

HILLSBOROUGH CITY SCHOOL DISTRICT

2018-19 First Interim Budget

Board of Trustees
Lynne Esselstein, President

Don Geddis, Vice President
Greg Dannis, Clerk

Margi Power, Member
Gilbert Wai, Member

Louann Carlomagno
Superintendent

Joyce Shen
Chief Business Official


Schools

North
545 Eucalyptus
Hillsborough, CA
Heidi Felt, Principal

South
303 El Cerrito
Hillsborough, CA
Lina Butte, Principal

West
376 Barbara Way
Hillsborough, CA
Heather Burns, Principal

Crocker
2600 Ralston
Hillsborough, CA
Jamie Adams, Principal



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: *Harlemagne*
District Superintendent or Designee

Date: *December 13, 2018*

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

To the County Superintendent of Schools:

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

Meeting Date: *December 12, 2018*

Signed: *David J. Smith*
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Joyce Shen

Telephone: 650-548-4203

Title: Chief Business Official

E-mail: jshen@hcsd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits	G	G	G	G
211	Building Fund				
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

EXECUTIVE SUMMARY

Districts are required, twice each fiscal year, to present Interim Financial Reports to the Board of Trustees so the Board may certify the District will be able to meet its financial obligations for the remainder of the fiscal year.

The following reports are provided to assist in making this positive certification: 2018-19 First Interim Report of General Fund Summary with Actuals as of October 31, 2018; summary of changes made since adoption budget on June 20, 2018, multiyear projections for fiscal years 2019-20 and 2020-21, and Cash Flow projections.

Revenue increase includes property taxes valuation, state one-time revenue, Special Education MOU income, and Student Council and Parent Group revenues. Expenditure increase includes step and column increase for all employees, STRS and PERS employer costs, and HTA, CSEA, and management settlements. The conservativeness in the adoption budget was able to absorb some of the settlement costs for 2018-19 fiscal year.

For two subsequent years, this interim report assumes 5.53% property tax for 2019-20 and 3.86% for 2020-21.

Property taxes and EPA revenues increased by \$58,290.61, based on San Mateo County's P-1 Estimated Property Taxes report. The one-time money funding was decreased by \$215,651, when the governor reduced from \$344 per ADA at May Revise to \$184 per ADA in the final budget. For the past two years, the District's Mental Health entitlement has been exhausted at San Mateo SELPA for the mental health services the District students received from SELPA and no funds were available for further reimbursement claims the District filed, so this budget item is removed at 1st Interim.

Local revenues increased by \$182,214.48, mostly because effective this year, the District is processing some instructional program funds that used to reside in site Student Council accounts, such as field trip funds, in the Business Office and within the District's financial system. The sites have complete control over these programs and its active uses also contribute to the \$272,630 increase on services on the Expenditures side of this Budget Report.

Certificated Salary increased by \$28,085.46; Classified Salary increased by \$237,213.62, due to the hiring of the new Behavior Manager and Informational Technology Manager. Employer Benefits were projected to decrease by \$231,944, based on prior year's actuals. The Capital Outlay increase of \$121,255.20 reflects the HVAC project at South School and District Office that were completed in the summer of 2018 out of Prop 39 funds.

The First Interim reduced Special Ed related services budget by \$225,862, also to cover the new hired in-house Behavior Manager expenditures. Ed Services budget increased by \$15,854.06 for lexia, newslea, and other professional trainings. Human Resources went up by \$7,436.56 due to increased OPEB study cost and AESOP platform upgrade. The services expenditures for Field Trips of \$272,630 are completely absorbed by the Field Trip funds now processed at the District level.

The District is projected to end the year with a surplus of \$92,258 in the General Fund.

The District has an increasing population of students who are eligible for Free and Reduced lunch program, with 51 unduplicated students count in 2018-19. First interim budget increased the Cafeteria Fund expenditure to pay for the free and reduced priced lunches provided to such eligible students. Since the District does not participate in the National School Lunch Program, it will subsidize the Cafeteria Fund in the near future. The First Interim also increased \$60,000 in Expenditure for Fund 25, to cover the Wi-Fi upgrade at Crocker middle School.

HILLSBOROUGH CITY SCHOOL DISTRICT
General Fund 2018-19 1st Interim Budget Multi-Year Projections

	17-18 Unaudited Actuals			18-19 1st Interim Budget			19-20 Projected Budget			20-21 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income												
Property Taxes/EPA/LCFF	19,607,196.60	662,847.96	20,270,044.56	20,584,849.93	685,590.11	21,270,440.04	21,637,074.65	685,590.11	22,322,664.76	22,412,155.00	685,590.11	23,097,745.11
Federal Revenue		269,788.08	269,788.08		263,816.65	263,816.65		263,816.65	263,816.65		263,816.65	263,816.65
State Revenue	486,043.01	1,386,255.65	1,872,298.66	503,978.00	1,248,546.50	1,752,524.50	253,853.00	1,280,965.50	1,534,818.50	253,853.00	1,280,965.50	1,534,818.50
Local Revenue	4,147,629.69	2,374,050.60	6,521,680.29	3,966,256.33	2,674,072.48	6,640,328.81	3,857,310.67	2,380,229.00	6,237,539.67	3,657,310.67	2,380,229.00	6,037,539.67
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	24,240,869.30	4,692,942.29	28,933,811.59	25,055,084.26	4,872,025.74	29,927,110.00	25,748,238.32	4,610,601.26	30,358,839.58	26,323,318.67	4,610,601.26	30,933,919.93
Expenses												
Certificated	10,375,789.90	3,799,154.65	14,174,944.55	10,735,211.89	3,833,872.08	14,569,083.97	11,030,890.00	4,003,948.00	15,034,838.00	11,352,192.00	4,072,400.00	15,424,592.00
Classified	1,889,417.27	1,485,616.41	3,375,033.68	2,004,625.24	1,670,132.42	3,674,757.66	2,031,396.00	1,678,091.00	3,709,487.00	2,070,938.00	1,686,498.00	3,757,436.00
Benefits	3,263,967.42	2,642,916.16	5,906,883.58	3,539,325.06	2,735,986.67	6,275,311.73	4,015,544.00	2,957,849.00	6,973,393.00	4,297,588.00	3,021,274.00	7,318,862.00
Books & Supplies	889,206.84	151,872.23	1,041,079.07	1,198,454.57	217,245.92	1,415,700.49	877,182.20	153,858.50	1,031,040.70	1,027,182.20	155,358.50	1,182,540.70
Services	1,850,222.13	1,355,359.93	3,205,582.06	1,893,712.04	1,650,113.88	3,543,825.92	1,850,466.04	1,623,393.58	3,473,859.62	1,850,466.04	1,625,850.58	3,476,316.62
Capital Outlay	59,189.58	112,530.73	171,720.31		161,255.20	161,255.20		382,000.00	382,000.00		342,000.00	342,000.00
Other Outgo	69,834.66	87,625.16	157,459.82	96,547.30	98,370.00	194,917.30	96,547.30	98,370.00	194,917.30	96,547.30	98,370.00	194,917.30
Other Uses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	18,397,627.80	9,635,075.27	28,032,703.07	19,467,876.10	10,366,976.17	29,834,852.27	19,902,025.54	10,897,510.08	30,799,535.62	20,694,913.54	11,001,751.08	31,696,664.62
Income less Expenses	5,843,241.50	(4,942,132.98)	901,108.52	5,587,208.16	(5,494,950.43)	92,257.73	5,846,212.78	(6,286,908.82)	(440,696.04)	5,628,405.13	(6,391,149.82)	(762,744.69)
Interfund Transfers												
Transfers from Fund 40	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00
Transfers to Fund 20	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)
Contributions to Restricted	(4,818,683.05)	4,818,683.05	-	(5,332,402.83)	5,332,402.83	-	(6,286,908.82)	6,286,908.82	-	(6,391,149.82)	6,391,149.82	-
Total Transfers	(4,773,683.05)	4,818,683.05	45,000.00	(5,287,402.83)	5,332,402.83	45,000.00	(6,241,908.82)	6,286,908.82	45,000.00	(6,346,149.82)	6,391,149.82	45,000.00
End Bal GAIN/(LOSS)	1,069,558.45	(123,449.93)	946,108.52	299,805.33	(162,547.60)	137,257.73	(395,696.04)	-	(395,696.04)	(717,744.69)	-	(717,744.69)
Fund Balance												
Beginning Balance	4,086,486.16	285,997.53	4,372,483.69	5,156,044.61	162,547.60	5,318,592.21	5,455,849.94	0.00	5,455,849.94	5,060,153.90	0.00	5,060,153.90
Revolving Cash	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00
Prepaid Expenses	80,893.24		80,893.24	80,893.24		80,893.24	80,893.24		80,893.24	80,893.24		80,893.24
Restricted Balances		162,547.60	162,547.60									
Sick Banks/Vacation Accruals	224,196.31		224,196.31	224,196.31		224,196.31	224,196.31		224,196.31	224,196.31		224,196.31
6% Reserve for Economic Uncertainty	1,684,062.18		1,684,062.18	1,792,191.14		1,792,191.14	1,850,072.14		1,850,072.14	1,903,899.88		1,903,899.88
Unappropriated Ending Balance	3,161,892.88		3,161,892.88	3,353,569.25		3,353,569.25	2,899,992.21		2,899,992.21	2,128,419.78		2,128,419.78
Ending Balance	5,156,044.61	162,547.60	5,318,592.21	5,455,849.94	0.00	5,455,849.94	5,060,153.90	0.00	5,060,153.90	4,342,409.21	0.00	4,342,409.21

**Hillsborough City School District
2018-19 1st Interim All Funds Budget at a Glance**

Description	General Fund 01	Special Revenue Cafeteria Fund 13	Special Reserve Non-Capital Fund 17	Special Reserve (OPEB) Fund 20 (OPEB)	Capital Facilities Fund 25	Special Reserve Capital Fund 40	Total
Beginning Fund Balances	5,318,592.21	13,973.29	552,737.95	1,157,414.92	231,200.26	108,548.10	7,382,466.73
<u>Sources of Funds</u>							
Revenues	29,927,110.00	3,400.00	6,000.00	11,500.00	71,413.82	101,500.00	30,120,923.82
Transfers In	80,000.00			35,000.00			115,000.00
Other Sources							-
Total Sources of Funds	30,007,110.00	3,400.00	6,000.00	46,500.00	71,413.82	101,500.00	30,235,923.82
<u>Uses of Funds</u>							
Expenditures	29,834,852.27	14,012.28			67,126.00	9,432.40	29,925,422.95
Transfers Out	35,000.00					80,000.00	115,000.00
Other Uses							-
Total Uses of Funds	29,869,852.27	14,012.28	-	-	67,126.00	89,432.40	30,040,422.95
Net Sources (Uses) of Funds	137,257.73	(10,612.28)	6,000.00	46,500.00	4,287.82	12,067.60	195,500.87
Ending Fund Balance	5,455,849.94	3,361.01	558,737.95	1,203,914.92	235,488.08	120,615.70	7,577,967.60
<u>Components of Ending Fund Balances:</u>							
Revolving Cash	5,000.00						5,000.00
Prepaid Expenses	80,893.24						80,893.24
Restricted Balance	162,547.60						162,547.60
Sick Banks/Vacation Accruals	224,196.31						224,196.31
Other Committed/Assigned		3,361.01	558,737.95	1,203,914.92	235,488.08	120,615.70	2,122,117.66
6% Reserve for Economic Uncertainty	1,792,191.14						1,792,191.14
Unappropriated Ending Balance	3,191,021.65						3,191,021.65
Ending Balance	5,455,849.94	3,361.01	558,737.95	1,203,914.92	235,488.08	120,615.70	7,577,967.60

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	20,512,515.32	20,512,515.32	1,124,304.47	20,584,849.93	72,334.61	0.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	719,629.00	719,629.00	35,728.60	503,978.00	(215,651.00)	-30.0%
4) Other Local Revenue		8600-8799	4,077,885.33	4,077,885.33	1,363,244.82	3,966,256.33	(111,629.00)	-2.7%
5) TOTAL, REVENUES			25,310,029.65	25,310,029.65	2,523,277.89	25,055,084.26		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,694,245.00	10,694,245.00	2,351,027.34	10,735,211.89	(40,966.89)	-0.4%
2) Classified Salaries		2000-2999	1,884,086.00	1,884,086.00	561,536.66	2,004,625.24	(120,539.24)	-6.4%
3) Employee Benefits		3000-3999	3,667,668.06	3,667,668.06	872,246.26	3,539,325.06	128,343.00	3.5%
4) Books and Supplies		4000-4999	1,117,272.54	1,117,272.54	254,553.92	1,198,454.57	(81,182.03)	-7.3%
5) Services and Other Operating Expenditures		5000-5999	1,855,152.04	1,855,152.04	712,294.78	1,893,712.04	(38,560.00)	-2.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	61,413.00	61,413.00	31,055.99	96,547.30	(35,134.30)	-57.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,279,836.64	19,279,836.64	4,782,714.95	19,467,876.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,030,193.01	6,030,193.01	(2,259,437.06)	5,587,208.16		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
b) Transfers Out		7600-7629	35,000.00	35,000.00	0.00	35,000.00	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	(5,540,666.02)	(5,540,666.02)	0.00	(5,332,402.83)	208,263.19	-3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,495,666.02)	(5,495,666.02)	0.00	(5,287,402.83)		

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)			534,526.99	534,526.99	(2,259,437.06)	299,805.33		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,156,044.61	5,156,044.61		5,156,044.61	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)			5,156,044.61	5,156,044.61		5,156,044.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,156,044.61	5,156,044.61		5,156,044.61		
2) Ending Balance, June 30 (E + F1e)			5,690,571.60	5,690,571.60		5,455,849.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	13,134.06	13,134.06		80,893.24		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	187,943.39	187,943.39		224,196.31		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,777,963.59	1,777,963.59		1,792,191.14		
Unassigned/Unappropriated Amount			3,706,530.56	3,706,530.56		3,353,569.25		

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	172,044.00	172,044.00	103,228.00	172,044.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	270,798.00	270,798.00	71,211.00	284,842.00	14,044.00	5.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	78,840.00	78,840.00	0.00	75,929.67	(2,910.33)	-3.7%
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	19,018,983.38	19,018,983.38	0.00	19,027,568.96	8,585.58	0.0%
Unsecured Roll Taxes		8042	972,933.10	972,933.10	952,790.60	1,025,548.46	52,615.36	5.4%
Prior Years' Taxes		8043	(1,083.16)	(1,083.16)	(2,925.13)	(1,083.16)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,512,515.32	20,512,515.32	1,124,304.47	20,584,849.93	72,334.61	0.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,512,515.32	20,512,515.32	1,124,304.47	20,584,849.93	72,334.61	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	507,306.00	507,306.00	0.00	291,655.00	(215,651.00)	-42.5%
Lottery - Unrestricted and Instructional Materials		8560	212,323.00	212,323.00	35,728.60	212,323.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			719,629.00	719,629.00	35,728.60	503,978.00	(215,651.00)	-30.0%

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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	55,000.00	55,000.00	42,035.29	55,000.00	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	379,141.33	379,141.33	0.00	379,141.33	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	3,643,744.00	3,643,744.00	1,321,209.53	3,532,115.00	(111,629.00)	-3.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,077,885.33	4,077,885.33	1,363,244.82	3,966,256.33	(111,629.00)	-2.7%
TOTAL, REVENUES			25,310,029.65	25,310,029.65	2,523,277.89	25,055,084.26	(254,945.39)	-1.0%

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Certificated Teachers' Salaries		1100	8,510,523.00	8,510,523.00	1,704,544.33	8,469,211.00	41,312.00	0.5%
Certificated Pupil Support Salaries		1200	624,725.00	624,725.00	131,573.29	655,360.00	(30,635.00)	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,558,997.00	1,558,997.00	514,909.72	1,610,640.89	(51,643.89)	-3.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,694,245.00	10,694,245.00	2,351,027.34	10,735,211.89	(40,966.89)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	185,966.00	185,966.00	37,812.26	186,216.00	(250.00)	-0.1%
Classified Support Salaries		2200	602,785.00	602,785.00	179,491.25	620,369.88	(17,584.88)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	172,325.00	172,325.00	57,441.68	258,864.00	(86,539.00)	-50.2%
Clerical, Technical and Office Salaries		2400	923,010.00	923,010.00	286,791.47	939,175.36	(16,165.36)	-1.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,884,086.00	1,884,086.00	561,536.66	2,004,625.24	(120,539.24)	-6.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,633,862.00	1,633,862.00	374,221.89	1,530,264.00	103,598.00	6.3%
PERS		3201-3202	338,001.00	338,001.00	100,148.95	353,745.00	(15,744.00)	-4.7%
OASDI/Medicare/Alternative		3301-3302	316,756.00	316,756.00	74,723.69	326,992.00	(10,236.00)	-3.2%
Health and Welfare Benefits		3401-3402	1,012,681.06	1,012,681.06	192,917.77	959,077.06	53,604.00	5.3%
Unemployment Insurance		3501-3502	6,181.00	6,181.00	1,423.49	6,265.00	(84.00)	-1.4%
Workers' Compensation		3601-3602	133,273.00	133,273.00	44,459.29	136,068.00	(2,795.00)	-2.1%
OPEB, Allocated		3701-3702	173,128.00	173,128.00	62,701.99	173,128.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	53,786.00	53,786.00	21,649.19	53,786.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,667,668.06	3,667,668.06	872,246.26	3,539,325.06	128,343.00	3.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	62,475.43	62,475.43	85.88	43,158.67	19,316.76	30.9%
Books and Other Reference Materials		4200	15,772.00	15,772.00	4,594.51	29,381.00	(13,609.00)	-86.3%
Materials and Supplies		4300	793,680.26	793,680.26	176,682.05	857,536.46	(63,856.20)	-8.0%
Noncapitalized Equipment		4400	245,344.85	245,344.85	73,191.48	268,378.44	(23,033.59)	-9.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,117,272.54	1,117,272.54	254,553.92	1,198,454.57	(81,182.03)	-7.3%
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	113,304.00	113,304.00	47,741.02	112,082.00	1,222.00	1.1%
Dues and Memberships		5300	18,650.00	18,650.00	25,548.32	18,925.00	(275.00)	-1.5%
Insurance		5400-5450	106,914.00	106,914.00	95,165.12	106,914.00	0.00	0.0%
Operations and Housekeeping Services		5500	475,400.00	475,400.00	136,954.61	475,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,715.00	67,715.00	44,438.36	67,645.00	70.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	892,303.27	892,303.27	304,441.91	931,880.27	(39,577.00)	-4.4%
Communications		5900	180,865.77	180,865.77	58,005.44	180,865.77	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,855,152.04	1,855,152.04	712,294.78	1,893,712.04	(38,560.00)	-2.1%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	9,999.99	33,333.30	(33,333.30)	New
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	2,500.00	2,500.00	0.00	0.00	2,500.00	100.0%
Other Debt Service - Principal		7439	58,913.00	58,913.00	21,056.00	63,214.00	(4,301.00)	-7.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			61,413.00	61,413.00	31,055.99	96,547.30	(35,134.30)	-57.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,279,836.64	19,279,836.64	4,782,714.95	19,467,876.10	(188,039.46)	-1.0%

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	80,000.00	80,000.00	0.00	80,000.00	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			80,000.00	80,000.00	0.00	80,000.00	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	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,000.00	35,000.00	0.00	35,000.00	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	(5,540,666.02)	(5,540,666.02)	0.00	(5,332,402.83)	208,263.19	-3.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,540,666.02)	(5,540,666.02)	0.00	(5,332,402.83)	208,263.19	-3.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,495,666.02)	(5,495,666.02)	0.00	(5,287,402.83)	208,263.19	-3.8%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	685,590.11	685,590.11	(26,534.85)	685,590.11	0.00	0.0%
2) Federal Revenue		8100-8299	263,816.65	263,816.65	2,998.00	263,816.65	0.00	0.0%
3) Other State Revenue		8300-8599	1,281,590.50	1,281,590.50	43,440.60	1,248,546.50	(33,044.00)	-2.6%
4) Other Local Revenue		8600-8799	2,380,229.00	2,380,229.00	84,170.64	2,674,072.48	293,843.48	12.3%
5) TOTAL, REVENUES			4,611,226.26	4,611,226.26	104,074.39	4,872,025.74		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,846,753.49	3,846,753.49	810,663.70	3,833,872.08	12,881.41	0.3%
2) Classified Salaries		2000-2999	1,553,458.04	1,553,458.04	409,134.66	1,670,132.42	(116,674.38)	-7.5%
3) Employee Benefits		3000-3999	2,839,587.67	2,839,587.67	367,906.69	2,735,986.67	103,601.00	3.6%
4) Books and Supplies		4000-4999	164,671.84	164,671.84	58,047.30	217,245.92	(52,574.08)	-31.9%
5) Services and Other Operating Expenditures		5000-5999	1,775,048.77	1,775,048.77	270,938.28	1,650,113.88	124,934.89	7.0%
6) Capital Outlay		6000-6999	40,000.00	40,000.00	110,818.45	161,255.20	(121,255.20)	-303.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	98,370.00	98,370.00	8,090.52	98,370.00	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			10,317,889.81	10,317,889.81	2,035,599.60	10,366,976.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,706,663.55)	(5,706,663.55)	(1,931,525.21)	(5,494,950.43)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	5,540,666.02	5,540,666.02	0.00	5,332,402.83	(208,263.19)	-3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,540,666.02	5,540,666.02	0.00	5,332,402.83		

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)			(165,997.53)	(165,997.53)	(1,931,525.21)	(162,547.60)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	162,547.60	162,547.60		162,547.60	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)			162,547.60	162,547.60		162,547.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			162,547.60	162,547.60		162,547.60		
2) Ending Balance, June 30 (E + F1e)			(3,449.93)	(3,449.93)		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	19,316.76	19,316.76		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	(22,766.69)	(22,766.69)		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	685,590.11	685,590.11	(26,534.85)	685,590.11	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			685,590.11	685,590.11	(26,534.85)	685,590.11	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	235,770.27	235,770.27	0.00	235,770.27	0.00	0.0%
Special Education Discretionary Grants		8182	12,021.38	12,021.38	0.00	12,021.38	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	16,025.00	16,025.00	2,998.00	16,025.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			263,816.65	263,816.65	2,998.00	263,816.65	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materis		8560	65,758.50	65,758.50	38,410.60	65,758.50	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	2,125.00	2,125.00	0.00	2,125.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	5,030.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,213,707.00	1,213,707.00	0.00	1,180,663.00	(33,044.00)	-2.7%
TOTAL, OTHER STATE REVENUE			1,281,590.50	1,281,590.50	43,440.60	1,248,546.50	(33,044.00)	-2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,229,669.00	2,229,669.00	0.00	2,217,319.48	(12,349.52)	-0.6%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	560.00	560.00	84,170.64	306,753.00	306,193.00	54677.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,380,229.00	2,380,229.00	84,170.64	2,674,072.48	293,843.48	12.3%
TOTAL, REVENUES			4,611,226.26	4,611,226.26	104,074.39	4,872,025.74	260,799.48	5.7%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,673,903.49	3,673,903.49	754,665.81	3,647,654.97	26,248.52	0.7%
Certificated Pupil Support Salaries		1200	7,972.00	7,972.00	2,089.04	1,872.00	6,100.00	76.5%
Certificated Supervisors' and Administrators' Salaries		1300	164,878.00	164,878.00	53,908.85	184,345.11	(19,467.11)	-11.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,846,753.49	3,846,753.49	810,663.70	3,833,872.08	12,881.41	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,134,384.04	1,134,384.04	280,877.92	1,248,438.86	(114,054.82)	-10.1%
Classified Support Salaries		2200	311,193.00	311,193.00	92,288.44	312,970.72	(1,777.72)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	35,615.00	35,615.00	11,871.52	35,615.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	72,266.00	72,266.00	24,096.78	73,107.84	(841.84)	-1.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,553,458.04	1,553,458.04	409,134.66	1,670,132.42	(116,674.38)	-7.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,824,232.10	1,824,232.10	129,849.98	1,735,811.10	88,421.00	4.8%
PERS		3201-3202	266,440.71	266,440.71	67,965.55	285,691.71	(19,251.00)	-7.2%
OASDI/Medicare/Alternative		3301-3302	181,565.43	181,565.43	40,234.62	189,288.43	(7,723.00)	-4.3%
Health and Welfare Benefits		3401-3402	441,060.00	441,060.00	94,965.12	397,115.00	43,945.00	10.0%
Unemployment Insurance		3501-3502	2,864.18	2,864.18	585.01	2,923.18	(59.00)	-2.1%
Workers' Compensation		3601-3602	61,874.25	61,874.25	18,266.78	63,737.25	(1,863.00)	-3.0%
OPEB, Allocated		3701-3702	19,006.00	19,006.00	7,414.52	19,006.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	42,545.00	42,545.00	8,625.11	42,414.00	131.00	0.3%
TOTAL, EMPLOYEE BENEFITS			2,839,587.67	2,839,587.67	367,906.69	2,735,986.67	103,601.00	3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	40,707.04	40,707.04	0.00	60,023.80	(19,316.76)	-47.5%
Books and Other Reference Materials		4200	37,364.80	37,364.80	16,066.83	37,364.80	0.00	0.0%
Materials and Supplies		4300	80,600.00	80,600.00	41,980.47	113,857.32	(33,257.32)	-41.3%
Noncapitalized Equipment		4400	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			164,671.84	164,671.84	58,047.30	217,245.92	(52,574.08)	-31.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	637,406.00	637,406.00	(15,853.29)	487,406.00	150,000.00	23.5%
Travel and Conferences		5200	16,550.44	16,550.44	2,330.18	16,550.44	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	1,445.61	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,500.00	123,500.00	95,278.18	123,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	995,982.33	995,982.33	187,721.06	1,021,047.44	(25,065.11)	-2.5%
Communications		5900	110.00	110.00	16.54	110.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,775,048.77	1,775,048.77	270,938.28	1,650,113.88	124,934.89	7.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	40,000.00	40,000.00	110,818.45	161,255.20	(121,255.20)	-303.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,000.00	40,000.00	110,818.45	161,255.20	(121,255.20)	-303.1%
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	98,370.00	98,370.00	8,090.52	98,370.00	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)			98,370.00	98,370.00	8,090.52	98,370.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,317,889.81	10,317,889.81	2,035,599.60	10,366,976.17	(49,086.36)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	5,540,666.02	5,540,666.02	0.00	5,332,402.83	(208,263.19)	-3.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,540,666.02	5,540,666.02	0.00	5,332,402.83	(208,263.19)	-3.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			5,540,666.02	5,540,666.02	0.00	5,332,402.83	208,263.19	-3.8%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	21,198,105.43	21,198,105.43	1,097,769.62	21,270,440.04	72,334.61	0.3%
2) Federal Revenue		8100-8299	263,816.65	263,816.65	2,998.00	263,816.65	0.00	0.0%
3) Other State Revenue		8300-8599	2,001,219.50	2,001,219.50	79,169.20	1,752,524.50	(248,695.00)	-12.4%
4) Other Local Revenue		8600-8799	6,458,114.33	6,458,114.33	1,447,415.46	6,640,328.81	182,214.48	2.8%
5) TOTAL, REVENUES			29,921,255.91	29,921,255.91	2,627,352.28	29,927,110.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,540,998.49	14,540,998.49	3,161,691.04	14,569,083.97	(28,085.48)	-0.2%
2) Classified Salaries		2000-2999	3,437,544.04	3,437,544.04	970,671.32	3,674,757.66	(237,213.62)	-6.9%
3) Employee Benefits		3000-3999	6,507,255.73	6,507,255.73	1,240,152.95	6,275,311.73	231,944.00	3.6%
4) Books and Supplies		4000-4999	1,281,944.38	1,281,944.38	312,601.22	1,415,700.49	(133,756.11)	-10.4%
5) Services and Other Operating Expenditures		5000-5999	3,630,200.81	3,630,200.81	983,233.06	3,543,825.92	86,374.89	2.4%
6) Capital Outlay		6000-6999	40,000.00	40,000.00	110,818.45	161,255.20	(121,255.20)	-303.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	159,783.00	159,783.00	39,146.51	194,917.30	(35,134.30)	-22.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,597,726.45	29,597,726.45	6,818,314.55	29,834,852.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			323,529.46	323,529.46	(4,190,962.27)	92,257.73		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
b) Transfers Out		7600-7629	35,000.00	35,000.00	0.00	35,000.00	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			45,000.00	45,000.00	0.00	45,000.00		

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)			368,529.46	368,529.46	(4,190,962.27)	137,257.73		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,318,592.21	5,318,592.21		5,318,592.21	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)			5,318,592.21	5,318,592.21		5,318,592.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,318,592.21	5,318,592.21		5,318,592.21		
2) Ending Balance, June 30 (E + F1e)			5,687,121.67	5,687,121.67		5,455,849.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	13,134.06	13,134.06		80,893.24		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	19,316.76	19,316.76		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	187,943.39	187,943.39		224,196.31		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,777,963.59	1,777,963.59		1,792,191.14		
Unassigned/Unappropriated Amount		9790	3,683,763.87	3,683,763.87		3,353,569.25		

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	172,044.00	172,044.00	103,228.00	172,044.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	270,798.00	270,798.00	71,211.00	284,842.00	14,044.00	5.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	78,840.00	78,840.00	0.00	75,929.67	(2,910.33)	-3.7%
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	19,018,983.38	19,018,983.38	0.00	19,027,568.96	8,585.58	0.0%
Unsecured Roll Taxes		8042	972,933.10	972,933.10	952,790.60	1,025,548.46	52,615.36	5.4%
Prior Years' Taxes		8043	(1,083.16)	(1,083.16)	(2,925.13)	(1,083.16)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,512,515.32	20,512,515.32	1,124,304.47	20,584,849.93	72,334.61	0.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	685,590.11	685,590.11	(26,534.85)	685,590.11	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			21,198,105.43	21,198,105.43	1,097,769.62	21,270,440.04	72,334.61	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	235,770.27	235,770.27	0.00	235,770.27	0.00	0.0%
Special Education Discretionary Grants		8182	12,021.38	12,021.38	0.00	12,021.38	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	16,025.00	16,025.00	2,998.00	16,025.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			263,816.65	263,816.65	2,998.00	263,816.65	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	507,306.00	507,306.00	0.00	291,655.00	(215,651.00)	-42.5%
Lottery - Unrestricted and Instructional Materials		8560	278,081.50	278,081.50	74,139.20	278,081.50	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	2,125.00	2,125.00	0.00	2,125.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	5,030.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,213,707.00	1,213,707.00	0.00	1,180,663.00	(33,044.00)	-2.7%
TOTAL, OTHER STATE REVENUE			2,001,219.50	2,001,219.50	79,169.20	1,752,524.50	(248,695.00)	-12.4%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,229,669.00	2,229,669.00	0.00	2,217,319.48	(12,349.52)	-0.6%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	55,000.00	55,000.00	42,035.29	55,000.00	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	150,000.00	150,000.00	0.00	150,000.00	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	379,141.33	379,141.33	0.00	379,141.33	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	3,644,304.00	3,644,304.00	1,405,380.17	3,838,868.00	194,564.00	5.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,458,114.33	6,458,114.33	1,447,415.46	6,640,328.81	182,214.48	2.8%
TOTAL, REVENUES			29,921,255.91	29,921,255.91	2,627,352.28	29,927,110.00	5,854.09	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	12,184,426.49	12,184,426.49	2,459,210.14	12,116,865.97	67,560.52	0.6%
Certificated Pupil Support Salaries		1200	632,697.00	632,697.00	133,662.33	657,232.00	(24,535.00)	-3.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,723,875.00	1,723,875.00	568,818.57	1,794,986.00	(71,111.00)	-4.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,540,998.49	14,540,998.49	3,161,691.04	14,569,083.97	(28,085.48)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,320,350.04	1,320,350.04	318,690.18	1,434,654.86	(114,304.82)	-8.7%
Classified Support Salaries		2200	913,978.00	913,978.00	271,779.69	933,340.60	(19,362.60)	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	207,940.00	207,940.00	69,313.20	294,479.00	(86,539.00)	-41.6%
Clerical, Technical and Office Salaries		2400	995,276.00	995,276.00	310,888.25	1,012,283.20	(17,007.20)	-1.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,437,544.04	3,437,544.04	970,671.32	3,674,757.66	(237,213.62)	-6.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,458,094.10	3,458,094.10	504,071.87	3,266,075.10	192,019.00	5.6%
PERS		3201-3202	604,441.71	604,441.71	168,114.50	639,436.71	(34,995.00)	-5.8%
OASDI/Medicare/Alternative		3301-3302	498,321.43	498,321.43	114,958.31	516,280.43	(17,959.00)	-3.6%
Health and Welfare Benefits		3401-3402	1,453,741.06	1,453,741.06	287,882.89	1,356,192.06	97,549.00	6.7%
Unemployment Insurance		3501-3502	9,045.18	9,045.18	2,008.50	9,188.18	(143.00)	-1.6%
Workers' Compensation		3601-3602	195,147.25	195,147.25	62,726.07	199,805.25	(4,658.00)	-2.4%
OPEB, Allocated		3701-3702	192,134.00	192,134.00	70,116.51	192,134.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	96,331.00	96,331.00	30,274.30	96,200.00	131.00	0.1%
TOTAL, EMPLOYEE BENEFITS			6,507,255.73	6,507,255.73	1,240,152.95	6,275,311.73	231,944.00	3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	103,182.47	103,182.47	85.88	103,182.47	0.00	0.0%
Books and Other Reference Materials		4200	53,136.80	53,136.80	20,661.34	66,745.80	(13,609.00)	-25.6%
Materials and Supplies		4300	874,280.26	874,280.26	218,662.52	971,393.78	(97,113.52)	-11.1%
Noncapitalized Equipment		4400	251,344.85	251,344.85	73,191.48	274,378.44	(23,033.59)	-9.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,281,944.38	1,281,944.38	312,601.22	1,415,700.49	(133,756.11)	-10.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	637,406.00	637,406.00	(15,853.29)	487,406.00	150,000.00	23.5%
Travel and Conferences		5200	129,854.44	129,854.44	50,071.20	128,632.44	1,222.00	0.9%
Dues and Memberships		5300	20,150.00	20,150.00	26,993.93	20,425.00	(275.00)	-1.4%
Insurance		5400-5450	106,914.00	106,914.00	95,165.12	106,914.00	0.00	0.0%
Operations and Housekeeping Services		5500	475,400.00	475,400.00	136,954.61	475,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	191,215.00	191,215.00	139,716.54	191,145.00	70.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,888,285.60	1,888,285.60	492,162.97	1,952,927.71	(64,642.11)	-3.4%
Communications		5900	180,975.77	180,975.77	58,021.98	180,975.77	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,630,200.81	3,630,200.81	983,233.06	3,543,825.92	86,374.89	2.4%

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	40,000.00	40,000.00	110,818.45	161,255.20	(121,255.20)	-303.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,000.00	40,000.00	110,818.45	161,255.20	(121,255.20)	-303.1%
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	98,370.00	98,370.00	8,090.52	98,370.00	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	9,999.99	33,333.30	(33,333.30)	New
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	2,500.00	2,500.00	0.00	0.00	2,500.00	100.0%
Other Debt Service - Principal		7439	58,913.00	58,913.00	21,056.00	63,214.00	(4,301.00)	-7.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			159,783.00	159,783.00	39,146.51	194,917.30	(35,134.30)	-22.0%
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			29,597,726.45	29,597,726.45	6,818,314.55	29,834,852.27	(237,125.82)	-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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	80,000.00	80,000.00	0.00	80,000.00	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			80,000.00	80,000.00	0.00	80,000.00	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	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,000.00	35,000.00	0.00	35,000.00	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)			45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,400.00	3,400.00	620.74	3,400.00	0.00	0.0%
5) TOTAL, REVENUES			3,400.00	3,400.00	620.74	3,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,000.00	2,000.00	1,768.07	12,160.28	(10,160.28)	-508.0%
5) Services and Other Operating Expenditures		5000-5999	1,200.00	1,200.00	1,852.00	1,852.00	(652.00)	-54.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,200.00	3,200.00	3,620.07	14,012.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			200.00	200.00	(2,999.33)	(10,612.28)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200.00	200.00	(2,999.33)	(10,612.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,973.29	13,973.29		13,973.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,973.29	13,973.29		13,973.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,973.29	13,973.29		13,973.29		
2) Ending Balance, June 30 (E + F1e)			14,173.29	14,173.29		3,361.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	14,173.29	14,173.29		3,361.01		
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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	3,400.00	3,400.00	558.66	3,400.00	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	62.08	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,400.00	3,400.00	620.74	3,400.00	0.00	0.0%
TOTAL, REVENUES			3,400.00	3,400.00	620.74	3,400.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	1,768.07	12,160.28	(10,160.28)	-508.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	2,000.00	1,768.07	12,160.28	(10,160.28)	-508.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	268.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,200.00	1,200.00	0.00	1,852.00	(652.00)	-54.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,584.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,200.00	1,200.00	1,852.00	1,852.00	(652.00)	-54.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,200.00	3,200.00	3,620.07	14,012.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	2,688.20	6,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,000.00	6,000.00	2,688.20	6,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	6,000.00	2,688.20	6,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	6,000.00	2,688.20	6,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	552,737.95	552,737.95		552,737.95	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)			552,737.95	552,737.95		552,737.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			552,737.95	552,737.95		552,737.95		
2) Ending Balance, June 30 (E + F1e)			558,737.95	558,737.95		558,737.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	558,737.95	558,737.95		558,737.95		
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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	2,688.20	6,000.00	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%
TOTAL, OTHER LOCAL REVENUE			6,000.00	6,000.00	2,688.20	6,000.00	0.00	0.0%
TOTAL, REVENUES			6,000.00	6,000.00	2,688.20	6,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,500.00	11,500.00	5,629.00	11,500.00	0.00	0.0%
5) TOTAL, REVENUES			11,500.00	11,500.00	5,629.00	11,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,500.00	11,500.00	5,629.00	11,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.00	35,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,500.00	46,500.00	5,629.00	46,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,157,414.92	1,157,414.92		1,157,414.92	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)			1,157,414.92	1,157,414.92		1,157,414.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,157,414.92	1,157,414.92		1,157,414.92		
2) Ending Balance, June 30 (E + F1e)			1,203,914.92	1,203,914.92		1,203,914.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,203,914.92	1,203,914.92		1,203,914.92		
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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	11,500.00	11,500.00	5,629.00	11,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,500.00	11,500.00	5,629.00	11,500.00	0.00	0.0%
TOTAL, REVENUES			11,500.00	11,500.00	5,629.00	11,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	35,000.00	35,000.00	0.00	35,000.00	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			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,000.00	35,000.00	0.00	35,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	71,413.82	71,413.82	13,311.66	71,413.82	0.00	0.0%
5) TOTAL, REVENUES			71,413.82	71,413.82	13,311.66	71,413.82		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,126.00	7,126.00	17,743.00	67,126.00	(60,000.00)	-842.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,126.00	7,126.00	17,743.00	67,126.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,287.82	64,287.82	(4,431.34)	4,287.82		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,287.82	64,287.82	(4,431.34)	4,287.82		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	231,200.26	231,200.26		231,200.26	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)			231,200.26	231,200.26		231,200.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,200.26	231,200.26		231,200.26		
2) Ending Balance, June 30 (E + F1e)			295,488.08	295,488.08		235,488.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	295,488.08	295,488.08		235,488.08		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	720.00	720.00	1,096.86	720.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	70,693.82	70,693.82	12,214.80	70,693.82	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			71,413.82	71,413.82	13,311.66	71,413.82	0.00	0.0%
TOTAL, REVENUES			71,413.82	71,413.82	13,311.66	71,413.82		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,126.00	7,126.00	17,743.00	67,126.00	(60,000.00)	-842.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,126.00	7,126.00	17,743.00	67,126.00	(60,000.00)	-842.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			7,126.00	7,126.00	17,743.00	67,126.00		

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

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	235,488.08
Total, Restricted Balance		<u>235,488.08</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,500.00	101,500.00	1,538.32	101,500.00	0.00	0.0%
5) TOTAL, REVENUES			101,500.00	101,500.00	1,538.32	101,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,432.40	4,432.40	0.00	4,432.40	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,432.40	9,432.40	0.00	9,432.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			92,067.60	92,067.60	1,538.32	92,067.60		
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	80,000.00	80,000.00	0.00	80,000.00	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			(80,000.00)	(80,000.00)	0.00	(80,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,067.60	12,067.60	1,538.32	12,067.60		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	108,548.10	108,548.10		108,548.10	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)			108,548.10	108,548.10		108,548.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,548.10	108,548.10		108,548.10		
2) Ending Balance, June 30 (E + F1e)			120,615.70	120,615.70		120,615.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	120,615.70	120,615.70		120,615.70		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	1,538.32	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,500.00	101,500.00	1,538.32	101,500.00	0.00	0.0%
TOTAL, REVENUES			101,500.00	101,500.00	1,538.32	101,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,432.40	4,432.40	0.00	4,432.40	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,432.40	4,432.40	0.00	4,432.40	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,432.40	9,432.40	0.00	9,432.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,000.00)	(80,000.00)	0.00	(80,000.00)		

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)	1,353.99	1,353.99	1,317.96	1,317.96	(36.03)	-3%
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)	1,353.99	1,353.99	1,317.96	1,317.96	(36.03)	-3%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,353.99	1,353.99	1,317.96	1,317.96	(36.03)	-3%
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)						

LCFF Calculator Universal Assumptions
Hillsborough City Elementary (68908) - 2018-19 Budget with 2017

LEA: **Hillsborough City Elementary** 5 digit District code or 7 digit School code (from the CDS c
District Did the CDS code exist in 2012-13? (for calculati
 First LCFF certification year (clears prior years on th

Projection
Title:

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Statutory COLA & Augmentation <i>(prefilled as calculated by the Department of Finance, DOF)</i>				
Statutory COLA	1.56%	3.70%	2.57%	2.67%
Augmentation	1.56%	2.71%	2.57%	2.67%
	0.00%	0.99%	0.00%	0.00%
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>				
	42.96644273%	100.00%	100.00%	100.00%
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	25.89051467%	25.89%	25.89%	25.89%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2) <i>Historical Difference in EPA Rates between Annual & P-2</i>	25.89051467%	25.89%	25.89%	25.89%
Local EPA Accrual			\$ -	\$ -

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$ 7,193	\$ 7,459	\$ 7,651	\$ 7,855
Grades 4-6	\$ 7,301	\$ 7,571	\$ 7,766	\$ 7,973
Grades 7-8	\$ 7,518	\$ 7,796	\$ 7,996	\$ 8,209
Grades 9-12	\$ 8,712	\$ 9,034	\$ 9,266	\$ 9,513

Grade Span Adjustment

Grades TK-3	\$ 748	\$ 776	\$ 796	\$ 817
Grades 9-12	\$ 227	\$ 235	\$ 241	\$ 247

Necessary Small School Selection (if applicable)

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

LCFF Calculator Universal Assumptions
Hillsborough City Elementary (68908) - 2018-19 Budget with 2017

LEA: **Hillsborough City Elementary** 5 digit District code or 7 digit School code (from the CDS c
District **Did the CDS code exist in 2012-13?** (for calculati
 First LCFF certification year (clears prior years on th

Projection
Title:

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Supplemental Grant	20.00%	20.00%	20.00%	20.00%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 1,588	\$ 1,647	\$ 1,689	\$ 1,734
Grades 4-6	\$ 1,460	\$ 1,514	\$ 1,553	\$ 1,595
Grades 7-8	\$ 1,504	\$ 1,559	\$ 1,599	\$ 1,642
Grades 9-12	\$ 1,788	\$ 1,854	\$ 1,901	\$ 1,952
Actual - 1.00 ADA, Local UPP as follows:	2.14%	2.90%	3.65%	3.77%
Grades TK-3	\$ 34	\$ 48	\$ 62	\$ 65
Grades 4-6	\$ 31	\$ 44	\$ 57	\$ 60
Grades 7-8	\$ 32	\$ 45	\$ 58	\$ 62
Grades 9-12	\$ 38	\$ 54	\$ 69	\$ 74
Concentration Grant (>55% population)	50.00%	50.00%	50.00%	50.00%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 3,971	\$ 4,118	\$ 4,224	\$ 4,336
Grades 4-6	\$ 3,651	\$ 3,786	\$ 3,883	\$ 3,987
Grades 7-8	\$ 3,759	\$ 3,898	\$ 3,998	\$ 4,105
Grades 9-12	\$ 4,470	\$ 4,635	\$ 4,754	\$ 4,880
Actual - 1.00 ADA, Local UPP >55% as follows:	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -

Created by:
Email:
Phone:

LCFF Calculator Universal Assumptions
Hillsborough City Elementary (68908) - 2018-19 Budget with 2017

LEA: Hillsborough City Elementary
District

ode)
on of EPA only)
Calculator tab)

Projection Title: 2018-19 Budget with 2017-18 Unaudited Actuals
Projection Date: 09/12/18

	<u>2021-22</u>	<u>2022-23</u>
Statutory COLA & Augmentation <i>(prefilled as calculated by the Department of Finance, DOF)</i>		
Statutory COLA	3.42%	3.26%
Augmentation	0.00%	0.00%
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>		
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	25.89%	25.89%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2) <i>Historical Difference in EPA Rates between Annual & P-2</i>	25.89%	25.89%
Local EPA Accrual	\$ -	\$ -

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$ 8,124	\$ 8,389
Grades 4-6	\$ 8,246	\$ 8,515
Grades 7-8	\$ 8,490	\$ 8,767
Grades 9-12	\$ 9,838	\$ 10,159

Grade Span Adjustment

Grades TK-3	\$ 845	\$ 872
Grades 9-12	\$ 256	\$ 264

Necessary Small School Selection (if applicable)

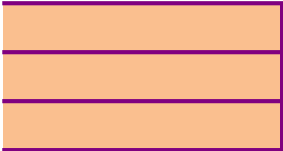
NSS #1	LCFF	LCFF
NSS #2	LCFF	LCFF
NSS #3	LCFF	LCFF
NSS #4	LCFF	LCFF
NSS #5	LCFF	LCFF

LCFF Calculator Universal Assumptions
Hillsborough City Elementary (68908) - 2018-19 Budget with 2017

LEA: Hillsborough City Elementary *ode)*
 District *on of EPA only)*
Calculator tab)

Projection Title: **2018-19 Budget with 2017-18 Unaudited Actuals** **Projection Date:** 09/12/18

	<u>2021-22</u>	<u>2022-23</u>
Supplemental Grant	20.00%	20.00%
Maximum - 1.00 ADA, 100% UPP		
Grades TK-3	\$ 1,794	\$ 1,852
Grades 4-6	\$ 1,649	\$ 1,703
Grades 7-8	\$ 1,698	\$ 1,753
Grades 9-12	\$ 2,019	\$ 2,085
Actual - 1.00 ADA, Local UPP as follows:	3.77%	3.77%
Grades TK-3	\$ 68	\$ 70
Grades 4-6	\$ 62	\$ 64
Grades 7-8	\$ 64	\$ 66
Grades 9-12	\$ 76	\$ 79
Concentration Grant (>55% population)	50.00%	50.00%
Maximum - 1.00 ADA, 100% UPP		
Grades TK-3	\$ 4,485	\$ 4,631
Grades 4-6	\$ 4,123	\$ 4,258
Grades 7-8	\$ 4,245	\$ 4,384
Grades 9-12	\$ 5,047	\$ 5,212
Actual - 1.00 ADA, Local UPP >55% as follows:	0.0000%	0.0000%
Grades TK-3	\$ -	\$ -
Grades 4-6	\$ -	\$ -
Grades 7-8	\$ -	\$ -
Grades 9-12	\$ -	\$ -



2012-13 REVENUE LIMIT DATA

Line	CDE Exhibit		Annual Certific.	Adjustments	12-13 RL DATA
School District per ADA Calculations					
2012-13 ADA for Rates					
A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	1,492.44		1,492.44
A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-		-
A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-		-
A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)	1,492.44	-	1,492.44
2012-13 Revenue Limit Data Elements					
B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ 6,410.11		\$ 6,410.11
B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ 8.85		\$ 8.85
B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)	\$ 6,418.96	\$ -	\$ 6,418.96
2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)					
B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	\$ -		\$ -
B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology	\$ -		\$ -
B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	\$ -		\$ -
B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	\$ -	\$ -	\$ -
2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)					
B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	\$ 144,577		\$ 144,577
B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	\$ -		\$ -
B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	\$ -		\$ -
B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	\$ 22,845		\$ 22,845
B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)	\$ 121,732	\$ -	\$ 121,732
B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	-	0.77728
Calculated Rates per ADA					
C-1	2012-13 Adj DI RL /ADA Rate	Rate 1: Floor BRL Rate per ADA Deficited BRL per ADA (B-3 * B-13)	\$ 4,989.33		\$ 4,989.33
C-2	2012-13 Adj DI RL /ADA Rate	Rate 2: Floor Other BRL per ADA Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	\$ 81.57		\$ 81.57
C-3	2012-13 Adj DI RL /ADA Rate	Rate 3: Minimum State Aid Funding per ADA Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)	\$ 5,070.89		\$ 5,070.89
B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -		\$ -
Necessary Small School Data					
G-4	N/A	Necessary Small School Add-on Amount	\$ 263.58		\$ 263.58
G-4	Sch District Revenue Limit	Allowance for Necessary Small School (deficited)	\$ -		\$ -
Historical information for School Districts in existence in 2012-13:					
E-1	Sch District Revenue Limit	Total Revenue Limit	\$ 7,568,007		\$ 7,568,007
E-2	Sch District Revenue Limit	Local Revenue	\$ 13,413,759		\$ 13,413,759
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -		\$ -
State Aid for Revenue Limit					
					-

STATE FUNDING INCORPORATED INTO LCFF

2012-13 CHARTER SCHOOL DATA

Charter School per ADA calculations

2012-13 Elements

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

2012-13 Calculated Floor Rates

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

Other Calculated Rates per ADA

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

Historical information for Charter Schools in existence in 2012-13

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

State Aid for Charter General Purpose Block Grant

-

BASIC AID DISTRICTS FAIR SHARE

8.92%

	CDE Schedule Re-Certified June 2013	2011-12 Fair Share taken in 2012-13	\$ 886,663
	2013-14 Exhibit: 2012-13 Cat Program Entitle.		
A-50	Subsumed into LCFF	2012-13 Fair Share (2013-14 only)	\$ 854,482
		Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation)	
A-51	Subsumed into LCFF	[E.C. 42238.03(a)(2)(B)]	854,482

STATE FUNDING INCORPORATED INTO LCFF

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18 Unaudited Actuals

9/12/18

CATEGORICAL FUNDING REPEALED WITH LCFF

Exhibit	Title	2012-13 Deficited
2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)		
A-1	Remedial Program	-
A-2	Retained and Recommended for Retention	-
A-3	Low STAR Score and At Risk of Retention	-
A-4	Core Academic Program	18,849
A-5	Regional Occupational Centers/Programs	-
A-6	County Offices of Education Fiscal Oversight	-
A-7	Middle and High School Counseling	-
A-8	Pupil Transportation	-
A-8	Pupil Transportation - AB 104 adjustment	-
A-9	Small District/COE Bus Replacement	-
A-10	Gifted and Talented Education	13,183
A-11	Economic Impact Aid	20,771
A-12	Math and Reading Professional Development	8,017
A-13	Math and Reading Professional Development - English Learners	1,002
A-14	Administrator Training Program	-
A-15	Adult Education	-
A-16	Education Technology - California Technology Assistance Project	-
A-17	Education Technology - Statewide Education Technology Services	-
A-18	Deferred Maintenance	49,777
A-19	Instructional Materials Fund Realignment Program	79,412
A-20	Community Day School Additional Funding	-
A-21	Bilingual Teacher Training	-
A-22	Peer Assistance and Review	9,799
A-23	Reader Services for Blind Teachers	-
A-24	National Board Certification for Teachers	-
A-25	California School Age Families Education	-
A-26	California High School Exit Exam Intensive Instruction	-
A-27	Teacher Dismissal Apportionments	-
A-28	Community Based English Tutoring	-
A-29	School Safety and Violence Prevention	7,990
A-30	Class Size Reduction Grade 9	-
A-31	International Baccalaureate Diploma Program	-
A-32	Advance Placement Fee Reimbursement	-
A-33	Pupil Retention Block Grant	-
A-34	Teacher Credentialing Block Grant	-
A-35	Teacher Credentialing Block Grant Regional Support	-
A-36	Professional Development Block Grant	83,169
A-37	Targeted Instructional Improvement Block Grant	-
A-38	School and Library Improvement Block Grant	104,113
A-39	School Safety Competitive Block Grant	-
A-40	School Safety Competitive Block Grant (Prov 1)	-
A-41	Physical Education Teacher Incentive Program	-
A-42	Arts and Music Block Grant	19,908
A-43	Williams County Oversight	-
A-44	Valenzuela County Oversight	-
A-45	Certificated Staff Mentoring	-
A-46	Child Oral Health Assessments	1,137
A-47	Standards for Preparation and Licensing of Teachers	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-
A-49	Class Size Reduction Grades K - 3	609,399
A-53	Charter School Categorical Block Grant	-
A-54	Charter School In-Lieu of Economic Impact Aid	-
A-55	New Charter Supplemental Categorical Block Grant	-
A-8	Pupil Transportation (Manual Adjustment)	
A-9	Small District/COE Bus Replacement (Manual Adjustment)	
A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)	
OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS		
Total Categorical Program Funding incorporated into LCFF		1,026,526
Total Categorical Program Funding before Section 12.42 reduction		
Categorical funding per ADA incorporated into ERT		

District Charter

STATE FUNDING INCORPORATED INTO LCFF

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18 Unaudited Actuals

9/12/18

TOTAL STATE AID	<u>139,863</u>	<u>-</u>
TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)	<u>7,707,870</u>	<u>-</u>
TOTAL ENTITLEMENT PER ADA	5,165	

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18 Unaudited Actuals

	2016-17	2017-18	2018-19	2019-20	2020-21
COLA & Augmentation	0.00%	1.56%	3.70%	2.57%	2.67%
GAP Funding rate	56.08%	42.97%	100.00%	100.00%	100.00%
Estimated Property Taxes (with RDA)	17,986,384	19,150,328	20,127,964	21,180,189	21,955,269
Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 17,986,384	\$ 19,150,328	\$ 20,127,964	\$ 21,180,189	\$ 21,955,269
Statewide 90th percentile rate	---	---	---	---	---

OTHER LCFF TRANSITION INFORMATION

*longer day/longer year
penalties and other
special adjustments per*

	2016-17	2017-18	2018-19	2019-20	2020-21
Floor Adjustments	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Minimum State Aid Adjustments	-	-	-	-	-
Funded Based on Target Formula	FALSE	FALSE	FALSE	TRUE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

	2016-17	2017-18	2018-19	2019-20	2020-21
District Enrollment	1,483	1,406	1,352	1,352	1,352
COE Enrollment	-	-	-	-	-
Total Enrollment	1,483	1,406	1,352	1,352	1,352
District Unduplicated Pupil Count	24	48	51	51	51
COE Unduplicated Pupil Count	-	-	-	-	-
Total Unduplicated Pupil Count	24	48	51	51	51
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	1.62%	3.41%	3.77%	3.77%	3.77%
Unduplicated Pupil Percentage (%)	1.37%	2.14%	2.90%	3.65%	3.77%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18 Unaudited Actuals

		2016-17	2017-18	2018-19	2019-20	2020-21
AVERAGE DAILY ATTENDANCE (ADA)						
Enter ADA. Calculator will use greater of total current or prior year ADA.						
<i>Enter ADA by grade span.</i>						
ADA	ADA to use:	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
CURRENT YEAR ADA:						
Grades TK-3	P-2	B-1	599.31	547.59	548.52	548.52
Grades 4-6	(Annual for Special	B-2	467.96	463.44	455.13	455.13
Grades 7-8	Day Class	B-3	352.92	339.34	310.81	310.81
Grades 9-12	extended year)	B-4	-	-	-	-
Non Public School, NPS-Licensed Children Institutions, Community Day School:						
Grades TK-3		E-1	0.10	-	0.51	0.51
Grades 4-6		E-2	2.14	1.19	1.05	1.05
Grades 7-8	Annual	E-3	6.70	2.92	1.94	1.94
Grades 9-12		E-4	-	-	-	-
SUBTOTAL			1,429.13	1,354.48	1,317.96	1,317.96
County operated (Community School, Special Ed):						
Grades TK-3		E-6 & E-11	-	-	-	-
Grades 4-6		E-7 & E-12	-	-	-	-
Grades 7-8	P-2 / Annual	E-8 & E-13	-	-	-	-
Grades 9-12		E-9 & E-14	-	-	-	-
TOTAL			1,429.13	1,354.48	1,317.96	1,317.96
RATIO: District ADA to Enrollment			0.9637	0.9634	0.9748	0.9748
RATIO: Combined ADA to Enrollment			0.9637	0.9634	0.9748	0.9748
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT						
ADA transfer: Student from District to Charter (cross fiscal year)						
Grades TK-3		A-6	-	-	-	-
Grades 4-6		A-7	-	-	-	-
Grades 7-8		A-8	-	-	-	-
Grades 9-12		A-9	-	-	-	-
ADA transfer: Student from Charter to District (cross fiscal year)						
Grades TK-3		A-11	-	-	-	-
Grades 4-6		A-12	-	-	-	-
Grades 7-8		A-13	-	-	-	-
Grades 9-12		A-14	-	-	-	-
Difference (if diff. < 0, no adj. to PY ADA)			-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18 Unaudited Actuals

	2016-17	2017-18	2018-19	2019-20	2020-21
LCFF ADA					
ADA Guarantee - Prior Year	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Grades TK-3	608.14	599.31	547.59	548.52	548.52
Grades 4-6	495.23	467.96	463.44	455.13	455.13
Grades 7-8	349.03	352.92	339.34	310.81	310.81
Grades 9-12	-	-	-	-	-
LCFF Subtotal	1,452.40	1,420.19	1,350.37	1,314.46	1,314.46
NSS	-	-	-	-	-
Combined Subtotal	1,452.40	1,420.19	1,350.37	1,314.46	1,314.46
ADA Guarantee - Current Year					
Grades TK-3	599.31	547.59	548.52	548.52	548.52
Grades 4-6	467.96	463.44	455.13	455.13	455.13
Grades 7-8	352.92	339.34	310.81	310.81	310.81
Grades 9-12	-	-	-	-	-
LCFF Subtotal	1,420.19	1,350.37	1,314.46	1,314.46	1,314.46
NSS	-	-	-	-	-
Combined Subtotal	1,420.19	1,350.37	1,314.46	1,314.46	1,314.46
Change in LCFF ADA (excludes NSS ADA)	(32.21) Decline	(69.82) Decline	(35.91) Decline	- No Change	- No Change
Funded LCFF ADA					
Grades TK-3	608.14	599.31	547.59	548.52	548.52
Grades 4-6	495.23	467.96	463.44	455.13	455.13
Grades 7-8	349.03	352.92	339.34	310.81	310.81
Grades 9-12	-	-	-	-	-
Subtotal	1,452.40	1,420.19	1,350.37	1,314.46	1,314.46
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	-	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated					
Grades TK-3	0.10	-	0.51	0.51	0.51
Grades 4-6	2.14	1.19	1.05	1.05	1.05
Grades 7-8	6.70	2.92	1.94	1.94	1.94
Grades 9-12	-	-	-	-	-
Subtotal	8.94	4.11	3.50	3.50	3.50
Combined Total					
Grades TK-3	608.24	599.31	548.10	549.03	549.03
Grades 4-6	497.37	469.15	464.49	456.18	456.18
Grades 7-8	355.73	355.84	341.28	312.75	312.75
Grades 9-12	-	-	-	-	-
Total	1,461.34	1,424.30	1,353.87	1,317.96	1,317.96

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCU

Hillsborough City Elementary (68908) - 2018-19 Bud

9/12/18

	2021-22	2022-23
COLA & Augmentation	3.42%	3.26%
GAP Funding rate	100.00%	100.00%
Estimated Property Taxes (with RDA)	22,476,641	22,476,641
Less In-Lieu transfer	\$ -	\$ -
Total Local Revenue	\$ 22,476,641	\$ 22,476,641
Statewide 90th percentile rate	---	---

OTHER LCFF TRANSITION INFORMATION

*longer day/longer year
penalties and other
special adjustments per*

	2021-22	2022-23
Floor Adjustments	B-10	
Miscellaneous Adjustments	E-1	
Minimum State Aid Adjustments	G-5	
Funded Based on Target Formula	True/False	TRUE

UNDUPLICATED PUPIL PERCENTAGE

	2021-22	2022-23
District Enrollment	A-1 / A-3	1,352
COE Enrollment	A-2 / A-4	1,352
Total Enrollment		1,352
District Unduplicated Pupil Count	B-1 / B-3	51
COE Unduplicated Pupil Count	B-2 / B-4	51
Total Unduplicated Pupil Count		51
	<i>3-yr rolling</i>	<i>3-yr rolling</i>
	<i>percentage</i>	<i>percentage</i>
Single Year Unduplicated Pupil Percentage	3.77%	3.77%
Unduplicated Pupil Percentage (%)	3.77%	3.77%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCU

Hillsborough City Elementary (68908) - 2018-19 Bud 9/12/18

2021-22 2022-23

AVERAGE DAILY ATTENDANCE (ADA)

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

Enter ADA by grade span.

ADA ADA to use: 2021-22 2022-23

CURRENT YEAR ADA:

Grades TK-3	P-2	B-1	548.52	548.52
Grades 4-6	(Annual for Special	B-2	455.13	455.13
Grades 7-8	Day Class	B-3	310.81	310.81
Grades 9-12	extended year)	B-4		

Non Public School, NPS-Licensed Children Institutions, Commur

Grades TK-3		E-1	0.51	0.51
Grades 4-6		E-2	1.05	1.05
Grades 7-8	Annual	E-3	1.94	1.94
Grades 9-12		E-4		

SUBTOTAL 1,317.96 1,317.96

County operated (Community School, Special Ed):

Grades TK-3		E-6 & E-11		
Grades 4-6		E-7 & E-12		
Grades 7-8	P-2 / Annual	E-8 & E-13		
Grades 9-12		E-9 & E-14		

TOTAL 1,317.96 1,317.96

RATIO: District ADA to Enrollment 0.9748 0.9748
 RATIO: Combined ADA to Enrollment 0.9748 0.9748

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT 2021-22 2022-23

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

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

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

Grades TK-3	A-11		
Grades 4-6	A-12		
Grades 7-8	A-13		
Grades 9-12	A-14		

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

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCU

Hillsborough City Elementary (68908) - 2018-19 Bud

9/12/18

	2021-22	2022-23
LCFF ADA		
ADA Guarantee - Prior Year	<u>2021-22</u>	<u>2022-23</u>
Grades TK-3	548.52	548.52
Grades 4-6	455.13	455.13
Grades 7-8	310.81	310.81
Grades 9-12	-	-
LCFF Subtotal	1,314.46	1,314.46
NSS	-	-
Combined Subtotal	<u>1,314.46</u>	<u>1,314.46</u>
ADA Guarantee - Current Year		
Grades TK-3	548.52	548.52
Grades 4-6	455.13	455.13
Grades 7-8	310.81	310.81
Grades 9-12	-	-
LCFF Subtotal	<u>1,314.46</u>	1,314.46
NSS	-	-
Combined Subtotal	<u>1,314.46</u>	<u>1,314.46</u>
Change in LCFF ADA (excludes NSS ADA)	- No Change	- No Change
Funded LCFF ADA		
Grades TK-3	548.52	548.52
Grades 4-6	455.13	455.13
Grades 7-8	310.81	310.81
Grades 9-12	-	-
Subtotal	<u>1,314.46</u>	<u>1,314.46</u>
	<i>Current</i>	<i>Current</i>
Funded NSS ADA		
Grades TK-3	-	-
Grades 4-6	-	-
Grades 7-8	-	-
Grades 9-12	-	-
Subtotal	<u>-</u>	<u>-</u>
	Prior	Prior
NPS, CDS, & COE Operated		
Grades TK-3	0.51	0.51
Grades 4-6	1.05	1.05
Grades 7-8	1.94	1.94
Grades 9-12	-	-
Subtotal	<u>3.50</u>	<u>3.50</u>
Combined Total		
Grades TK-3	549.03	549.03
Grades 4-6	456.18	456.18
Grades 7-8	312.75	312.75
Grades 9-12	-	-
Total	<u>1,317.96</u>	<u>1,317.96</u>

K-3 Grade Span Adjustment Funding Determination

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18

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

	2012-13	2017-18	2018-19	2019-20	2020-21
Target class size		24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise
Current		42.97%	100.00%	100.00%	100.00%
May Revise		43.97%	100.00%	100.00%	100.00%
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES

TK-3 Class Size - Progress toward target

School Site

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

TK-3 Class Size - Progress toward target

School Site

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

TK-3 Class Size - Progress toward target

School Site

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

K-3 Grade Span Adjustment Funding Determination

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18

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

	2012-13	2017-18	2018-19	2019-20	2020-21
Target class size		24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise
Current		42.97%	100.00%	100.00%	100.00%
May Revise		43.97%	100.00%	100.00%	100.00%
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES
TK-3 Class Size - Progress toward target					
<i>School Site</i>					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES
TK-3 Class Size - Progress toward target					
<i>School Site</i>					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES
TK-3 Class Size - Progress toward target					
<i>School Site</i>					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES

K-3 Grade Span Adjustment Funding Determination

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18

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

	2012-13	2017-18	2018-19	2019-20	2020-21
Target class size		24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise
Current		42.97%	100.00%	100.00%	100.00%
May Revise		43.97%	100.00%	100.00%	100.00%
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES

TK-3 Class Size - Progress toward target

School Site

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

TK-3 Class Size - Progress toward target

School Site

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

TK-3 Class Size - Progress toward target

School Site

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

K-3 Grade Span Adjustment Funding Determination	
Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18	9/12/18

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

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

TK-3 Class Size - Progress toward target

<i>School Site</i>			
Average Class Size			
Prior year target		24.00	24.00
Distance to target		0.00	0.00
Required progress		0.00	0.00
Max Class Size to make progress		24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES

TK-3 Class Size - Progress toward target

<i>School Site</i>			
Average Class Size			
Prior year target		24.00	24.00
Distance to target		0.00	0.00
Required progress		0.00	0.00
Max Class Size to make progress		24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES

TK-3 Class Size - Progress toward target

<i>School Site</i>			
Average Class Size			
Prior year target		24.00	24.00
Distance to target		0.00	0.00
Required progress		0.00	0.00
Max Class Size to make progress		24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES

K-3 Grade Span Adjustment Funding Determination

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18 9/12/18

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

	2012-13	2021-22	2022-23
Target class size		24.00	24.00
GAP funding rate selection		May Revise	May Revise
Current		100.00%	100.00%
May Revise		100.00%	100.00%
MADE ADEQUATE PROGRESS?		YES	YES
TK-3 Class Size - Progress toward target			
School Site			
Average Class Size			
Prior year target		24.00	24.00
Distance to target		0.00	0.00
Required progress		0.00	0.00
Max Class Size to make progress		24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES
TK-3 Class Size - Progress toward target			
School Site			
Average Class Size			
Prior year target		24.00	24.00
Distance to target		0.00	0.00
Required progress		0.00	0.00
Max Class Size to make progress		24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES
TK-3 Class Size - Progress toward target			
School Site			
Average Class Size			
Prior year target		24.00	24.00
Distance to target		0.00	0.00
Required progress		0.00	0.00
Max Class Size to make progress		24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES

K-3 Grade Span Adjustment Funding Determination

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18 9/12/18

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

	2012-13	2021-22	2022-23
Target class size		24.00	24.00
GAP funding rate selection		May Revise	May Revise
Current		100.00%	100.00%
May Revise		100.00%	100.00%
MADE ADEQUATE PROGRESS?		YES	YES
TK-3 Class Size - Progress toward target			
<i>School Site</i>			
Average Class Size			
Prior year target		24.00	24.00
Distance to target		0.00	0.00
Required progress		0.00	0.00
Max Class Size to make progress		24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES
TK-3 Class Size - Progress toward target			
<i>School Site</i>			
Average Class Size			
Prior year target		24.00	24.00
Distance to target		0.00	0.00
Required progress		0.00	0.00
Max Class Size to make progress		24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES
TK-3 Class Size - Progress toward target			
<i>School Site</i>			
Average Class Size			
Prior year target		24.00	24.00
Distance to target		0.00	0.00
Required progress		0.00	0.00
Max Class Size to make progress		24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES

Hillsborough City Elementary (68908) - 2018-19 Budget with 2						
LOCAL CONTROL FUNDING FORMULA						2017-18
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		1.560%
				2.14%	2.14%	2017-18
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	599.31	7,193	748	34	-	4,779,490
Grades 4-6	469.15	7,301		31	-	3,439,924
Grades 7-8	355.84	7,518		32	-	2,686,655
Grades 9-12	-	8,712	227	38	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,424.30	10,411,306	448,284	46,479	-	10,906,069
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						10,906,069
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>						FALSE
ECONOMIC RECOVERY TARGET PAYMENT						5/8 -
CALCULATE LCFF FLOOR						
				12-13	17-18	
				Rate	ADA	
Current year Funded ADA times Base per ADA				4,989.33	1,424.30	7,106,303
Current year Funded ADA times Other RL per ADA				81.57	1,424.30	116,180
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,026,526
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,028.68	1,424.30	2,889,449
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						10,283,976

Hillsborough City Elementary (68908) - 2018-19 Budget with 2				
LOCAL CONTROL FUNDING FORMULA				2017-18
CALCULATE LCFF PHASE-IN ENTITLEMENT				
				2017-18
LOCAL CONTROL FUNDING FORMULA TARGET				10,906,069
LOCAL CONTROL FUNDING FORMULA FLOOR				10,283,976
LCFF Need (LCFF Target less LCFF Floor, if positive)				622,093
Current Year Gap Funding		42.97%		267,291
ECONOMIC RECOVERY PAYMENT				-
Miscellaneous Adjustments				-
LCFF Entitlement before Minimum State Aid provision				10,551,267
CALCULATE STATE AID				
Transition Entitlement				10,551,267
Local Revenue (including RDA)				(19,150,328)
Gross State Aid				-
CALCULATE MINIMUM STATE AID				
	12-13 Rate	17-18 ADA		MINIMUM STATE AID
2012-13 RL/Charter Gen BG adjusted for ADA	5,070.89	1,424.30		7,222,469
2012-13 NSS Allowance (deficited)				-
Minimum State Aid Adjustments				-
Less Current Year Property Taxes/In Lieu				(19,150,328)
Subtotal State Aid for Historical RL/Charter General BG				-
Categorical funding from 2012-13				172,044
Charter Categorical Block Grant adjusted for ADA				-
Minimum State Aid Guarantee				172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET				
Local Control Funding Formula Floor plus Funded Gap				-
Minimum State Aid plus Property Taxes including RDA				-
Offset				-
Minimum State Aid Prior to Offset				-
Total Minimum State Aid with Offset				-
TOTAL STATE AID				172,044
Additional State Aid (Additional SA)				
-				
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				10,551,267
CHANGE OVER PRIOR YEAR	0.04%	4,316		
LCFF Entitlement PER ADA				7,408
PER ADA CHANGE OVER PRIOR YEAR	2.65%	191		
BASIC AID STATUS (school districts only)				<i>Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES				
		Increase		2017-18
State Aid	0.00%	-		172,044
Property Taxes net of in-lieu	6.47%	1,163,944		19,150,328
Charter in-Lieu Taxes	0.00%	-		-
LCFF pre COE, Choice, Supp	6.41%	1,163,944		19,322,372

Hillsborough City Elementary (68908) - 2018-19 Budget with 2				43355		v19.2b
LOCAL CONTROL FUNDING FORMULA				2018-19		
CALCULATE LCFF TARGET				COLA & Augmentation		3.700%
Unduplicated as % of Enrollment				3 yr average		2.90% 2.90% 2018-19
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	548.10	7,459	776	48	-	4,539,771
Grades 4-6	464.49	7,571		44	-	3,537,050
Grades 7-8	341.28	7,796		45	-	2,676,050
Grades 9-12	-	9,034	235	54	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,353.87	10,265,540	425,325	62,008	-	10,752,873
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						10,752,873
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
ECONOMIC RECOVERY TARGET PAYMENT				3/4		-
CALCULATE LCFF FLOOR				12-13		18-19
				Rate	ADA	
Current year Funded ADA times Base per ADA				4,989.33	1,353.87	6,754,897
Current year Funded ADA times Other RL per ADA				81.57	1,353.87	110,435
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,026,526
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,216.34	1,353.87	3,000,633
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						10,038,009

Hillsborough City Elementary (68908) - 2018-19 Budget with 2		43355	v19.2b
LOCAL CONTROL FUNDING FORMULA		2018-19	
CALCULATE LCFF PHASE-IN ENTITLEMENT			
			2018-19
LOCAL CONTROL FUNDING FORMULA TARGET			10,752,873
LOCAL CONTROL FUNDING FORMULA FLOOR			10,038,009
LCFF Need (LCFF Target less LCFF Floor, if positive)			714,864
Current Year Gap Funding		100.00%	714,864
ECONOMIC RECOVERY PAYMENT			-
Miscellaneous Adjustments			-
LCFF Entitlement before Minimum State Aid provision			10,752,873
CALCULATE STATE AID			
Transition Entitlement			10,752,873
Local Revenue (including RDA)			(20,127,964)
Gross State Aid			-
CALCULATE MINIMUM STATE AID			
	12-13 Rate	18-19 ADA	MINIMUM STATE AID
2012-13 RL/Charter Gen BG adjusted for ADA	5,070.89	1,353.87	6,865,319
2012-13 NSS Allowance (deficited)			-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In Lieu			(20,127,964)
Subtotal State Aid for Historical RL/Charter General BG			-
Categorical funding from 2012-13			172,044
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee			172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
Local Control Funding Formula Floor plus Funded Gap			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
TOTAL STATE AID			172,044
Additional State Aid (Additional SA)			-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			10,752,873
CHANGE OVER PRIOR YEAR	1.91%	201,606	
LCFF Entitlement PER ADA			7,942
PER ADA CHANGE OVER PRIOR YEAR	7.21%	534	
BASIC AID STATUS (school districts only)			Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2018-19
State Aid	0.00%	-	172,044
Property Taxes net of in-lieu	5.11%	977,636	20,127,964
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	5.06%	977,636	20,300,008

Hillsborough City Elementary (68908) - 2018-19 Budget with 2						
LOCAL CONTROL FUNDING FORMULA						2019-20
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		2.570%
				3.65%	3.65%	2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	549.03	7,651	796	62	-	4,671,511
Grades 4-6	456.18	7,766		57	-	3,568,556
Grades 7-8	312.75	7,996		58	-	2,519,004
Grades 9-12	-	9,266	241	69	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance		-				-
TOTAL BASE	1,317.96	10,244,072	437,027	77,972	-	10,759,071
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						10,759,071
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>						TRUE
ECONOMIC RECOVERY TARGET PAYMENT						100%
-						
CALCULATE LCFF FLOOR						
				12-13	19-20	
				Rate	ADA	
Current year Funded ADA times Base per ADA				4,989.33	1,317.96	6,575,737
Current year Funded ADA times Other RL per ADA				81.57	1,317.96	107,506
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,026,526
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,744.36	1,317.96	3,616,957
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						10,472,244

Hillsborough City Elementary (68908) - 2018-19 Budget with 2019-20			
LOCAL CONTROL FUNDING FORMULA			2019-20
CALCULATE LCFF PHASE-IN ENTITLEMENT			
			2019-20
LOCAL CONTROL FUNDING FORMULA TARGET			10,759,071
LOCAL CONTROL FUNDING FORMULA FLOOR			10,472,244
LCFF Need (LCFF Target less LCFF Floor, if positive)			-
Current Year Gap Funding		100.00%	-
ECONOMIC RECOVERY PAYMENT			-
Miscellaneous Adjustments			-
LCFF Entitlement before Minimum State Aid provision			10,759,071
CALCULATE STATE AID			
Transition Entitlement			10,759,071
Local Revenue (including RDA)			(21,180,189)
Gross State Aid			-
CALCULATE MINIMUM STATE AID			
	12-13 Rate	19-20 ADA	MINIMUM STATE AID
2012-13 RL/Charter Gen BG adjusted for ADA	5,070.89	1,317.96	6,683,230
2012-13 NSS Allowance (deficit)			-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In Lieu			(21,180,189)
Subtotal State Aid for Historical RL/Charter General BG			-
Categorical funding from 2012-13			172,044
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee			172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
Local Control Funding Formula Floor plus Funded Gap			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
TOTAL STATE AID			172,044
Additional State Aid (Additional SA)			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			10,759,071
CHANGE OVER PRIOR YEAR	0.06%	6,198	
LCFF Entitlement PER ADA			8,163
PER ADA CHANGE OVER PRIOR YEAR	2.78%	221	
BASIC AID STATUS (school districts only)			<i>Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2019-20
State Aid	0.00%	-	172,044
Property Taxes net of in-lieu	5.23%	1,052,225	21,180,189
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	5.18%	1,052,225	21,352,233

Hillsborough City Elementary (68908) - 2018-19 Budget with				43355	v19.2b	
LOCAL CONTROL FUNDING FORMULA				2020-21		
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment				COLA & Augmentation 2.670%		
				3 yr average 3.77% 3.77% 2020-21		
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	549.03	7,855	817	65	-	4,797,088
Grades 4-6	456.18	7,973		60	-	3,664,547
Grades 7-8	312.75	8,209		62	-	2,586,723
Grades 9-12	-	9,513	247	74	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance		-				-
TOTAL BASE	1,317.96	10,517,119	448,557	82,681	-	11,048,357
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						11,048,357
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE
ECONOMIC RECOVERY TARGET PAYMENT				100%		-
CALCULATE LCFF FLOOR						
				12-13	20-21	
				Rate	ADA	
Current year Funded ADA times Base per ADA				4,989.33	1,317.96	6,575,737
Current year Funded ADA times Other RL per ADA				81.57	1,317.96	107,506
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,026,526
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,744.36	1,317.96	3,616,957
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						10,472,244

Hillsborough City Elementary (68908) - 2018-19 Budget with		43355	v19.2b
LOCAL CONTROL FUNDING FORMULA		2020-21	
CALCULATE LCFF PHASE-IN ENTITLEMENT			
			2020-21
LOCAL CONTROL FUNDING FORMULA TARGET			11,048,357
LOCAL CONTROL FUNDING FORMULA FLOOR			10,472,244
LCFF Need (LCFF Target less LCFF Floor, if positive)			-
Current Year Gap Funding		100.00%	-
ECONOMIC RECOVERY PAYMENT			-
Miscellaneous Adjustments			-
LCFF Entitlement before Minimum State Aid provision			11,048,357
CALCULATE STATE AID			
Transition Entitlement			11,048,357
Local Revenue (including RDA)			(21,955,269)
Gross State Aid			-
CALCULATE MINIMUM STATE AID			
	12-13 Rate	20-21 ADA	MINIMUM STATE AID
2012-13 RL/Charter Gen BG adjusted for ADA	5,070.89	1,317.96	6,683,230
2012-13 NSS Allowance (deficited)			-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In Lieu			(21,955,269)
Subtotal State Aid for Historical RL/Charter General BG			-
Categorical funding from 2012-13			172,044
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee			172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
Local Control Funding Formula Floor plus Funded Gap			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
TOTAL STATE AID			172,044
Additional State Aid (Additional SA)			-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			11,048,357
CHANGE OVER PRIOR YEAR	2.69%	289,286	
LCFF Entitlement PER ADA			8,383
PER ADA CHANGE OVER PRIOR YEAR	2.70%	220	
BASIC AID STATUS (school districts only)			<i>Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2020-21
State Aid	0.00%	-	172,044
Property Taxes net of in-lieu	3.66%	775,080	21,955,269
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	3.63%	775,080	22,127,313

Hillsborough City Elementary (68908) - 2018-19 Budget with						
LOCAL CONTROL FUNDING FORMULA						2021-22
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		3.420%
				3.77%	3.77%	2021-22
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	549.03	8,124	845	68	-	4,961,379
Grades 4-6	456.18	8,246		62	-	3,790,023
Grades 7-8	312.75	8,490		64	-	2,675,268
Grades 9-12	-	9,838	256	76	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	1,317.96	10,877,228	463,930	85,513	-	11,426,671
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						11,426,671
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>						TRUE
ECONOMIC RECOVERY TARGET PAYMENT						100%
ECONOMIC RECOVERY TARGET PAYMENT						-
CALCULATE LCFF FLOOR						
				12-13	21-22	
				Rate	ADA	
Current year Funded ADA times Base per ADA				4,989.33	1,317.96	6,575,737
Current year Funded ADA times Other RL per ADA				81.57	1,317.96	107,506
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,026,526
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,744.36	1,317.96	3,616,957
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						10,472,244

Hillsborough City Elementary (68908) - 2018-19 Budget with				
LOCAL CONTROL FUNDING FORMULA				2021-22
CALCULATE LCFF PHASE-IN ENTITLEMENT				
				2021-22
LOCAL CONTROL FUNDING FORMULA TARGET				11,426,671
LOCAL CONTROL FUNDING FORMULA FLOOR				10,472,244
LCFF Need (LCFF Target less LCFF Floor, if positive)				-
Current Year Gap Funding				100.00% -
ECONOMIC RECOVERY PAYMENT				-
Miscellaneous Adjustments				-
LCFF Entitlement before Minimum State Aid provision				11,426,671
CALCULATE STATE AID				
Transition Entitlement				11,426,671
Local Revenue (including RDA)				(22,476,641)
Gross State Aid				-
CALCULATE MINIMUM STATE AID				
				MINIMUM STATE AID
2012-13 RL/Charter Gen BG adjusted for ADA				6,683,230
2012-13 NSS Allowance (deficit)				-
Minimum State Aid Adjustments				-
Less Current Year Property Taxes/In Lieu				(22,476,641)
Subtotal State Aid for Historical RL/Charter General BG				-
Categorical funding from 2012-13				172,044
Charter Categorical Block Grant adjusted for ADA				-
Minimum State Aid Guarantee				172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET				
Local Control Funding Formula Floor plus Funded Gap				-
Minimum State Aid plus Property Taxes including RDA				-
Offset				-
Minimum State Aid Prior to Offset				-
Total Minimum State Aid with Offset				-
TOTAL STATE AID				172,044
Additional State Aid (Additional SA)				-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				11,426,671
CHANGE OVER PRIOR YEAR				3.42% 378,314
LCFF Entitlement PER ADA				8,670
PER ADA CHANGE OVER PRIOR YEAR				3.42% 287
BASIC AID STATUS (school districts only)				Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES				
				Increase
State Aid				0.00% - 172,044
Property Taxes net of in-lieu				2.37% 521,372 22,476,641
Charter in-Lieu Taxes				0.00% - -
LCFF pre COE, Choice, Supp				2.36% 521,372 22,648,685

Hillsborough City Elementary (68908) - 2018-19 Budget with				43355	v19.2b	
LOCAL CONTROL FUNDING FORMULA				2022-23		
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment				3 yr average	COLA & Augmentation 3.77% 3.77%	3.260% 2022-23
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	549.03	8,389	872	70	-	5,122,904
Grades 4-6	456.18	8,515		64	-	3,913,661
Grades 7-8	312.75	8,767		66	-	2,762,553
Grades 9-12	-	10,159	264	79	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,317.96	11,232,065	478,754	88,300	-	11,799,119
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						11,799,119
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>						TRUE
ECONOMIC RECOVERY TARGET PAYMENT					100%	-
CALCULATE LCFF FLOOR						
				12-13 Rate	22-23 ADA	
Current year Funded ADA times Base per ADA				4,989.33	1,317.96	6,575,737
Current year Funded ADA times Other RL per ADA				81.57	1,317.96	107,506
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,026,526
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,744.36	1,317.96	3,616,957
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						10,472,244

Hillsborough City Elementary (68908) - 2018-19 Budget with		43355	v19.2b
LOCAL CONTROL FUNDING FORMULA		2022-23	
CALCULATE LCFF PHASE-IN ENTITLEMENT			
			2022-23
LOCAL CONTROL FUNDING FORMULA TARGET			11,799,119
LOCAL CONTROL FUNDING FORMULA FLOOR			10,472,244
LCFF Need (LCFF Target less LCFF Floor, if positive)			-
Current Year Gap Funding		100.00%	-
ECONOMIC RECOVERY PAYMENT			-
Miscellaneous Adjustments			-
LCFF Entitlement before Minimum State Aid provision			11,799,119
CALCULATE STATE AID			
Transition Entitlement			11,799,119
Local Revenue (including RDA)			(22,476,641)
Gross State Aid			-
CALCULATE MINIMUM STATE AID			
	12-13 Rate	22-23 ADA	MINIMUM STATE AID
2012-13 RL/Charter Gen BG adjusted for ADA	5,070.89	1,317.96	6,683,230
2012-13 NSS Allowance (deficited)			-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In Lieu			(22,476,641)
Subtotal State Aid for Historical RL/Charter General BG			-
Categorical funding from 2012-13			172,044
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee			172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
Local Control Funding Formula Floor plus Funded Gap			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
TOTAL STATE AID			172,044
Additional State Aid (Additional SA)			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			11,799,119
CHANGE OVER PRIOR YEAR	3.26%	372,448	
LCFF Entitlement PER ADA			8,953
PER ADA CHANGE OVER PRIOR YEAR	3.26%	283	
BASIC AID STATUS (school districts only)			<i>Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2022-23
State Aid	0.00%	-	172,044
Property Taxes net of in-lieu	0.00%	-	22,476,641
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	0.00%	-	22,648,685

Hillsborough City Elementary (68908) - 2018-19 Budget

EDUCATION PROTECTION ACCOUNT					
	Certification:	P-2	Est. Annual		
		2017-18	2017-18	2018-19	
				2019-20	
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT					
A-1	Total ADA for EPA Minimum	1,424.21	1,424.30	1,353.87	1,317.96
A-2	Minimum Funding per ADA	200	200	200	200
A-3	EPA Minimum Funding (A-1 * A-2)	284,842	284,860	270,774	263,592
EPA PROPORTIONATE SHARE CAP					
	<i>Adjusted Total Revenue Limit</i>		7,222,483	6,865,332	6,683,243
	<i>Current Year Adjusted NSS Allowance</i>		-	-	-
B-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	7,222,027	7,222,483	6,865,332	6,683,243
B-2	Local Revenue/In-lieu of Property Taxes	19,120,983	19,150,328	20,127,964	21,180,189
B-3	EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	-	-	-	-
EPA PROPORTIONATE SHARE					
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	7,222,027	7,222,483	6,865,332	6,683,243
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)	25.89051467%	N/A	25.89000000%	25.89000000%
C-3	EPA Proportionate Share (C-1 * C-2)	1,869,820	1,869,938	1,777,434	1,730,292
EPA ENTITLEMENT					
D-1	EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	284,842	284,860	270,774	263,592
D-2	Miscellaneous Adjustments**	-	-	-	-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	284,842	284,860	270,774	263,592
D-4	Prior Year Annual Adjustment	(18)	N/A	18	-
D-5	P2 Entitlement Net of PY Adjustment	284,824	N/A	270,792	263,592
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	25.89051467%	25.89051467%	25.89000000%	25.89000000%
	<i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i>	284,860	N/A	270,774	263,592

Hillsborough City Elementary (68908) - 2018-19 Budget

EDUCATION PROTECTION ACCOUNT

Certification:	P-2	Est. Annual	2018-19	2019-20
	2017-18	2017-18		
Calculation of Net State Aid before Minimum State Aid				
Phase-In Entitlement	10,551,267	N/A	10,752,873	10,759,071
Less Property Taxes/In-Lieu	19,150,328	N/A	20,127,964	21,180,189
Gross State Aid	-	N/A	-	-
Less EPA Allocation	284,860	N/A	270,774	263,592
Net State Aid	-	N/A	-	-
Minimum State Aid				
Adjusted Total Revenue Limit	7,222,469	N/A	6,865,319	6,683,230
2012-13 Deficit N/A Allowance	-	N/A	-	-
Less Property Taxes/In-Lieu	19,150,328	N/A	20,127,964	21,180,189
Less EPA Allocation	284,860	N/A	270,774	263,592
Revenue Limit Minimum State Aid	-	N/A	-	-
Categorical Minimum State Aid	172,044	N/A	172,044	172,044
Minimum State Aid Guarantee	172,044	N/A	172,044	172,044
Charter School Minimum State Aid Offset <i>(effective 2014-15)</i>	-	N/A	-	-
LCFF State Aid	172,044	N/A	172,044	172,044
EPA in Excess to LCFF Funding	284,860	N/A	270,774	263,592

EDUCATION PROTECTION ACCOUNT

	Certification:		
	2020-21	2021-22	2022-23
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT			
A-1 Total ADA for EPA Minimum	1,317.96	1,317.96	1,317.96
A-2 Minimum Funding per ADA	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	263,592	263,592	263,592
EPA PROPORTIONATE SHARE CAP			
Adjusted Total Revenue Limit	6,683,243	6,683,243	6,683,243
Current Year Adjusted NSS Allowance	-	-	-
B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	6,683,243	6,683,243	6,683,243
B-2 Local Revenue/In-lieu of Property Taxes	21,955,269	22,476,641	22,476,641
B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	-	-	-
EPA PROPORTIONATE SHARE			
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	6,683,243	6,683,243	6,683,243
C-2 Statewide EPA Proportionate Share Ratio <i>(as of P-2 certification)</i>	25.89000000%	25.89000000%	25.89000000%
C-3 EPA Proportionate Share (C-1 * C-2)	1,730,292	1,730,292	1,730,292
EPA ENTITLEMENT			
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	263,592	263,592	263,592
D-2 Miscellaneous Adjustments**	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	263,592	263,592	263,592
D-4 Prior Year Annual Adjustment	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	263,592	263,592	263,592
C-2 Statewide EPA Proportionate Share Ratio <i>(as of Annual certification)</i>	25.89000000%	25.89000000%	25.89000000%
Adjusted EPA Allocation <i>(used to calculate LCFF Revenue)</i>	263,592	263,592	263,592

EDUCATION PROTECTION ACCOUNT

	Certification:		
	2020-21	2021-22	2022-23
Calculation of Net State Aid before Minimum State Aid			
Phase-In Entitlement	11,048,357	11,426,671	11,799,119
Less Property Taxes/In-Lieu	21,955,269	22,476,641	22,476,641
Gross State Aid	-	-	-
Less EPA Allocation	263,592	263,592	263,592
Net State Aid	-	-	-
Minimum State Aid			
Adjusted Total Revenue Limit	6,683,230	6,683,230	6,683,230
2012-13 Deficited NSS Allowance	-	-	-
Less Property Taxes/In-Lieu	21,955,269	22,476,641	22,476,641
Less EPA Allocation	263,592	263,592	263,592
Revenue Limit Minimum State Aid	-	-	-
Categorical Minimum State Aid	172,044	172,044	172,044
Minimum State Aid Guarantee	172,044	172,044	172,044
Charter School Minimum State Aid Offset <i>(effective 2014-15)</i>	-	-	-
LCFF State Aid	172,044	172,044	172,044
EPA in Excess to LCFF Funding	263,592	263,592	263,592

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18 Unaudited Actuals

LCAP Percentage to Increase or Improve Services:

Summary Supplemental & Concentration Grant

	2018-19	2019-20	2020-21	2021-22
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	62,008	77,972	82,681	85,513
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	62,008	77,972	82,681	85,513
3. Difference [1] less [2]	-	-	-	-
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	-	-	-	-
<i>GAP funding rate</i>	100.00%	100.00%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	62,008	77,972	82,681	85,513
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	10,690,865	10,681,099	10,965,676	11,341,158
<i>LCFF Phase-In Entitlement</i>	10,752,873	10,759,071	11,048,357	11,426,671
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	0.58%	0.73%	0.75%	0.75%

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

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 62,008	\$ 77,972	\$ 82,681	\$ 85,513
Current year Percentage to Increase or Improve Services	0.58%	0.73%	0.75%	0.75%

LCFF Calculator Universal Assumptions						
Hillsborough City Elementary (68908) - 2						9/12/2018
Summary of Funding						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:						
COLA & Augmentation	1.56%	3.70%	2.57%	2.67%	3.42%	3.26%
Base Grant	10,411,306	10,265,540	10,244,072	10,517,119	10,877,228	11,232,065
Grade Span Adjustment	448,284	425,325	437,027	448,557	463,930	478,754
Supplemental Grant	46,479	62,008	77,972	82,681	85,513	88,300
Concentration Grant	-	-	-	-	-	-
Add-ons	-	-	-	-	-	-
Total Target	10,906,069	10,752,873	10,759,071	11,048,357	11,426,671	11,799,119
Transition Components:						
Target	\$ 10,906,069	\$ 10,752,873	\$ 10,759,071	\$ 11,048,357	\$ 11,426,671	\$ 11,799,119
Funded Based on Target Formula (PY P-2)	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE
Floor	10,283,976	10,038,009	10,472,244	10,472,244	10,472,244	10,472,244
<i>Remaining Need after Gap (informational only)</i>	354,802	-	-	-	-	-
Gap %	42.96644273%	100%	100%	100%	100%	100%
Current Year Gap Funding	267,291	714,864	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 10,551,267	\$ 10,752,873	\$ 10,759,071	\$ 11,048,357	\$ 11,426,671	\$ 11,799,119
Components of LCFF By Object Code						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 1,026,526	\$ 1,026,526	\$ 1,026,526	\$ 1,026,526	\$ 1,026,526	\$ 1,026,526
8011 - Fair Share	(854,482)	(854,482)	(854,482)	(854,482)	(854,482)	(854,482)
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	284,860	270,774	263,592	263,592	263,592	263,592
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	19,150,328	20,127,964	21,180,189	21,955,269	22,476,641	22,476,641
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>19,150,328</i>	<i>20,127,964</i>	<i>21,180,189</i>	<i>21,955,269</i>	<i>22,476,641</i>	<i>22,476,641</i>
TOTAL FUNDING	\$ 19,607,232	\$ 20,570,782	\$ 21,615,825	\$ 22,390,905	\$ 22,912,277	\$ 22,912,277
<i>Basic Aid Status</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Less: Excess Taxes	\$ 8,771,105	\$ 9,547,135	\$ 10,593,162	\$ 11,078,956	\$ 11,222,014	\$ 10,849,566
Less: EPA in Excess to LCFF Funding	\$ 284,860	\$ 270,774	\$ 263,592	\$ 263,592	\$ 263,592	\$ 263,592
Total Phase-In Entitlement	\$ 10,551,267	\$ 10,752,873	\$ 10,759,071	\$ 11,048,357	\$ 11,426,671	\$ 11,799,119
EPA Details						
% of Adjusted Revenue Limit - Annual	25.89051467%	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
% of Adjusted Revenue Limit - P-2	25.89051467%	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
EPA (for LCFF Calculation purposes)	\$ 284,860	\$ 270,774	\$ 263,592	\$ 263,592	\$ 263,592	\$ 263,592
8012 - EPA, Current Year Receipt						
(P-2 plus Current Year Accrual)	284,842	270,774	263,592	263,592	263,592	263,592
8019 - EPA, Prior Year Adjustment						
(P-A less Prior Year Accrual)	(18)	18	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	35,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	115,000.00	115,000.00		

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 882,264.88
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 23,444,754.48

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.76%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,083,698.08
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	543,869.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	95,654.41
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,723,221.49
9. Carry-Forward Adjustment (Part IV, Line F)	239,376.22
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,962,597.71

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	19,825,707.62
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,113,935.84
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,104,007.58
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	258,699.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	432,600.51
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	18,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	11,210.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,448,345.83
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	14,012.28
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	27,226,518.66

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	6.33%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	7.21%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,723,221.49</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.45%) times Part III, Line B18); zero if negative	<u>239,376.22</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.45%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>239,376.22</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>239,376.22</u>

Approved indirect cost rate: 5.45%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	29,869,852.27
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	263,816.65
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	258,699.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	161,255.20
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	113,759.90
4. Other Transfers Out	All	9200	7200-7299	33,333.30
5. Interfund Transfers Out	All	9300	7600-7629	35,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	446,697.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,048,744.40
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	10,612.28
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				28,567,903.50

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		1,317.96
B. Expenditures per ADA (Line I.E divided by Line II.A)		21,675.85
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	26,771,116.93	19,764.87
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	26,771,116.93	19,764.87
B. Required effort (Line A.2 times 90%)	24,094,005.24	17,788.38
C. Current year expenditures (Line I.E and Line II.B)	28,567,903.50	21,675.85
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
			ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH			5,626,306.56	4,823,861.63	3,611,852.45	1,332,735.81	977,611.96	(743,795.51)	7,979,946.70	6,974,282.09	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		25,807.00	25,807.00	97,018.00	25,807.00		73,091.00	10,323.00	11,699.00	
	8020-8079					949,865.47		9,647,319.49	1,480,661.83		
	8080-8099		83,578.73		(83,578.73)	(26,534.85)		308,515.00	0.00		
	8100-8299		10.68		(10.68)	2,998.00	4,378.00	0.00		5,396.73	
	8300-8599			(26,534.85)	79,169.20	26,534.85		165,235.00	76,837.56		
	8600-8799		50,137.96	2,587.98	40,067.08	1,354,622.44	93,008.72	1,162,175.12	539,912.00	724,738.53	
	8910-8929						80,000.00				
	8930-8979										
TOTAL RECEIPTS			159,534.37	1,860.13	132,664.87	2,333,292.91	177,386.72	11,356,335.61	2,107,734.39	741,834.26	
C. DISBURSEMENTS											
	1000-1999		168,806.63	171,188.58	1,416,109.86	1,405,585.97	1,504,542.11	1,405,585.97	1,405,586.00	1,405,586.00	
	2000-2999		151,700.61	189,400.19	326,118.60	303,451.92	343,186.21	333,452.00	333,452.00	333,452.00	
	3000-3999		108,320.66	131,047.54	492,494.27	508,290.48	532,993.43	473,625.00	473,625.00	473,625.00	
	4000-4999		23,199.05	107,429.93	103,899.10	78,073.14	54,474.57	118,073.00	118,073.00	118,073.00	
	5000-5999		211,732.64	276,600.82	210,236.83	284,662.77	317,197.65	284,662.77	304,663.00	304,663.00	
	6000-6599			87,550.04	23,268.41		10,436.75		40,000.00		
	7000-7499		1,168.23	10,528.00	10,255.62	17,194.66	5,264.00	17,194.66	18,000.00	18,000.00	
	7600-7629									35,000.00	
	7630-7699										
TOTAL DISBURSEMENTS			664,927.82	973,745.10	2,582,382.69	2,597,258.94	2,768,094.72	2,632,593.40	2,693,399.00	2,688,399.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	6,708.35	(854,785.74)		(9.83)	(3,666.65)	840,000.00		(420,000.00)		
	9200-9299	270,424.76	1,965.06	11.07	114,230.44	2,643.77					
	9310										
	9320										
	9330	80,893.24	51,019.92	(2,760.00)	(3,623.72)	(403.00)	(25,305.27)				
	9340										
	9490										
SUBTOTAL			358,026.35	(801,800.76)	(2,748.93)	110,596.89	(1,425.88)	814,694.73	0.00	(420,000.00)	0.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	(665,740.70)	335,250.72	237,375.28	(60,004.29)	89,731.94	(54,605.80)				
	9610										
	9640		(840,000.00)								
	9650										
	9690										
SUBTOTAL			(665,740.70)	(504,749.28)	237,375.28	(60,004.29)	89,731.94	(54,605.80)	0.00	0.00	0.00
<u>Nonoperating</u>											
	9910										
TOTAL BALANCE SHEET ITEMS			1,023,767.05	(297,051.48)	(240,124.21)	170,601.18	(91,157.82)	869,300.53	0.00	(420,000.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(802,444.93)	(1,212,009.18)	(2,279,116.64)	(355,123.85)	(1,721,407.47)	8,723,742.21	(1,005,664.61)	(1,946,564.74)	
F. ENDING CASH (A + E)			4,823,861.63	3,611,852.45	1,332,735.81	977,611.96	(743,795.51)	7,979,946.70	6,974,282.09	5,027,717.35	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		5,027,717.35	4,741,149.32	7,543,471.34	6,845,013.74				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019	79,068.00	11,699.00	27,584.00	68,983.00			456,886.00	456,886.00
	8020-8079	1,959,979.48	4,874,659.52	424,459.12	791,019.02			20,127,963.93	20,127,963.93
	8080-8099	37,129.41	308,515.55	26,835.40	31,129.60			685,590.11	685,590.11
	8100-8299	12,847.82			238,196.10			263,816.65	263,816.65
	8300-8599	4,103.46	142,599.16		103,917.12		1,180,663.00	1,752,524.50	1,752,524.50
	8600-8799	273,702.80	538,247.79	1,496,062.88	365,065.51			6,640,328.81	6,640,328.81
	8910-8929							80,000.00	80,000.00
	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,366,830.97	5,875,721.02	1,974,941.40	1,598,310.35	0.00	1,180,663.00	30,007,110.00	30,007,110.00
C. DISBURSEMENTS									
	1000-1999	1,405,586.00	1,405,586.00	1,425,586.00	1,449,334.85			14,569,083.97	14,569,083.97
	2000-2999	333,452.00	333,452.00	333,452.00	360,188.13			3,674,757.66	3,674,757.66
	3000-3999	473,625.00	473,625.00	473,625.00	479,752.35		1,180,663.00	6,275,311.73	6,275,311.73
	4000-4999	118,073.00	118,073.00	118,073.00	118,073.00	222,113.70		1,415,700.49	1,415,700.49
	5000-5999	304,663.00	304,663.00	304,663.00	304,663.00	130,754.44		3,543,825.92	3,543,825.92
	6000-6599							161,255.20	161,255.20
	7000-7499	18,000.00	18,000.00	18,000.00	43,312.13			194,917.30	194,917.30
	7600-7629							35,000.00	35,000.00
	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,653,399.00	2,653,399.00	2,673,399.00	2,755,323.46	352,868.14	1,180,663.00	29,869,852.27	29,869,852.27
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	9111-9199		(420,000.00)					(858,462.22)	
	9200-9299							118,850.34	
	9310							0.00	
	9320							0.00	
	9330							18,927.93	
	9340							0.00	
	9490							0.00	
SUBTOTAL		0.00	(420,000.00)	0.00	0.00	0.00	0.00	(720,683.95)	
<u>Liabilities and Deferred Inflows</u>									
	9500-9599							547,747.85	
	9610							0.00	
	9640							(840,000.00)	
	9650							0.00	
	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(292,252.15)	
<u>Nonoperating</u>									
	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(420,000.00)	0.00	0.00	0.00	0.00	(428,431.80)	
E. NET INCREASE/DECREASE (B - C + D)		(286,568.03)	2,802,322.02	(698,457.60)	(1,157,013.11)	(352,868.14)	0.00	(291,174.07)	137,257.73
F. ENDING CASH (A + E)		4,741,149.32	7,543,471.34	6,845,013.74	5,688,000.63				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,335,132.49	

	Object	Beginning Balances (Ref. Only)	Month								
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			5,688,000.63	4,860,341.44	3,648,305.26	1,046,261.05	588,538.20	(328,295.00)	8,232,890.76	5,371,313.76	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		25,807.00	25,807.00	97,018.00	25,807.00		73,091.00	10,323.00	11,699.00	
	8020-8079					949,865.00		9,647,319.49	150,662.00	263,508.16	
	8080-8099		83,578.73		(83,578.73)	(26,534.85)		308,515.00	0.00		
	8100-8299		10.68			3,000.00		4,378.00		5,396.00	
	8300-8599			(26,534.85)	76,169.20	27,000.00		92,659.15	76,837.00		
	8600-8799		50,137.96	2,587.98	40,067.08	1,354,622.00		93,008.00	1,162,175.12	540,000.00	
	8910-8929							80,000.00			
	8930-8979										
TOTAL RECEIPTS			159,534.37	1,860.13	129,675.55	2,333,759.15	177,386.00	11,283,759.76	777,822.00	1,006,056.16	
C. DISBURSEMENTS											
	1000-1999		168,806.63	171,188.58	1,516,109.00	1,505,585.00	1,504,542.00	1,445,586.00	1,445,586.00	1,445,586.00	
	2000-2999		151,700.61	189,400.19	326,118.60	305,452.00	373,452.00	333,452.00	333,452.00	333,452.00	
	3000-3999		108,320.66	131,074.54	492,494.27	508,290.00	533,995.00	555,600.00	573,625.00	573,625.00	
	4000-4999		23,199.05	107,429.93	103,899.10	78,073.00	55,475.00	85,073.00	85,073.00	85,073.00	
	5000-5999		211,732.64	276,600.82	210,238.00	284,662.00	320,197.00	284,663.00	303,663.00	304,663.00	
	6000-6599			87,550.04	243,999.96		10,450.00		40,000.00		
	7000-7499		1,168.23	10,528.00	10,256.00	18,000.00	5,364.00	18,200.00	18,000.00	18,000.00	
	7600-7629									35,000.00	
	7630-7699										
TOTAL DISBURSEMENTS			664,927.82	973,772.10	2,903,114.93	2,700,062.00	2,803,475.00	2,722,574.00	2,799,399.00	2,795,399.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	6,782.88	(1,720,000.00)		(9.83)	(3,700.00)	1,680,000.00		(840,000.00)		
	9200-9299	270,424.76	1,965.06	11.07	115,000.00	2,645.00					
	9310										
	9320										
	9330	80,893.24	51,019.92	(2,760.00)	(3,600.00)	(450.00)	(25,350.00)				
	9340										
	9490										
SUBTOTAL			358,100.88	(1,667,015.02)	(2,748.93)	111,390.17	(1,505.00)	1,654,650.00	0.00	(840,000.00)	0.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	(665,740.70)	335,250.72	237,375.28	(60,005.00)	89,915.00	(54,605.80)				
	9610										
	9640		(1,680,000.00)								
	9650										
	9690										
SUBTOTAL			(665,740.70)	(1,344,749.28)	237,375.28	(60,005.00)	89,915.00	(54,605.80)	0.00	0.00	0.00
<u>Nonoperating</u>											
	9910										
TOTAL BALANCE SHEET ITEMS			1,023,841.58	(322,265.74)	(240,124.21)	171,395.17	(91,420.00)	1,709,255.80	0.00	(840,000.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(827,659.19)	(1,212,036.18)	(2,602,044.21)	(457,722.85)	(916,833.20)	8,561,185.76	(2,861,577.00)	(1,789,342.84)	
F. ENDING CASH (A + E)			4,860,341.44	3,648,305.26	1,046,261.05	588,538.20	(328,295.00)	8,232,890.76	5,371,313.76	3,581,970.92	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		3,581,970.92	2,358,256.92	7,130,877.92	6,336,991.32				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment	79,068.00	11,699.00	27,584.00	68,983.00			456,886.00	456,886.00
	Property Taxes	1,959,797.00	6,874,558.00	424,459.00	910,020.00			21,180,188.65	21,180,188.65
	Miscellaneous Funds	37,158.00	308,515.00	26,835.00	31,101.96			685,590.11	685,590.11
	Federal Revenue	12,849.00	100,000.00		138,182.97			263,816.65	263,816.65
	Other State Revenue	4,105.00			103,920.00		1,180,663.00	1,534,818.50	1,534,818.50
	Other Local Revenue	273,708.00	238,248.00	1,490,098.00	267,434.53			6,237,539.67	6,237,539.67
	Interfund Transfers In							80,000.00	80,000.00
	All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS		2,366,685.00	7,533,020.00	1,968,976.00	1,519,642.46	0.00	1,180,663.00	30,438,839.58	30,438,839.58
C. DISBURSEMENTS									
	Certificated Salaries	1,445,586.00	1,445,586.00	1,445,586.00	1,495,090.79			15,034,838.00	15,034,838.00
	Classified Salaries	333,452.00	333,452.00	335,915.60	360,188.00			3,709,487.00	3,709,487.00
	Employee Benefits	573,625.00	573,625.00	573,625.00	594,830.53		1,180,663.00	6,973,393.00	6,973,393.00
	Books and Supplies	75,073.00	85,073.00	85,073.00	95,073.00	67,453.62		1,031,040.70	1,031,040.70
	Services	304,663.00	304,663.00	304,663.00	304,663.00	58,788.16		3,473,859.62	3,473,859.62
	Capital Outlay							382,000.00	382,000.00
	Other Outgo	18,000.00	18,000.00	18,000.00	41,401.07			194,917.30	194,917.30
	Interfund Transfers Out							35,000.00	35,000.00
	All Other Financing Uses							0.00	0.00
	7630-7699								
TOTAL DISBURSEMENTS		2,750,399.00	2,760,399.00	2,762,862.60	2,891,246.39	126,241.78	1,180,663.00	30,834,535.62	30,834,535.62
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	Cash Not In Treasury	(840,000.00)						(1,723,709.83)	
	Accounts Receivable							119,621.13	
	9200-9299								
	Due From Other Funds							0.00	
	9310								
	Stores							0.00	
	9320								
	Prepaid Expenditures							18,859.92	
	9330								
	Other Current Assets							0.00	
	9340								
	Deferred Outflows of Resources							0.00	
	9490								
SUBTOTAL		(840,000.00)	0.00	0.00	0.00	0.00	0.00	(1,585,228.78)	
<u>Liabilities and Deferred Inflows</u>									
	Accounts Payable							547,930.20	
	9500-9599								
	Due To Other Funds							0.00	
	9610								
	Current Loans							(1,680,000.00)	
	9640								
	Unearned Revenues							0.00	
	9650								
	Deferred Inflows of Resources							0.00	
	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(1,132,069.80)	
<u>Nonoperating</u>									
	Suspense Clearing							0.00	
	9910								
TOTAL BALANCE SHEET ITEMS		(840,000.00)	0.00	0.00	0.00	0.00	0.00	(453,158.98)	
E. NET INCREASE/DECREASE (B - C + D)		(1,223,714.00)	4,772,621.00	(793,886.60)	(1,371,603.93)	(126,241.78)	0.00	(848,855.02)	(395,696.04)
F. ENDING CASH (A + E)		2,358,256.92	7,130,877.92	6,336,991.32	4,965,387.39				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,839,145.61	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,584,849.93	5.11%	21,637,074.65	3.58%	22,412,155.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	503,978.00	-49.63%	253,853.00	0.00%	253,853.00
4. Other Local Revenues	8600-8799	3,966,256.33	-2.75%	3,857,310.67	-5.18%	3,657,310.67
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(5,332,402.83)	17.90%	(6,286,908.82)	1.66%	(6,391,149.82)
6. Total (Sum lines A1 thru A5c)		19,802,681.43	-1.32%	19,541,329.50	2.41%	20,012,168.85
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,735,211.89		11,030,890.00
b. Step & Column Adjustment				295,678.11		321,302.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,735,211.89	2.75%	11,030,890.00	2.91%	11,352,192.00
2. Classified Salaries						
a. Base Salaries				2,004,625.24		2,031,396.00
b. Step & Column Adjustment				26,770.76		39,542.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,004,625.24	1.34%	2,031,396.00	1.95%	2,070,938.00
3. Employee Benefits	3000-3999	3,539,325.06	13.46%	4,015,544.00	7.02%	4,297,588.00
4. Books and Supplies	4000-4999	1,198,454.57	-26.81%	877,182.20	17.10%	1,027,182.20
5. Services and Other Operating Expenditures	5000-5999	1,893,712.04	-2.28%	1,850,466.04	0.00%	1,850,466.04
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	96,547.30	0.00%	96,547.30	0.00%	96,547.30
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	35,000.00	0.00%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,502,876.10	2.23%	19,937,025.54	3.98%	20,729,913.54
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		299,805.33		(395,696.04)		(717,744.69)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,156,044.61		5,455,849.94		5,060,153.90
2. Ending Fund Balance (Sum lines C and D1)		5,455,849.94		5,060,153.90		4,342,409.21
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	85,893.24				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	224,196.31				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,792,191.14				
2. Unassigned/Unappropriated	9790	3,353,569.25		5,060,153.90		4,342,409.21
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,455,849.94		5,060,153.90		4,342,409.21

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,792,191.14		0.00		0.00
c. Unassigned/Unappropriated	9790	3,353,569.25		5,060,153.90		4,342,409.21
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		5,145,760.39		5,060,153.90		4,342,409.21
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	685,590.11	0.00%	685,590.11	0.00%	685,590.11
2. Federal Revenues	8100-8299	263,816.65	0.00%	263,816.65	0.00%	263,816.65
3. Other State Revenues	8300-8599	1,248,546.50	2.60%	1,280,965.50	0.00%	1,280,965.50
4. Other Local Revenues	8600-8799	2,674,072.48	-10.99%	2,380,229.00	0.00%	2,380,229.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	5,332,402.83	17.90%	6,286,908.82	1.66%	6,391,149.82
6. Total (Sum lines A1 thru A5c)		10,204,428.57	6.79%	10,897,510.08	0.96%	11,001,751.08
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,833,872.08		4,003,948.00
b. Step & Column Adjustment				170,075.92		68,452.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,833,872.08	4.44%	4,003,948.00	1.71%	4,072,400.00
2. Classified Salaries						
a. Base Salaries				1,670,132.42		1,678,091.00
b. Step & Column Adjustment				7,958.58		8,407.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,670,132.42	0.48%	1,678,091.00	0.50%	1,686,498.00
3. Employee Benefits	3000-3999	2,735,986.67	8.11%	2,957,849.00	2.14%	3,021,274.00
4. Books and Supplies	4000-4999	217,245.92	-29.18%	153,858.50	0.97%	155,358.50
5. Services and Other Operating Expenditures	5000-5999	1,650,113.88	-1.62%	1,623,393.58	0.15%	1,625,850.58
6. Capital Outlay	6000-6999	161,255.20	136.89%	382,000.00	-10.47%	342,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	98,370.00	0.00%	98,370.00	0.00%	98,370.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,366,976.17	5.12%	10,897,510.08	0.96%	11,001,751.08
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(162,547.60)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		162,547.60		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 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	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		0.00		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	21,270,440.04	4.95%	22,322,664.76	3.47%	23,097,745.11
2. Federal Revenues	8100-8299	263,816.65	0.00%	263,816.65	0.00%	263,816.65
3. Other State Revenues	8300-8599	1,752,524.50	-12.42%	1,534,818.50	0.00%	1,534,818.50
4. Other Local Revenues	8600-8799	6,640,328.81	-6.07%	6,237,539.67	-3.21%	6,037,539.67
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
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)		30,007,110.00	1.44%	30,438,839.58	1.89%	31,013,919.93
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,569,083.97		15,034,838.00
b. Step & Column Adjustment				465,754.03		389,754.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,569,083.97	3.20%	15,034,838.00	2.59%	15,424,592.00
2. Classified Salaries						
a. Base Salaries				3,674,757.66		3,709,487.00
b. Step & Column Adjustment				34,729.34		47,949.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,674,757.66	0.95%	3,709,487.00	1.29%	3,757,436.00
3. Employee Benefits	3000-3999	6,275,311.73	11.12%	6,973,393.00	4.95%	7,318,862.00
4. Books and Supplies	4000-4999	1,415,700.49	-27.17%	1,031,040.70	14.69%	1,182,540.70
5. Services and Other Operating Expenditures	5000-5999	3,543,825.92	-1.97%	3,473,859.62	0.07%	3,476,316.62
6. Capital Outlay	6000-6999	161,255.20	136.89%	382,000.00	-10.47%	342,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	194,917.30	0.00%	194,917.30	0.00%	194,917.30
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	35,000.00	0.00%	35,000.00	0.00%	35,000.00
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)		29,869,852.27	3.23%	30,834,535.62	2.91%	31,731,664.62
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		137,257.73		(395,696.04)		(717,744.69)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,318,592.21		5,455,849.94		5,060,153.90
2. Ending Fund Balance (Sum lines C and D1)		5,455,849.94		5,060,153.90		4,342,409.21
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	85,893.24		0.00		0.00
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	224,196.31		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,792,191.14		0.00		0.00
2. Unassigned/Unappropriated	9790	3,353,569.25		5,060,153.90		4,342,409.21
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,455,849.94		5,060,153.90		4,342,409.21

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,792,191.14		0.00		0.00
c. Unassigned/Unappropriated	9790	3,353,569.25		5,060,153.90		4,342,409.21
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)		5,145,760.39		5,060,153.90		4,342,409.21
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.23%		16.41%		13.68%
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))						
		1,317.96		1,317.96		1,317.96
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		29,869,852.27		30,834,535.62		31,731,664.62
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)		29,869,852.27		30,834,535.62		31,731,664.62
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)		896,095.57		925,036.07		951,949.94
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)		896,095.57		925,036.07		951,949.94
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	1,354.00	1,317.96		
Charter School	0.00	0.00		
Total ADA	1,354.00	1,317.96	-2.7%	Not Met
1st Subsequent Year (2019-20)				
District Regular	1,353.99	1,317.96		
Charter School				
Total ADA	1,353.99	1,317.96	-2.7%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	1,353.99	1,317.96		
Charter School				
Total ADA	1,353.99	1,317.96	-2.7%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The district is experiencing declining enrollment.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	1,358	1,352		
Charter School				
Total Enrollment	1,358	1,352	-0.4%	Met
1st Subsequent Year (2019-20)				
District Regular	1,358	1,352		
Charter School				
Total Enrollment	1,358	1,352	-0.4%	Met
2nd Subsequent Year (2020-21)				
District Regular	1,358	1,352		
Charter School				
Total Enrollment	1,358	1,352	-0.4%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	1,461	1,495	
Charter School			
Total ADA/Enrollment	1,461	1,495	97.7%
Second Prior Year (2016-17)			
District Regular	1,429	1,483	
Charter School			
Total ADA/Enrollment	1,429	1,483	96.4%
First Prior Year (2017-18)			
District Regular	1,354	1,405	
Charter School	0		
Total ADA/Enrollment	1,354	1,405	96.4%
Historical Average Ratio:			96.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.3%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	1,318	1,352		
Charter School	0			
Total ADA/Enrollment	1,318	1,352	97.5%	Not Met
1st Subsequent Year (2019-20)				
District Regular	1,318	1,352		
Charter School				
Total ADA/Enrollment	1,318	1,352	97.5%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	1,318	1,352		
Charter School				
Total ADA/Enrollment	1,318	1,352	97.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district has changed its academic calendar that is conducive to higher attendance rate.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2018-19)	20,512,515.32	20,584,849.93	0.4%	Met
1st Subsequent Year (2019-20)	21,416,029.87	21,637,074.65	1.0%	Met
2nd Subsequent Year (2020-21)	22,212,929.95	22,412,154.68	0.9%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	15,062,972.42	17,920,721.58	84.1%
Second Prior Year (2016-17)	15,119,908.93	18,086,618.75	83.6%
First Prior Year (2017-18)	15,529,174.59	18,397,627.80	84.4%
	Historical Average Ratio:		84.0%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.0% to 87.0%	81.0% to 87.0%	81.0% to 87.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	16,279,162.19	19,467,876.10	83.6%	Met
1st Subsequent Year (2019-20)	17,077,830.00	19,902,025.54	85.8%	Met
2nd Subsequent Year (2020-21)	17,720,718.00	20,694,913.54	85.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	263,816.65	263,816.65	0.0%	No
1st Subsequent Year (2019-20)	263,816.65	263,816.65	0.0%	No
2nd Subsequent Year (2020-21)	263,816.65	263,816.65	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	2,001,219.50	1,752,524.50	-12.4%	Yes
1st Subsequent Year (2019-20)	1,534,818.50	1,534,818.50	0.0%	No
2nd Subsequent Year (2020-21)	1,534,818.50	1,534,818.50	0.0%	No

Explanation:
(required if Yes)

The state 18-19 final budget reduced one-time money from \$344 per ADA at May Revise to \$184 per ADA at final budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	6,458,114.33	6,640,328.81	2.8%	No
1st Subsequent Year (2019-20)	6,237,539.67	6,237,539.67	0.0%	No
2nd Subsequent Year (2020-21)	6,037,539.67	6,037,539.67	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	1,281,944.38	1,415,700.49	10.4%	Yes
1st Subsequent Year (2019-20)	1,031,040.70	1,031,040.70	0.0%	No
2nd Subsequent Year (2020-21)	1,182,540.70	1,182,540.70	0.0%	No

Explanation:
(required if Yes)

Effective 7/1/2018, school site programs that used to reside in sites' student council account were transitioned into District Financial System; the increase on books and supplies reflect activities on those accounts, such as field trips.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	3,630,200.81	3,543,825.92	-2.4%	No
1st Subsequent Year (2019-20)	3,473,859.62	3,473,859.62	0.0%	No
2nd Subsequent Year (2020-21)	3,476,316.62	3,476,316.62	0.0%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	8,723,150.48	8,656,669.96	-0.8%	Met
1st Subsequent Year (2019-20)	8,036,174.82	8,036,174.82	0.0%	Met
2nd Subsequent Year (2020-21)	7,836,174.82	7,836,174.82	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	4,912,145.19	4,959,526.41	1.0%	Met
1st Subsequent Year (2019-20)	4,504,900.32	4,504,900.32	0.0%	Met
2nd Subsequent Year (2020-21)	4,658,857.32	4,658,857.32	0.0%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	592,654.53	748,306.21	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		718,259.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.2%	16.4%	13.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.7%	5.5%	4.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	299,805.33	19,502,876.10	N/A	Met
1st Subsequent Year (2019-20)	(395,696.04)	19,937,025.54	2.0%	Met
2nd Subsequent Year (2020-21)	(717,744.69)	20,729,913.54	3.5%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2018-19)		5,455,849.94	Met
1st Subsequent Year (2019-20)		5,060,153.90	Met
2nd Subsequent Year (2020-21)		4,342,409.21	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2018-19)		5,688,000.63	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,318	1,318	1,318
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	29,869,852.27	30,834,535.62	31,731,664.62
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)	29,869,852.27	30,834,535.62	31,731,664.62
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	896,095.57	925,036.07	951,949.94
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	896,095.57	925,036.07	951,949.94

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,792,191.14		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,353,569.25	5,060,153.90	4,342,409.21
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	5,145,760.39	5,060,153.90	4,342,409.21
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.23%	16.41%	13.68%
District's Reserve Standard (Section 10B, Line 7):	896,095.57	925,036.07	951,949.94
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(5,540,666.02)	(5,332,402.83)	-3.8%	(208,263.19)	Met
1st Subsequent Year (2019-20)	(6,003,714.02)	(6,286,908.82)	4.7%	283,194.80	Met
2nd Subsequent Year (2020-21)	(6,071,963.02)	(6,391,149.82)	5.3%	319,186.80	Not Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	80,000.00	80,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	80,000.00	80,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	80,000.00	80,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	35,000.00	35,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	35,000.00	35,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	35,000.00	35,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contribution increases due to increasing cost toward STRS and PERS, step and column increase whereas restricted funding such as Federal and State resources remain flat or reduced.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	01	7439	5,008
Certificates of Participation				
General Obligation Bonds	24	51	7433	2,095,635
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
TOTAL:				2,100,643

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	63,198	63,198	63,198	63,198
Certificates of Participation				
General Obligation Bonds	2,611,101	2,667,981	2,832,814	3,014,685
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Total Annual Payments:	2,674,299	2,731,179	2,896,012	3,077,883
Has total annual payment increased over prior year (2017-18)?		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)

Increasing payments for the General Obligation bonds will be funded by the taxpayers of Hillsborough.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

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

Yes

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

Yes

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	3,533,675.00	4,516,719.00
b. OPEB plan(s) fiduciary net position (if applicable)	2,455,271.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,078,404.00	4,516,719.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	405,703.00	413,118.00
1st Subsequent Year (2019-20)	405,703.00	413,118.00
2nd Subsequent Year (2020-21)	405,703.00	413,118.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2018-19)	192,134.00	192,134.00
1st Subsequent Year (2019-20)	192,134.00	192,134.00
2nd Subsequent Year (2020-21)	192,134.00	192,134.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	192,134.00	192,134.00
1st Subsequent Year (2019-20)	192,134.00	192,134.00
2nd Subsequent Year (2020-21)	192,134.00	192,134.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	66	66
1st Subsequent Year (2019-20)	66	66
2nd Subsequent Year (2020-21)	66	66

4. Comments:

Effective 1/1/2019, HTA retirees who retired on/after 6/1/18 receive an increase on monthly OPEB amount from \$193 to \$350 the greater of age 65 or Medicare, whichever is greater.

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	111.0	111.0	111.0	111.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

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

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

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

--

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Certificated (Non-management) Step and Column Adjustments

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

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	46.0	46.0	46.0	46.0

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

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

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:
 3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 If Yes, date of budget revision board adoption:
 4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	13.0	13.0	13.0	13.0

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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First Interim
2018-19 Projected Totals
Technical Review Checks

Hillsborough City Elementary

San Mateo 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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

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.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
2018-19 Actuals to Date
Technical Review Checks

Hillsborough City Elementary

San Mateo County

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

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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
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- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional
Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the
affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
2018-19 Original Budget
Technical Review Checks

Hillsborough City Elementary

San Mateo 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)
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- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	6230	-22,766.69

Explanation:When 2017-18 books were closed in August 2018, resource 6230 ending balance is lower than 18-19 adopted budget. The district tried to do a budget transfer in 18-19 to reduce its working budget to resolve the error; however, SMCOE was not ready to open up 18-19 working budget for districts to do transfers at that time. The error has been resolved at 1st Interim.

Total of negative resource balances for Fund 01 -22,766.69

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

FUND	RESOURCE	OBJECT	VALUE
01	6230	9790	-22,766.69

Explanation:When 2017-18 books were closed in August, resource 6230 ending balance is lower than 18-19 adopted budget. The district tried to do a budget transfer in 18-19 to reduce its working budget to resolve the error; however, SMCOE was not ready to open up 18-19 working budget for districts to do transfers at that time. The error has been resolved at 1st Interim.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
2018-19 Board Approved Operating Budget
Technical Review Checks

Hillsborough City Elementary

San Mateo 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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	6230	-22,766.69
Total of negative resource balances for Fund 01		-22,766.69

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

FUND	RESOURCE	OBJECT	VALUE
01	6230	9790	-22,766.69

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. **PASSED**

Checks Completed.