actual ADA** | **1,560.23** | **1,518.12** | **1,518.12** | **1,518.12** |
| *Funded Difference (Funded ADA less Actual ADA* | - | ***42.11*** | - | - |

| | 2016-17 | **2017-18** | 2018-19 | 2019-20 |
|---|---|---|---|---|
| Current year estimated supplemental and concer | $ 3,143,262 | **$ 3,322,257** | $ 3,414,850 | $ 3,596,527 |
| Current year Percentage to Increase or Improve S | 26.71% | **27.55%** | 27.09% | 27.86% |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | **UNDUPLICATED PUPIL COUNT** | | | | | | | | | 134 |
| **TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 720,353.00 | | 720,353.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 226,875.00 | | 226,875.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 367,975.00 | | 367,975.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | | 3,000.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,318,203.00 | 0.00 | 1,318,203.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,318,203.00 | 0.00 | 1,318,203.00 |
| **STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 654,893.00 | | 654,893.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,950.00 | | 10,950.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 258,301.00 | | 258,301.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | | 3,000.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 927,144.00 | 0.00 | 927,144.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 927,144.00 | 0.00 | 927,144.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 175,069.00 |
| | TOTAL COSTS | | | | | | | | | 1,102,213.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,950.00 | | 10,950.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,895.00 | | 2,895.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,845.00 | 0.00 | 13,845.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,845.00 | 0.00 | 13,845.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section) | | | | | | | | | 175,069.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | | 520,837.00 |
| | TOTAL COSTS | | | | | | | | | 709,751.00 |

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

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | **UNDUPLICATED PUPIL COUNT** | | | | | | | | | 134 |
| **TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 713,243.70 | | 713,243.70 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 159,372.97 | | 159,372.97 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 304,072.98 | | 304,072.98 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,155.00 | | 1,155.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,177,844.65 | 0.00 | 1,177,844.65 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 72,942.39 | | | | | | | | 72,942.39 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,177,844.65 | 0.00 | 1,177,844.65 |
| **FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 58,064.00 | | 58,064.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 149,065.37 | | 149,065.37 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 72,955.39 | | 72,955.39 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 280,084.76 | 0.00 | 280,084.76 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 280,084.76 | 0.00 | 280,084.76 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 66,129.76 |
| | TOTAL COSTS | | | | | | | | | 213,955.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 655,179.70 | | 655,179.70 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,307.60 | | 10,307.60 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 231,117.59 | | 231,117.59 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,155.00 | | 1,155.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 897,759.89 | 0.00 | 897,759.89 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 72,942.39 | | | | | | | | 72,942.39 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 897,759.89 | 0.00 | 897,759.89 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | | 66,129.76 |
| | TOTAL COSTS | | | | | | | | | 963,889.65 |
| **LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,307.60 | | 10,307.60 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,566.35 | | 2,566.35 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,873.95 | 0.00 | 12,873.95 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,873.95 | 0.00 | 12,873.95 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | | 66,129.76 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 465,914.22 |
| | TOTAL COSTS | | | | | | | | | 544,917.93 |

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

**SELPA:** (??)

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

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

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

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

## SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| Provide the condition number, if any, to be used in the calculation below: | State and Local | Local Only |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |

**SELPA:** (??)

**SECTION 2** **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

| | | State and Local | Local Only |
|---|---|---|---|
| Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | | | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | | | |
| Increase in funding (if difference is positive) | 0.00 | | |
| Maximum available for MOE reduction (50% of increase in funding) | 0.00 (a) | | |
| Current year funding (IDEA Section 619 - Resource 3315) | | | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) | 0.00 (b) | | |
| **If (b) is greater than (a).** | | | |
| Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) | (c) | | |
| Available for MOE reduction. (line (a) minus line (c), zero if negative) | 0.00 (d) | | |
| Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | | | |
| **If (b) is less than (a).** | | | |
| Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | (e) | | |
| Available to set aside for EIS (line (b) minus line (e), zero if negative) | 0.00 (f) | | |

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

**SELPA:** (??)

**SECTION 3**

| | Column A<br>Projected Exps.<br>(LP-I Worksheet)<br>FY 2017-18 | Column B<br>Actual Expenditures<br>Comparison Year<br>FY 2016-17 | Column C<br>Difference<br>(A - B) |
|---|---|---|---|
| **A. COMBINED STATE AND LOCAL EXPENDITURES METHOD** | | | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 1,318,203.00 | | |
| b. Less: Expenditures paid from federal sources | 215,990.00 | | |
| c. Expenditures paid from state and local sources | 1,102,213.00 | 1,036,832.04 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 1,036,832.04 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 1,102,213.00 | 1,036,832.04 | 65,380.96 |

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

| | Projected Exps.<br>FY 2017-18 | Comparison Year<br>FY 2016-17 | Difference |
|---|---|---|---|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures. | | | |
| a. Total special education expenditures | 1,318,203.00 | | |
| b. Less: Expenditures paid from federal sources | 215,990.00 | | |
| c. Expenditures paid from state and local sources | 1,102,213.00 | 1,036,832.04 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 1,036,832.04 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 1,102,213.00 | 1,036,832.04 | 65,380.96 |
| d. Special education unduplicated pupil count | 134.00 | 134.00 | |
| e. Per capita state and local expenditures (A2c/A2d) | 8,225.47 | 7,737.55 | 487.92 |

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

**SELPA:** (??)

**B. LOCAL EXPENDITURES ONLY METHOD**

| | Projected Exps. FY 2017-18 | Comparison Year FY 2016-17 | Difference |
|---|---|---|---|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 709,751.00 | 544,917.93 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 544,917.93 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 709,751.00 | 544,917.93 | 164,833.07 |

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

| | Projected Exps. FY 2017-18 | Comparison Year FY 2016-17 | Difference |
|---|---|---|---|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs.actual method based on the per capita local expenditures only. | | | |
| a. Expenditures paid from local sources | 709,751.00 | 544,917.93 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 544,917.93 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 709,751.00 | 544,917.93 | 164,833.07 |
| b. Special education unduplicated pupil count | 134 | 134 | |
| c. Per capita local expenditures (B2a/B2b) | 5,296.65 | 4,066.55 | 1,230.10 |

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

John Paul Wells
Contact Name

760 356-2974
Telephone Number

Assistant Superintendent
Title

jpwells@husd.net
E-mail Address

**SELPA:** (??)

| Object Code | Description | Adjustments* | Total |
|---|---|---|---|
| **TOTAL PROJECTED EXPENDITURES - All Sources** | | | |
| 1000-1999 | Certificated Salaries | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 |
| 4000-4999 | Books and Supplies | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 |
| 6000-6999 | Capital Outlay | | 0.00 |
| 7130 | State Special Schools | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 |
| **PROJECTED EXPENDITURES - State and Local Sources** | | | |
| 1000-1999 | Certificated Salaries | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 |
| 4000-4999 | Books and Supplies | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 |
| 6000-6999 | Capital Outlay | | 0.00 |
| 7130 | State Special Schools | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 |

| | | | |
|---|---|---|---|
| **PROJECTED EXPENDITURES - Local Sources** | | | |
| 1000-1999 | Certificated Salaries | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 |
| 4000-4999 | Books and Supplies | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 |
| 6000-6999 | Capital Outlay | | 0.00 |
| 7130 | State Special Schools | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section) | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 |
| **UNDUPLICATED PUPIL COUNT** | | | 0 |

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

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 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 | 15,734,225.00 | 4.06% | 16,372,731.00 | 2.96% | 16,858,122.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 538,100.00 | 38.14% | 743,310.00 | -59.92% | 297,901.00 |
| 4. Other Local Revenues | 8600-8799 | 49,555.00 | -14.64% | 42,300.00 | 0.00% | 42,300.00 |
| 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 | (1,284,418.00) | 3.44% | (1,328,642.00) | 3.43% | (1,374,151.00) |
| 6. Total (Sum lines A1 thru A5c) | | 15,037,462.00 | 5.27% | 15,829,699.00 | -0.03% | 15,824,172.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 7,478,627.00 | | 7,583,706.00 |
| b. Step & Column Adjustment | | | | 105,079.00 | | 106,655.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | (150,083.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 7,478,627.00 | 1.41% | 7,583,706.00 | -0.57% | 7,540,278.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,104,078.00 | | 2,124,323.00 |
| b. Step & Column Adjustment | | | | 20,245.00 | | 20,444.00 |
| 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 | 2,104,078.00 | 0.96% | 2,124,323.00 | 0.96% | 2,144,767.00 |
| 3. Employee Benefits | 3000-3999 | 3,257,421.00 | 7.59% | 3,504,569.00 | 5.00% | 3,679,821.00 |
| 4. Books and Supplies | 4000-4999 | 667,670.00 | 3.22% | 689,171.00 | 3.04% | 710,116.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,299,296.50 | 3.22% | 1,341,135.00 | 3.04% | 1,381,910.00 |
| 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 | 94,511.00 | -6.63% | 88,244.00 | 3.03% | 90,917.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (86,736.00) | -26.09% | (64,104.00) | -17.00% | (53,207.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 260,000.00 | 0.00% | 260,000.00 | 0.00% | 260,000.00 |
| 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) | | 15,074,867.50 | 3.00% | 15,527,044.00 | 1.47% | 15,754,602.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (37,405.50) | | 302,655.00 | | 69,570.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 4,799,809.92 | | 4,762,404.42 | | 5,065,059.42 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,762,404.42 | | 5,065,059.42 | | 5,134,629.42 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 2,500.00 | | 2,500.00 | | 2,500.00 |
| 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 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,759,904.42 | | 5,062,559.42 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 5,132,129.42 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,762,404.42 | | 5,065,059.42 | | 5,134,629.42 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,759,904.42 | | 5,062,559.42 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 5,132,129.42 |
| (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) | | 4,759,904.42 | | 5,062,559.42 | | 5,132,129.42 |

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.

Unrestricted Revenues: LOCAL CONTROL FUNDING FORMULA = the District utilized the ICOE LCFF projection tool, using local assumptions. District included current year declining enrollment and decreased ADA (based on historical average ADA to Enrollment ratio) in the outyears. COLA amounts (provided within the ICOE LCFF calculator) = 2.51% in 2018-19 and 2.41% in 2019-20, with the LCFF to be fully funded in 2018-19 and in 2019-20. Local property taxes are projected to remain constant in this projection. GF UR FEDERAL REVENUE is projected at $0 throughout projection. GF UR OTHER STATE REVENUE was estimated to remain flat in the projection. GF UR OTHER LOCAL REVENUE was estimated to remain flat in the projection. For UR GF OTHER FINANCINGSOURCES, this category reflects contributions to Restricted programs that require UR contributions. The projection predicts contributions to Special Education Accounts (Resources 3310, 6500, 6512) and the Routine Maintenance Account (8150). The projected amounts are estimated to increase in both outyears to account for increases in staffing costs (i.e. step/column, STRS/PERS rate increases). Unrestricted Expenses: GF UR CERTIFICATED EXPENSES were increased by anticipated step/column movement in the outyears at 1.5%. However, due to declining enrollment, the District projects having to move teachers in temp positions back to the regular classroom, laying off 2.5 teaching positions in 2019-20. GF UR CLASSIFIED EXPENSES were increased bythe anticipated step/column movement in the outyears by 1.0%. GF UR EMPLOYEE BENEFITS reflect the changes in step/column, a 5% increase in H/W costs, and increased STRS rates of 16.28% in 2018-19 and 18.13% in 2019-20, as well as PERS rates of 17.7% in 2018-19 and 20% in 2019-20. In the outyears, the benefit costs associated with the position reductions above were also eliminated. GF UR MATERIALS/SUPPLIES and PROFESSIONAL SERVICES expense categories were increased by CPI projected rates of 3.22% in 2018-19 and 3.04% in 2019-20 (as per SSC recommendations). CAPITAL OUTLAY expenses were projected to remain flat. OTHER OUTGO (ICOE Sp Ed Transfer) increased to reflect the updates to the LCFF Calculator in the outyears. The amount initially decreases in 2018-19 due to the end transportation lease financing that is paid off in 2018. INDIRECT COST TRANSFER expenses were decreased to reflect the loss of categorical funds and/or carryover monies that end in the 2017-18 school year. OTHERFINANCING/ OTHER OUTGO EXPENDITURES are projected to remain flat.

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 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% | |
| 2. Federal Revenues | 8100-8299 | 1,685,274.23 | -9.40% | 1,526,834.00 | 0.00% | 1,526,834.00 |
| 3. Other State Revenues | 8300-8599 | 1,538,926.00 | -29.64% | 1,082,827.00 | 7.90% | 1,168,399.00 |
| 4. Other Local Revenues | 8600-8799 | 630,654.69 | -11.41% | 558,702.00 | 0.00% | 558,702.00 |
| 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 | 1,284,418.00 | 3.44% | 1,328,642.00 | 3.43% | 1,374,151.00 |
| 6. Total (Sum lines A1 thru A5c) | | 5,139,272.92 | -12.50% | 4,497,005.00 | 2.91% | 4,628,086.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,375,338.00 | | 1,318,915.00 |
| b. Step & Column Adjustment | | | | (56,423.00) | | 15,331.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,375,338.00 | -4.10% | 1,318,915.00 | 1.16% | 1,334,246.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 653,041.00 | | 658,326.00 |
| b. Step & Column Adjustment | | | | 5,285.00 | | 5,338.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 653,041.00 | 0.81% | 658,326.00 | 0.81% | 663,664.00 |
| 3. Employee Benefits | 3000-3999 | 1,298,177.00 | 8.29% | 1,405,778.00 | 9.44% | 1,538,438.00 |
| 4. Books and Supplies | 4000-4999 | 666,780.75 | -43.10% | 379,422.52 | -2.66% | 369,340.52 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 660,277.71 | -23.18% | 507,252.28 | -2.40% | 495,086.28 |
| 6. Capital Outlay | 6000-6999 | 494,317.00 | -96.26% | 18,500.00 | 0.00% | 18,500.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 86,736.00 | -9.14% | 78,811.20 | 0.00% | 78,811.20 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 130,000.00 | 0.00% | 130,000.00 | 0.00% | 130,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 5,364,667.46 | -16.17% | 4,497,005.00 | 2.91% | 4,628,086.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (225,394.54) | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 225,394.54 | | 0.00 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 0.00 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 0.00 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 0.00 | | 0.00 | | 0.00 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 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.

Restricted Revenues: LOCAL CONTROL FUNDING FORMULA = No revenues on Restricted side of the budget throughout the projection. GF RESTRICTED FEDERAL REVENUE decreases in 2018-19 due to loss of one-time USDA grant funds and deferred revenues in TitleI, II, and III. Federal Revenues are projected to remain flat after in 2019-20. GF RESTRICTED OTHER STATE REVENUE projections decrease in Years 2 and 3 drastically, representing the loss of sunsetting revenues (Prop 39 and CTEIG funds). GF RESTRICTED OTHER LOCAL REVENUE projections decrease in Years 2 and 3, representing the loss of one-time revenues (CCPT and local Ag funds). For RESTRICTED GF OTHER FINANCING SOURCES, represents the UR contributions referenced earlier in the UR section. Restricted Expenses: GF RESTRICTED CERTIFICATED EXPENSES are increased by the anticipated step/column movement 1.5% in the outyears, but is also decreased by certificated salaries related to closing programs (i.e. CTEIG, CCPT, Ed Effectivess, etc). GF RESTRICTED CLASSIFIED EXPENSES are estimated to increase by an estimated 1.0% (full-time positions only), due to step/column movement in both outyears. GF RESTRICTED EMPLOYEE BENEFITS reflect the changes in step/column, a 5% increase in H/W costs,and increased STRS16.28% 2018-19 and 18.13% 2019-20/PERS17.7% 2018-19 and 20% 2019-20 contributions. They are offset, however, by the loss in certificated expenses described above. GF RESTRICTED SUPPLIES AND SERVICES EXPENDITURES are decreased inYears 2 and 3 of the projection to reflect the elimination of one-time revenues, deferred funds, and carryover monies

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|---|---|---|---|---|---|
| RESTRICTED SUPPLIES AND SERVICES EXPENDITURES are decreased inYears 2 and 3 of the projection to reflect the elimination of one-time revenues, deferred funds, and carryover monies. These programs must cut supplemental expenses in these categories. CAPITAL OUTLAY is cut drastically in Year 2 to reflect the loss of programs such as Prop 39, CCPT, and CTEIG, then remains flat in Year 3. GF RESTRICTED OTHER OUTGO (7300-7399) represents the indirect funds reference in the UR section earlier. GF RESTRICTED OTHER FINANCING EXPENSE reflects the transfer made from the RDA pass-thru account to the Debt Service Fund and is projected to remain flat. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|---|---|---|---|---|---|

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|---|---|---|---|---|---|

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|---|---|---|---|---|---|

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 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 | 15,734,225.00 | 4.06% | 16,372,731.00 | 2.96% | 16,858,122.00 |
| 2. Federal Revenues | 8100-8299 | 1,685,274.23 | -9.40% | 1,526,834.00 | 0.00% | 1,526,834.00 |
| 3. Other State Revenues | 8300-8599 | 2,077,026.00 | -12.08% | 1,826,137.00 | -19.70% | 1,466,300.00 |
| 4. Other Local Revenues | 8600-8799 | 680,209.69 | -11.64% | 601,002.00 | 0.00% | 601,002.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 20,176,734.92 | 0.74% | 20,326,704.00 | 0.62% | 20,452,258.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 8,853,965.00 | | 8,902,621.00 |
| b. Step & Column Adjustment | | | | 48,656.00 | | 121,986.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | (150,083.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 8,853,965.00 | 0.55% | 8,902,621.00 | -0.32% | 8,874,524.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,757,119.00 | | 2,782,649.00 |
| b. Step & Column Adjustment | | | | 25,530.00 | | 25,782.00 |
| 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 | 2,757,119.00 | 0.93% | 2,782,649.00 | 0.93% | 2,808,431.00 |
| 3. Employee Benefits | 3000-3999 | 4,555,598.00 | 7.79% | 4,910,347.00 | 6.27% | 5,218,259.00 |
| 4. Books and Supplies | 4000-4999 | 1,334,450.75 | -19.92% | 1,068,593.52 | 1.02% | 1,079,456.52 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,959,574.21 | -5.67% | 1,848,387.28 | 1.55% | 1,876,996.28 |
| 6. Capital Outlay | 6000-6999 | 494,317.00 | -96.26% | 18,500.00 | 0.00% | 18,500.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 94,511.00 | -6.63% | 88,244.00 | 3.03% | 90,917.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 14,707.20 | 74.09% | 25,604.20 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 390,000.00 | 0.00% | 390,000.00 | 0.00% | 390,000.00 |
| 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) | | 20,439,534.96 | -2.03% | 20,024,049.00 | 1.79% | 20,382,688.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (262,800.04) | | 302,655.00 | | 69,570.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 5,025,204.46 | | 4,762,404.42 | | 5,065,059.42 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,762,404.42 | | 5,065,059.42 | | 5,134,629.42 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 2,500.00 | | 2,500.00 | | 2,500.00 |
| b. Restricted | 9740 | 0.00 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,759,904.42 | | 5,062,559.42 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 5,132,129.42 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,762,404.42 | | 5,065,059.42 | | 5,134,629.42 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 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 | 4,759,904.42 | | 5,062,559.42 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 5,132,129.42 |
| d. Negative Restricted Ending Balances | | | | | | |
| (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 4,759,904.42 | | 5,062,559.42 | | 5,132,129.42 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 23.29% | | 25.28% | | 25.18% |
| 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) | | 1,509.86 | | 1,509.86 | | 1,509.86 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 20,439,534.96 | | 20,024,049.00 | | 20,382,688.00 |
| 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) | | 20,439,534.96 | | 20,024,049.00 | | 20,382,688.00 |
| 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) | | 613,186.05 | | 600,721.47 | | 611,480.64 |
| 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) | | 613,186.05 | | 600,721.47 | | 611,480.64 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| | | | BEGINNING CASH | 5,215,198.04 | 4,855,055.59 | 3,834,146.09 | 4,274,758.46 | 4,148,169.65 | 3,582,148.17 | 5,726,768.47 | 5,227,603.59 | 4,800,803.02 | 4,774,051.05 | 5,550,913.72 | 5,075,148.16 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Res. | OBJ. | BUDGET | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | FISCAL YEAR TOTALS | ACCRUALS |
| **RECEIPTS** | | | | | | | | | | | | | | | | | |
| | | | | 5.04% | 5.04% | 9.07% | 9.07% | 9.07% | 9.07% | 9.07% | 8.76% | 8.76% | 8.76% | 8.76% | 9.54% | 100.00% | 0.00% |
| State Aid - LCFF | 0000 | 8011 | 11,022,546.00 | 555,451.00 | 555,451.00 | 999,812.00 | 999,812.00 | 999,812.00 | 999,812.00 | 999,812.00 | 965,241.00 | 965,241.00 | 965,241.00 | 965,241.00 | 1,051,620.00 | 11,022,546.00 | 0.00 |
| | | | | 0.00% | 0.00% | 25.46% | 0.00% | 0.00% | 25.46% | 0.00% | 0.00% | 25.00% | 0.00% | 0.00% | 24.08% | 100.00% | 0.00% |
| Ed. Protection Acct | 1400 | 8012 | 1,928,226.00 | 0.00 | 0.00 | 490,920.00 | 0.00 | 0.00 | 490,920.00 | 0.00 | 0.00 | 482,056.50 | 0.00 | 0.00 | 464,329.50 | 1,928,226.00 | 0.00 |
| | | | | | | | | | | | | | | | | 0.00% | 100.00% |
| State Aid - Prior Year | 0000 | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,009.00 | 0.00 | 0.00 | 0.00 | (13,009.00) | 0.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.00% | 12.64% | 0.00% | 48.48% | 0.00% | 0.40% | 0.00% | 32.36% | 0.00% | 6.12% | 100.00% | 0.00% |
| Local Property Taxes | 0000 | 80?? | 2,783,579.00 | 0.00 | 0.00 | 0.00 | 351,850.89 | 0.00 | 1,349,478.80 | 0.00 | 11,139.74 | 0.00 | 900,760.11 | 0.00 | 170,349.46 | 2,783,579.00 | 0.00 |
| | | | | 0.00% | 6.35% | 12.70% | 7.94% | 7.94% | 7.94% | 7.94% | 288.89% | 9.52% | 9.52% | 9.52% | -268.25% | 100.00% | 0.00% |
| Charter Prop Taxes Trfr | 0000 | 8096 | (126.00) | 0.00 | (8.00) | (16.00) | (10.00) | (10.00) | (10.00) | (10.00) | (364.00) | (12.00) | (12.00) | (12.00) | 338.00 | (126.00) | 0.00 |
| **TOTAL REVENUE LIMIT SOURCES 8010-8099** | | | **15,734,225.00** | **555,451.00** | **555,443.00** | **1,490,716.00** | **1,351,652.89** | **999,802.00** | **2,840,200.80** | **999,802.00** | **989,025.74** | **1,447,285.50** | **1,865,989.11** | **965,229.00** | **1,673,627.96** | **15,734,225.00** | **0.00** |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| Special Ed-IDEA | 3310 | 8181 | 215,990.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 215,990.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 22.74% | 0.00% | 9.09% | 9.09% | 9.09% | 9.09% | 59.11% | 40.89% |
| Migrant Education | 3060 | 8285 | 291,933.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 66,396.91 | 0.00 | 26,539.00 | 26,539.00 | 26,539.00 | 26,539.00 | 172,552.91 | 119,380.09 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 20.16% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 20.16% | 79.84% |
| Migrant-Summer | 3061 | 8285 | 109,322.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,037.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,037.07 | 87,284.93 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 87.58% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 87.58% | 12.42% |
| USDA Equip Grant | 5821 | 8285 | 31,715.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,775.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,775.00 | 3,940.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| All Other Federal | 0000 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.00% | 16.01% | 0.00% | 23.82% | 0.00% | 0.00% | 0.00% | 25.00% | 0.00% | 25.00% | 89.82% | 10.18% |
| Title I Low Income | 3010 | 8290 | 771,711.71 | 0.00 | 0.00 | 0.00 | 123,529.00 | 0.00 | 183,788.00 | 0.00 | 0.00 | 0.00 | 192,928.00 | 0.00 | 192,928.00 | 693,173.00 | 78,538.71 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 25.00% | 0.00% | 25.00% | 50.00% | 50.00% |
| Carl Perkins | 3550 | 8290 | 16,887.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,222.00 | 0.00 | 4,222.00 | 8,444.00 | 8,443.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 26.07% | 0.00% | 0.00% | 25.00% | 0.00% | 25.00% | 76.07% | 23.93% |
| Title II, Part A | 4035 | 8290 | 127,200.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,162.00 | 0.00 | 0.00 | 31,800.00 | 0.00 | 31,800.00 | 96,762.00 | 30,438.89 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| Title II, Part A (Admin Tr) | 4036 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| Title II, Part D | 4045 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 25.00% | 0.00% | 25.00% | 50.00% | 50.00% |
| Title III, Immigrant | 4201 | 8290 | 15,120.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,780.00 | 0.00 | 3,780.00 | 7,560.00 | 7,560.32 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 25.00% | 0.00% | 0.00% | 25.00% | 75.00% |
| Title III, LEP | 4203 | 8290 | 101,688.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,422.00 | 0.00 | 0.00 | 25,422.00 | 76,266.31 |
| | | | | 89.00% | 0.00% | 0.00% | 10.99% | 0.00% | 0.00% | 35.64% | 3.68% | 0.00% | 0.00% | 0.00% | -39.31% | 100.00% | 0.00% |
| Medi-Cal LEA Billing | 5640 | 8290 | 3,706.00 | 3,298.28 | 0.00 | 0.00 | 407.30 | 0.00 | 0.00 | 1,320.98 | 136.40 | 0.00 | 0.00 | 0.00 | (1,456.96) | 3,706.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| Gear Up | 5819 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL FEDERAL 8100-8299** | | | **1,685,274.23** | **3,298.28** | **0.00** | **0.00** | **123,936.30** | **0.00** | **211,563.00** | **122,916.96** | **136.40** | **26,539.00** | **284,691.00** | **26,539.00** | **257,812.04** | **1,057,431.98** | **627,842.25** |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 21.50% | 26.17% | 0.00% | 0.00% | 5.00% | 13.43% | 0.00% | 0.00% | 66.10% | 33.90% |
| Mandated Costs | 0000 | 8550 | 291,246.00 | 0.00 | 0.00 | 0.00 | 0.00 | 62,609.00 | 76,212.00 | 0.00 | 0.00 | 14,562.30 | 39,127.95 | 0.00 | 0.00 | 192,511.25 | 98,734.75 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 36.99% | 0.00% | 0.00% | 0.00% | 25.00% | 0.00% | 25.00% | 86.99% | 13.01% |
| Unrestricted Lotto | 1100 | 8560 | 241,002.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 89,142.02 | 0.00 | 0.00 | 0.00 | 60,250.50 | 0.00 | 60,250.50 | 209,643.02 | 31,358.98 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.17% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.17% | 99.83% |
| Restricted Lottery | 6300 | 8560 | 83,630.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 140.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 140.90 | 83,489.10 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| All Other State | 0000 | 8590 | 5,852.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,852.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 65.00% | 0.00% | 25.00% | 0.00% | 0.00% | 0.00% | 10.00% | 100.00% | 0.00% |
| ASES - Finley | 6010 | 8590 | 169,552.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 110,209.23 | 0.00 | 42,388.16 | 0.00 | 0.00 | 0.00 | 16,954.61 | 169,552.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| Prop 39 Clean Energy | 6230 | 8590 | 117,083.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 117,083.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 117,083.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 100.00% | 0.00% |
| Career Tech Incentive | 6387 | 8590 | 424,591.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 424,591.00 | 424,591.00 | 0.00 |
| | | | | 0.00% | 0.00% | 72.93% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 27.07% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| Sp Ed Mental Health | 6512 | 8590 | 65,606.00 | 0.00 | 0.00 | 47,847.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,758.60 | 0.00 | 0.00 | 0.00 | 65,606.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 75.00% | 0.00% | 0.00% | 0.00% | 0.00% | 13.64% | 0.00% | 88.64% | 11.36% |
| Ag Incentive | 7010 | 8590 | 10,990.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,243.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,499.00 | 0.00 | 9,742.00 | 1,248.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| College Readiness BG | 7338 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 276.96% | 100.00% | 0.00% |
| STRS On-Behalf | 7690 | 8590 | 667,474.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 667,474.00 | 667,474.00 | 0.00 |
| **TOTAL OTHER STATE** | | **8500-** | **2,077,026.00** | **0.00** | **0.00** | **47,847.40** | **0.00** | **62,609.00** | **401,030.15** | **0.00** | **42,388.16** | **32,320.90** | **99,378.45** | **1,499.00** | **1,169,270.11** | **1,856,343.17** | **220,682.83** |

| | Res. | OBJ. | REVISED BUDGET | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | FISCAL YEAR TOTALS | ACCRUALS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RECEIPTS (CONT'D)** | | | | | | | | | | | | | | | | | |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 52.43% | 0.00% | 0.00% | 0.00% | 0.00% | 47.57% | 0.00% | 100.00% | 0.00% |
| Community RDA Funds | 9140 | 8625 | 130,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 68,161.48 | 0.00 | 0.00 | 0.00 | 0.00 | 61,838.52 | 0.00 | 130,000.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.00% | 37.91% | 0.00% | 0.00% | 41.34% | 0.00% | 0.00% | 20.75% | 0.00% | 0.00% | 100.00% | 0.00% |
| Interest | 0000 | 8660 | 25,000.00 | 0.00 | 0.00 | 0.00 | 9,476.93 | 0.00 | 0.00 | 10,334.72 | 0.00 | 0.00 | 5,188.35 | 0.00 | 0.00 | 25,000.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.98% | 10.06% | 8.85% | 8.42% | 0.00% | 7.62% | 20.00% | 0.00% | 9.00% | 10.00% | 74.94% | 25.06% |
| ASES - HMS | 6010 | 8677 | 149,712.00 | 0.00 | 0.00 | 1,470.43 | 15,060.62 | 13,253.27 | 12,611.92 | 0.00 | 11,415.24 | 29,942.40 | 0.00 | 13,474.08 | 14,971.00 | 112,198.96 | 37,513.04 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 25.00% | 0.00% | 0.00% | 25.00% | 75.00% |
| CCPT Grant | 9151 | 8677 | 53,316.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,329.07 | 0.00 | 0.00 | 13,329.07 | 39,987.20 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| Misc. Funds (Non RL) | 0000 | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | 12.77% | 5.85% | 6.86% | 12.71% | 11.80% | 10.75% | 51.90% | 8.35% | 0.00% | 0.00% | 0.00% | -20.99% | 100.00% | 0.00% |
| All Other Local Rev | 0000 | 8699 | 12,055.00 | 1,539.00 | 705.38 | 827.47 | 1,531.79 | 1,422.87 | 1,296.02 | 6,256.70 | 1,006.14 | 0.00 | 0.00 | 0.00 | (2,530.37) | 12,055.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| MAA Receipts | 0014 | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | 0.00% | 26.01% | 0.00% | 1.61% | 0.00% | 67.23% | 1.56% | 3.78% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| Transportation Receipts | 0131 | 8699 | 12,500.00 | 0.00 | 3,250.66 | 0.00 | 200.75 | 0.00 | 8,404.24 | 195.00 | 472.00 | 0.00 | 0.00 | 0.00 | (22.65) | 12,500.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| Maintenance Receipts | 8150 | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 19.58% | 13.05% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 32.63% | 67.37% |
| Other Local Grants | 9010 | 8699 | 15,324.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 10,324.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| Ag Donation Fund | 9010 | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| Microsoft Vouchers | 9155 | 8699 | 3,312.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,312.42 | 3,312.42 | 0.00 |
| | | | | 4.59% | 4.59% | 8.27% | 8.27% | 8.27% | 8.27% | 8.27% | 8.35% | 8.35% | 8.35% | 8.35% | 16.07% | 100.00% | 0.00% |
| Special Ed -State | 6500 | 8792 | 278,990.00 | 12,819.00 | 12,819.00 | 23,074.00 | 23,074.00 | 23,074.00 | 23,074.00 | 23,074.00 | 23,286.00 | 23,286.00 | 23,286.00 | 23,286.00 | 44,838.00 | 278,990.00 | 0.00 |
| **TOTAL OTHER LOCAL** | | **8600-** | **680,209.69** | **14,358.00** | **16,775.04** | **25,371.90** | **49,344.09** | **37,750.14** | **116,547.66** | **41,860.42** | **36,179.38** | **53,228.40** | **41,803.42** | **98,598.60** | **60,568.40** | **592,385.45** | **87,824.24** |
| **INTERFUND TRANSFERS 8910-8929** | | | **0.00** | **0.00%** **0.00** | **0.00%** **0.00** | **0.00%** **0.00** | **0.00%** **0.00** | **0.00%** **0.00** | **0.00%** **0.00** | **0.00%** **0.00** | **0.00%** **0.00** | **0.00%** **0.00** | **0.00%** **0.00** | **0.00%** **0.00** | **0.00%** **0.00** | **0.00** | **0.00** |
| **INTERFUND OR TRAN BORROWING 8910-8929** | | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **GRAND TOTAL RECEIPTS** | | | **20,176,734.92** | **573,107.28** | **572,218.04** | **1,563,935.30** | **1,524,933.28** | **1,100,161.14** | **3,569,341.61** | **1,164,579.38** | **1,067,729.68** | **1,559,373.80** | **2,291,861.98** | **1,091,865.60** | **3,161,278.51** | **19,240,385.60** | **936,349.32** |

| | OBJ. | REVISED BUDGET | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | FISCAL YEAR TOTALS | ACCRUALS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **DISBURSEMENTS** | | | | | | | | | | | | | | | | |
| | | | 1.26% | 8.20% | 8.58% | 8.90% | 8.97% | 8.69% | 8.67% | 9.07% | 9.04% | 9.04% | 9.04% | 9.04% | 98.47% | 1.53% |
| Certificated Salaries | 1000 | 8,853,965.00 | 111,142.28 | 725,663.36 | 759,301.32 | 788,208.79 | 793,982.31 | 769,810.12 | 767,204.04 | 802,850.19 | 800,000.00 | 800,000.00 | 800,000.00 | 800,000.00 | 8,718,162.41 | 135,802.59 |
| | | | 4.68% | 5.64% | 8.69% | 8.63% | 9.62% | 8.42% | 8.20% | 9.64% | 8.50% | 8.62% | 8.75% | 8.70% | 98.09% | 1.91% |
| Classified Salaries | 2000 | 2,757,119.00 | 128,994.83 | 155,560.78 | 239,649.10 | 237,944.49 | 265,178.86 | 232,101.17 | 226,061.08 | 265,849.14 | 234,318.38 | 237,557.51 | 241,284.64 | 240,000.00 | 2,704,499.98 | 52,619.02 |
| | | | 2.01% | 5.64% | 6.58% | 6.42% | 6.78% | 6.69% | 6.69% | 6.91% | 7.68% | 7.68% | 7.68% | 22.39% | 93.16% | 6.84% |
| Benefits | 3000 | 4,555,598.00 | 91,500.68 | 257,086.94 | 299,734.41 | 292,349.95 | 308,915.19 | 304,878.74 | 304,618.43 | 314,954.91 | 350,000.00 | 350,000.00 | 350,000.00 | 1,020,000.00 | 4,244,039.25 | 311,558.75 |
| | | | 3.04% | 10.21% | 8.09% | 22.59% | 9.59% | 6.64% | 3.85% | 6.69% | 2.95% | 2.93% | 3.97% | 7.49% | 88.04% | 11.96% |
| Supplies | 4000 | 1,334,450.75 | 40,557.03 | 136,192.09 | 107,896.88 | 301,423.66 | 128,021.17 | 88,555.87 | 51,395.87 | 89,290.31 | 39,426.25 | 39,090.85 | 53,015.53 | 100,000.00 | 1,174,865.51 | 159,585.24 |
| | | | 9.70% | 6.72% | 9.22% | 6.98% | 7.02% | 4.54% | 6.76% | 4.71% | 6.74% | 4.49% | 6.15% | 5.10% | 78.11% | 21.89% |
| Services/Other Operating | 5000 | 1,959,574.21 | 189,994.72 | 131,586.09 | 180,609.75 | 136,766.99 | 137,477.57 | 88,886.82 | 132,516.79 | 92,289.43 | 132,006.14 | 87,975.95 | 120,455.99 | 100,000.00 | 1,530,566.24 | 429,007.97 |
| **Subtotal for SACS Reporting Object Codes 4000-5999** | | 3,294,024.96 | 230,551.75 | 267,778.18 | 288,506.63 | 438,190.65 | 265,498.74 | 177,442.69 | 183,912.66 | 181,579.74 | 171,432.39 | 127,066.80 | 173,471.52 | 200,000.00 | 2,705,431.75 | 588,593.21 |
| | | | 0.00% | 0.00% | 0.96% | 0.00% | 3.51% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 4.47% | 95.53% |
| Capital Outlay | 6000 | 494,317.00 | 0.00 | 0.00 | 4,750.00 | 0.00 | 17,346.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,096.32 | 472,220.68 |
| | | | 5.00% | 5.00% | 9.00% | 9.00% | 9.00% | 9.00% | 9.00% | 8.46% | 8.46% | 8.46% | 8.46% | 11.15% | 100.00% | 0.00% |
| Transfers to ICOE | 7142 | 82,134.00 | 4,107.00 | 4,107.00 | 7,392.00 | 7,392.00 | 7,392.00 | 7,392.00 | 7,392.00 | 6,951.00 | 6,951.00 | 6,951.00 | 6,951.00 | 9,156.00 | 82,134.00 | 0.00 |
| | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| External Transfers | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| Interfund Costs | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | 99.98% | 2608.46% | -2608.46% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.02% | 100.00% | 0.00% |
| Debt Service - Interest | 7438 | 460.00 | 459.93 | 11,998.93 | (11,998.93) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.07 | 460.00 | 0.00 |
| | | | 100.00% | 755.22% | -755.22% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| Debt Service - Principal | 7439 | 11,917.00 | 11,917.03 | 90,000.00 | (90,000.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.03) | 11,917.00 | 0.00 |
| | | | 0.00% | 0.00% | 33.33% | 0.00% | 0.00% | 0.00% | 33.33% | 0.00% | 0.00% | 0.00% | 0.00% | 33.33% | 100.00% | 0.00% |
| Interfund Transfers Out | 7619 | 390,000.00 | 0.00 | 0.00 | 130,000.00 | 0.00 | 0.00 | 0.00 | 130,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 130,000.00 | 390,000.00 | 0.00 |
| **TOTAL DISBURSEMENTS** | | **20,439,534.96** | **578,673.50** | **1,512,195.19** | **1,627,334.53** | **1,764,085.88** | **1,658,313.42** | **1,491,624.72** | **1,619,188.21** | **1,572,184.98** | **1,562,701.77** | **1,521,575.31** | **1,571,707.16** | **2,399,156.04** | **18,878,740.71** | **1,560,794.25** |
| **NET INCOME** | | **(262,800.04)** | **(5,566.22)** | **(939,977.15)** | **(63,399.23)** | **(239,152.60)** | **(558,152.28)** | **2,077,716.89** | **(454,608.83)** | **(504,455.30)** | **(3,327.97)** | **770,286.67** | **(479,841.56)** | **762,122.47** | **361,644.89** | **(624,444.93)** |

| | OBJ. | REVISED BUDGET | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | FISCAL YEAR TOTAL | ACCRUALS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **ESTIMATES ONLY** | | | | | | | | | | | | | | | | |
| Cash On Hand July 1st | 9110 | 5,215,198.04 | PRIOR YEAR ACTIVITY | | | | | | | | | | | | | |
| | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| Revolving Cash | 9130 | 2,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 |
| | | | 2.15% | 0.03% | 71.02% | 18.93% | 0.00% | 4.90% | 1.18% | 7.98% | 0.00% | 0.00% | 0.00% | -6.19% | 100.00% | 0.00% |
| Accounts Receiveable | 92XX | 705,744.20 | 15,194.94 | 194.84 | 501,230.08 | 133,578.02 | 0.00 | 34,566.25 | 8,324.27 | 56,338.52 | 0.00 | 0.00 | 0.00 | (43,682.72) | 705,744.20 | 0.00 |
| | | | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 99.95% | 100.00% | 0.00% |
| Due From Other Funds | 9310 | 61,246.28 | 0.00 | 28.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 61,218.28 | 61,246.28 | 0.00 |
| | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| Prepaid Expenditures | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | 90.10% | 9.90% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| Accounts Payable | 95XX | (296,041.92) | (266,748.27) | (29,293.65) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (296,041.92) | 0.00 |
| | | | 45.60% | 26.94% | 5.43% | 1.31% | 9.23% | -6.94% | 7.89% | -2.11% | 1.64% | 1.64% | 1.64% | 7.72% | 100.00% | 0.00% |
| Health/Welfare Holding | 9524 | (238,851.14) | (108,909.04) | (64,341.04) | (12,963.47) | (3,118.89) | (22,052.82) | 16,578.48 | (18,853.98) | 5,028.66 | (3,924.00) | (3,924.00) | (3,924.00) | (18,447.04) | (238,851.14) | 0.00 |
| | | | 1856900000.00% | -6629200000.00% | 4982200000.00% | 5103400000.00% | -19814900000.00% | 4978300000.00% | -21518800000.00% | -311300000.00% | 5000000000.00% | 5000000000.00% | -20000000000.00% | 41353400000.00% | 0.00% | 100.00% |
| Unemployment Holding | 9525 | 0.00 | 185.69 | (662.92) | 498.22 | 510.34 | (1,981.49) | 497.83 | (2,151.88) | (31.13) | 500.00 | 500.00 | (2,000.00) | 4,135.34 | 0.00 | 0.00 |
| | | | 57004500000000.00% | ################ | ################ | ################ | ################ | ################ | ################ | ################ | ################ | ################ | ################ | ################ | 0.00% | 100.00% |
| Workers' Comp Holding | 9526 | 0.00 | 5,700.45 | 13,142.42 | 15,246.77 | (18,405.68) | 16,165.11 | 15,260.85 | (31,874.46) | 16,318.68 | (20,000.00) | 10,000.00 | 10,000.00 | (31,554.14) | 0.00 | 0.00 |
| | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| OPEB Retiree Benefits | 9530 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 100.00% | 0.00% |
| Deferred Revenue | 9650 | (424,591.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (424,591.00) | (424,591.00) | 0.00 |
| | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 100.00% | 0.00% |
| Other Restatements | 9795 | (0.01) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.01) | (0.01) | 0.00 |
| **TOTAL PRIOR YEAR** | | **(189,993.59)** | **(354,576.23)** | **(80,932.35)** | **504,011.60** | **112,563.79** | **(7,869.20)** | **66,903.41** | **(44,556.05)** | **77,654.73** | **(23,424.00)** | **6,576.00** | **4,076.00** | **(452,921.29)** | **(192,493.59)** | **2,500.00** |
| **ENDING CASH** | | | **4,855,055.59** | **3,834,146.09** | **4,274,758.46** | **4,148,169.65** | **3,582,148.17** | **5,726,768.47** | **5,227,603.59** | **4,800,803.02** | **4,774,051.05** | **5,550,913.72** | **5,075,148.16** | **5,384,349.34** | | |

| | |
|---|---|
| Beginning Fund Balance July 1st | 5,025,204.45 |
| Change in Fund Balance | (262,800.04) |
| Unaudited Fund Balance June 30th | 4,762,404.41 |

| | |
|---|---|
| **Estimated Cash @ 6/30/2018** | 5,384,349.34 |
| **Estimated Accounts Receivable @ 6/30/2018** | 936,349.32 |
| **Estimated Accounts Payable @ 6/30/2018** | (1,560,794.25) |
| **Estimated Other Assets/Stores @ 6/30/2018** | 0.00 |
| **Revolving Cash @ 6/30/2018** | 2,500.00 |
| **Estimated Ending Fund Balance @ 6/30/2018** | 4,762,404.41 |

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 first interim projections.

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

### 1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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 | First Interim Projected Year Totals (Form 01CSI, Item 1A) | Second Interim Projected Year Totals (Form AI, Lines A4 and C4) | Percent Change | Status |
|---|---|---|---|---|
| Current Year (2017-18) | | | | |
| District Regular | 1,551.97 | 1,551.97 | | |
| Charter School | 0.00 | 0.00 | | |
| **Total ADA** | **1,551.97** | **1,551.97** | **0.0%** | **Met** |
| 1st Subsequent Year (2018-19) | | | | |
| District Regular | 1,520.00 | 1,518.12 | | |
| Charter School | | 0.00 | | |
| **Total ADA** | **1,520.00** | **1,518.12** | **-0.1%** | **Met** |
| 2nd Subsequent Year (2019-20) | | | | |
| District Regular | 1,520.00 | 1,518.12 | | |
| Charter School | | 0.00 | | |
| **Total ADA** | **1,520.00** | **1,518.12** | **-0.1%** | **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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

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

District-wide

## 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 first interim projections.

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

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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.

| | Enrollment | | | |
|---|---|---|---|---|
| | First Interim | Second Interim | | |
| Fiscal Year | (Form 01CSI, Item 2A) | CBEDS/Projected | Percent Change | Status |
| Current Year (2017-18) | | | | |
| District Regular | 1,564 | 1,554 | | |
| Charter School | | 0 | | |
| **Total Enrollment** | **1,564** | **1,554** | **-0.6%** | **Met** |
| 1st Subsequent Year (2018-19) | | | | |
| District Regular | 1,564 | 1,554 | | |
| Charter School | | 0 | | |
| **Total Enrollment** | **1,564** | **1,554** | **-0.6%** | **Met** |
| 2nd Subsequent Year (2019-20) | | | | |
| District Regular | 1,564 | 1,554 | | |
| Charter School | | 0 | | |
| **Total Enrollment** | **1,564** | **1,554** | **-0.6%** | **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 first interim projections 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. First Interim 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 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2014-15) | | | |
| District Regular | 1,545 | 1,597 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **1,545** | **1,597** | **96.7%** |
| Second Prior Year (2015-16) | | | |
| District Regular | 1,542 | 1,585 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **1,542** | **1,585** | **97.3%** |
| First Prior Year (2016-17) | | | |
| District Regular | 1,552 | 1,598 | |
| Charter School | 0 | | |
| **Total ADA/Enrollment** | **1,552** | **1,598** | **97.1%** |
| | | 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 (2017-18) | | | | |
| District Regular | 1,510 | 1,554 | | |
| Charter School | 0 | 0 | | |
| **Total ADA/Enrollment** | **1,510** | **1,554** | **97.2%** | **Met** |
| 1st Subsequent Year (2018-19) | | | | |
| District Regular | 1,510 | 1,554 | | |
| Charter School | 0 | 0 | | |
| **Total ADA/Enrollment** | **1,510** | **1,554** | **97.2%** | **Met** |
| 2nd Subsequent Year (2019-20) | | | | |
| District Regular | 1,510 | 1,554 | | |
| Charter School | 0 | 0 | | |
| **Total ADA/Enrollment** | **1,510** | **1,554** | **97.2%** | **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 first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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) First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | Percent Change | Status |
|---|---|---|---|---|
| Current Year (2017-18) | 15,706,543.00 | 15,734,351.00 | 0.2% | Met |
| 1st Subsequent Year (2018-19) | 15,809,150.00 | 16,372,731.00 | 3.6% | Not Met |
| 2nd Subsequent Year (2019-20) | 16,239,071.00 | 16,858,122.00 | 3.8% | Not Met |

### 4B. Comparison of District LCFF Revenue to the Standard

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

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

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

In the 1st and 2nd Subsequent years, the projected LCFF revenue changed due to the LCFF calculators not yet being fully funded in the first interim calculations.

## 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 (2014-15) | 10,425,574.78 | 12,142,844.50 | 85.9% |
| Second Prior Year (2015-16) | 11,535,750.17 | 13,125,358.94 | 87.9% |
| First Prior Year (2016-17) | 12,789,747.83 | 14,430,338.66 | 88.6% |
| | | Historical Average Ratio: | 87.5% |

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 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):** | **84.5% to 90.5%** | **84.5% to 90.5%** | **84.5% to 90.5%** |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) 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 (2017-18) | 12,840,126.00 | 14,814,867.50 | 86.7% | Met |
| 1st Subsequent Year (2018-19) | 13,212,598.00 | 15,267,044.00 | 86.5% | Met |
| 2nd Subsequent Year (2019-20) | 13,364,866.00 | 15,494,602.00 | 86.3% | Met |

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

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

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

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

## 6. CRITERION: Other Revenues and Expenditures

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

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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 | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second 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 (2017-18) | 1,669,162.23 | 1,685,274.23 | 1.0% | No |
| 1st Subsequent Year (2018-19) | 1,516,576.00 | 1,526,834.00 | 0.7% | No |
| 2nd Subsequent Year (2019-20) | 1,516,576.00 | 1,526,834.00 | 0.7% | No |

**Explanation:** (required if Yes)

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

| | | | | |
|---|---|---|---|---|
| Current Year (2017-18) | 2,061,921.00 | 2,077,026.00 | 0.7% | No |
| 1st Subsequent Year (2018-19) | 1,286,327.00 | 1,826,137.00 | 42.0% | Yes |
| 2nd Subsequent Year (2019-20) | 1,286,327.00 | 1,466,300.00 | 14.0% | Yes |

**Explanation:** (required if Yes)
Calcualtions for 1st and 2nd Subsequent years show an increase due to the inclusion of the STRS on-behalf payments.

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

| | | | | |
|---|---|---|---|---|
| Current Year (2017-18) | 669,576.69 | 680,209.69 | 1.6% | No |
| 1st Subsequent Year (2018-19) | 601,002.00 | 601,002.00 | 0.0% | No |
| 2nd Subsequent Year (2019-20) | 601,002.00 | 601,002.00 | 0.0% | No |

**Explanation:** (required if Yes)

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

| | | | | |
|---|---|---|---|---|
| Current Year (2017-18) | 1,213,588.38 | 1,334,450.75 | 10.0% | Yes |
| 1st Subsequent Year (2018-19) | 995,744.00 | 1,068,593.52 | 7.3% | Yes |
| 2nd Subsequent Year (2019-20) | 1,010,013.00 | 1,079,456.52 | 6.9% | Yes |

**Explanation:** (required if Yes)
The large increase in the current year is due to the onclusion of carryover and deffered funds into the Restricted side of the budget. In the out years, the School District has choosen to update budget projections based on the recommentations of theSSC to utilize the CPI projection.

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

| | | | | |
|---|---|---|---|---|
| Current Year (2017-18) | 1,937,561.08 | 1,959,574.21 | 1.1% | No |
| 1st Subsequent Year (2018-19) | 1,840,978.00 | 1,848,387.28 | 0.4% | No |
| 2nd Subsequent Year (2019-20) | 1,871,328.00 | 1,876,996.28 | 0.3% | No |

**Explanation:** (required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|---|---|---|---|
| **Total Federal, Other State, and Other Local Revenue (Section 6A)** | | | | |
| Current Year (2017-18) | 4,400,659.92 | 4,442,509.92 | 1.0% | Met |
| 1st Subsequent Year (2018-19) | 3,403,905.00 | 3,953,973.00 | 16.2% | Not Met |
| 2nd Subsequent Year (2019-20) | 3,403,905.00 | 3,594,136.00 | 5.6% | Not Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)** | | | | |
| Current Year (2017-18) | 3,151,149.46 | 3,294,024.96 | 4.5% | Met |
| 1st Subsequent Year (2018-19) | 2,836,722.00 | 2,916,980.80 | 2.8% | Met |
| 2nd Subsequent Year (2019-20) | 2,881,341.00 | 2,956,452.80 | 2.6% | 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 first interim projections 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)

Calcualtions for 1st and 2nd Subsequent years show an increase due to the inclusion of the STRS on-behalf payments.

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

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

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

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

## 7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

**NOTE:** AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount 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 First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

| | | Required Minimum Contribution | Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|---|---|---|---|---|
| 1. | OMMA/RMA Contribution | 502,310.33 | 588,512.00 | Met |
| 2. | First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 586,833.00 | |

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

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

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

## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[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 Reserve for Economic Uncertainties and the 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 (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 23.3% | 25.3% | 25.2% |
| **District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):** | **7.8%** | **8.4%** | **8.4%** |

### 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 (2017-18) | (37,405.50) | 15,074,867.50 | 0.2% | Met |
| 1st Subsequent Year (2018-19) | 302,655.00 | 15,527,044.00 | N/A | Met |
| 2nd Subsequent Year (2019-20) | 69,570.00 | 15,754,602.00 | 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 MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

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

## 9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2) | Status |
|---|---|---|
| Current Year (2017-18) | 4,762,404.42 | Met |
| 1st Subsequent Year (2018-19) | 5,065,059.42 | Met |
| 2nd Subsequent Year (2019-20) | 5,134,629.42 | 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 (2017-18) | 4,595,121.92 | 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 $66,000 (greater of) | 0 | to | 300 |
| 4% or $66,000 (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 Reserve for Economic Uncertainties and the 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 (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 1,510 | 1,510 | 1,510 |
| **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 (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 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 (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|---|
| 1. | Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11) | 20,439,534.96 | 20,024,049.00 | 20,382,688.00 |
| 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) | 20,439,534.96 | 20,024,049.00 | 20,382,688.00 |
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 613,186.05 | 600,721.47 | 611,480.64 |
| 6. | Reserve Standard - by Amount ($66,000 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)** | **613,186.05** | **600,721.47** | **611,480.64** |

## 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 (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 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) | 4,759,904.42 | 5,062,559.42 | 0.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | 5,132,129.42 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 4,759,904.42 | 5,062,559.42 | 5,132,129.42 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 23.29% | 25.28% | 25.18% |
| **District's Reserve Standard (Section 10B, Line 7):** | **613,186.05** | **600,721.47** | **611,480.64** |
| 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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second 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 Second 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 | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|---|---|---|
| 1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | | |
| Current Year (2017-18) | (1,282,316.00) | (1,284,418.00) | 0.2% | 2,102.00 | Met |
| 1st Subsequent Year (2018-19) | (1,330,068.00) | (1,328,642.00) | -0.1% | (1,426.00) | Met |
| 2nd Subsequent Year (2019-20) | (1,379,120.00) | (1,374,151.00) | -0.4% | (4,969.00) | Met |
| 1b. **Transfers In, General Fund *** | | | | | |
| Current Year (2017-18) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2018-19) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2019-20) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. **Transfers Out, General Fund *** | | | | | |
| Current Year (2017-18) | 390,000.00 | 390,000.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2018-19) | 390,000.00 | 390,000.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2019-20) | 390,000.00 | 390,000.00 | 0.0% | 0.00 | Met |

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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 first interim projections 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 first interim projections 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 first interim projections 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 First Interim data exist (Form 01CSI, 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 First Interim 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) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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) | Debt Service (Expenditures) | Principal Balance as of July 1, 2017 |
|---|---|---|---|---|
| Capital Leases | 4 | | GF UR Funds | 216,751 |
| Certificates of Participation | 11 | | GF UR and Restricted Funds, Capital Facilities Funds | 4,793,013 |
| General Obligation Bonds | 31 | | Bond Redemption Funds | 7,896,399 |
| Supp Early Retirement Program | 2 | | GF UR Funds | 37,990 |
| State School Building Loans | | | | |
| Compensated Absences | 1 | | GF, Ad Ed, and Cafeteria Funds | 4,335 |
| Other Long-term Commitments (do not include OPEB): | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 12,948,488 |

| Type of Commitment (continued) | Prior Year (2016-17) Annual Payment (P & I) | Current Year (2017-18) Annual Payment (P & I) | 1st Subsequent Year (2018-19) Annual Payment (P & I) | 2nd Subsequent Year (2019-20) Annual Payment (P & I) |
|---|---|---|---|---|
| Capital Leases | 18,409 | 18,409 | 2,315 | 2,315 |
| Certificates of Participation | 323,544 | 407,630 | 405,998 | 398,698 |
| General Obligation Bonds | 402,503 | 428,838 | 448,988 | 458,151 |
| Supp Early Retirement Program | 49,481 | 18,995 | 18,995 | 0 |
| State School Building Loans | | | | |
| Compensated Absences | 84,550 | 84,550 | 84,550 | 84,550 |
| Other Long-term Commitments (continued): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 878,487 | 958,422 | 960,846 | 943,714 |
| **Has total annual payment increased over prior year (2016-17)?** | | **Yes** | **Yes** | **Yes** |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase is due to the COPs only required partial payments in 2016-17. As well as the GO bond repayments schedule includes escalating payments in one of the refunding bonds.

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

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

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

No

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

**Explanation:**
(Required if Yes)

## S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities? No

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

2. OPEB Liabilities

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|---|
| a. OPEB actuarial accrued liability (AAL) | 890,427.00 | 890,427.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 890,427.00 | 890,427.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? | Actuarial | Actuarial |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation. | Jul 01, 2014 | Jul 01, 2014 |

3. OPEB Contributions

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|---|
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method | | |
| Current Year (2017-18) | 77,633.00 | 77,633.00 |
| 1st Subsequent Year (2018-19) | 77,633.00 | 77,633.00 |
| 2nd Subsequent Year (2019-20) | 77,633.00 | 77,633.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) | | |
| Current Year (2017-18) | 132,311.00 | 134,629.00 |
| 1st Subsequent Year (2018-19) | 132,311.00 | 134,629.00 |
| 2nd Subsequent Year (2019-20) | 132,311.00 | 134,629.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2017-18) | 132,311.00 | 134,629.00 |
| 1st Subsequent Year (2018-19) | 132,311.00 | 134,629.00 |
| 2nd Subsequent Year (2019-20) | 132,311.00 | 134,629.00 |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2017-18) | 11 | 11 |
| 1st Subsequent Year (2018-19) | 11 | 11 |
| 2nd Subsequent Year (2019-20) | 11 | 11 |

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

   n/a

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

   n/a

2. Self-Insurance Liabilities

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|---|---|
| a. Accrued liability for self-insurance programs | | |
| b. Unfunded liability for self-insurance programs | | |

3. Self-Insurance Contributions

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|---|---|
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2017-18) | | |
| 1st Subsequent Year (2018-19) | | |
| 2nd Subsequent Year (2019-20) | | |
| b. Amount contributed (funded) for self-insurance programs | | |
| Current Year (2017-18) | | |
| 1st Subsequent Year (2018-19) | | |
| 2nd Subsequent Year (2019-20) | | |

4. Comments:

## S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections? No

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) (2016-17) | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|---|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 96.0 | 96.0 | 89.5 | 89.5 |

1a. Have any salary and benefit negotiations been settled since first interim projections? No

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 First Interim Projections

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 (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 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 | 86,670 | |

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

| **Certificated (Non-management) Health and Welfare (H&W) Benefits** | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 930,365 | 910,476 | 955,999 |
| 3. Percent of H&W cost paid by employer | 80.0% | 80.0% | 80.0% |
| 4. Percent projected change in H&W cost over prior year | 5.0% | 5.0% | 5.0% |

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

| | | | |
|---|---|---|---|
| Are any new costs negotiated since first interim projections for prior year settlements included in the interim? | No | | |
| If Yes, amount of new costs included in the interim and MYPs | | | |

If Yes, explain the nature of the new costs:

| **Certificated (Non-management) Step and Column Adjustments** | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 1. Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 110,774 | 105,079 | 106,655 |
| 3. Percent change in step & column over prior year | 1.5% | 1.5% | 1.5% |

| **Certificated (Non-management) Attrition (layoffs and retirements)** | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 1. Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | Yes | Yes | Yes |

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since first interim projections 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 first interim projections? No

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) (2016-17) | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|---|
| Number of classified (non-management) FTE positions | 86.0 | 86.0 | 82.0 | 82.0 |

1a. Have any salary and benefit negotiations been settled since first interim projections? No

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? Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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 (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 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 24,274

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

| Classified (Non-management) Health and Welfare (H&W) Benefits | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 365,398 | 382,618 | 401,749 |
| 3. Percent of H&W cost paid by employer | 90.0% | 90.0% | 90.0% |
| 4. Percent projected change in H&W cost over prior year | 5.0% | 5.0% | 5.0% |

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

| | | | |
|---|---|---|---|
| Are any new costs negotiated since first interim for prior year settlements included in the interim? | No | | |
| If Yes, amount of new costs included in the interim and MYPs | | | |

If Yes, explain the nature of the new costs:

| Classified (Non-management) Step and Column Adjustments | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 1. Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 21,005 | 20,245 | 20,444 |
| 3. Percent change in step & column over prior year | 1.0% | 1.0% | 1.0% |

| Classified (Non-management) Attrition (layoffs and retirements) | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 1. Are savings from attrition included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | Yes | Yes | Yes |

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since first interim 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 first interim projections? No

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

| | Prior Year (2nd Interim) (2016-17) | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 18.0 | 17.0 | 17.0 | 17.0 |

1a. Have any salary and benefit negotiations been settled since first interim projections? No

If Yes, complete question 2.
If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

| 2. Salary settlement: | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | Yes | Yes | Yes |
| 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: 17,333

| 4. Amount included for any tentative salary schedule increases | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| | 0 | 0 | 0 |

| **Management/Supervisor/Confidential Health and Welfare (H&W) Benefits** | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | | | |
| 3. Percent of H&W cost paid by employer | 80.0% | 80.0% | 80.0% |
| 4. Percent projected change in H&W cost over prior year | 5.0% | 5.0% | 5.0% |

| **Management/Supervisor/Confidential Step and Column Adjustments** | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 13,997 | 14,137 | 14,419 |
| 3. Percent change in step and column over prior year | 1.0% | 1.0% | 1.0% |

| **Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)** | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---|---|---|
| 1. Are costs of other benefits included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of other benefits | 6,300 | 6,300 | 6,300 |
| 3. Percent change in cost of other benefits over prior year | 0.0% | 0.0% | 0.0% |

## 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 func 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? | Yes |
| **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 Second Interim Criteria and Standards Review

| 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 | | | | | 0.00 | 390,000.00 | | |
| 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 | 0.00 | | |
| 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 | | | | | 390,000.00 | 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 | 390,000.00 | 390,000.00 | | |

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**Second Interim**
**2017-18 Projected Totals**
**Technical Review Checks**

**Holtville Unified** **Imperial 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

**CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)** **EXCEPTION**

Checks Completed.