



2018-19 ADOPTED BUDGET

2018-19 SECOND INTERIM REPORT

State SACS and District Schedules for
Second Interim Financial Report
March 12, 2019

GENERAL FUND SUMMARY
AS OF 01/31/2019

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	155,996,628.24	155,321,392.58	86,980,767.31	155,374,370.31	52,977.73	0.0%
2) Federal Revenue		8100-8299	412,216.19	408,273.19	242,147.92	408,273.19	0.00	0.0%
3) Other State Revenue		8300-8599	2,893,993.72	5,972,903.91	2,853,794.99	5,972,748.19	(155.72)	0.0%
4) Other Local Revenue		8600-8799	4,178,600.55	4,675,019.54	3,648,871.92	5,555,128.43	880,108.89	18.8%
5) TOTAL, REVENUES			163,481,438.70	166,377,589.22	93,725,582.14	167,310,520.12		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	64,232,621.05	65,836,378.92	36,140,539.93	66,146,121.25	(309,742.33)	-0.5%
2) Classified Salaries		2000-2999	19,074,369.87	19,699,052.96	11,137,535.71	19,232,098.32	466,954.64	2.4%
3) Employee Benefits		3000-3999	32,004,972.92	32,913,004.27	16,719,629.41	32,756,647.32	156,356.95	0.5%
4) Books and Supplies		4000-4999	5,220,476.07	8,350,831.38	1,848,349.28	7,663,991.18	686,840.20	8.2%
5) Services and Other Operating Expenditures		5000-5999	10,402,568.78	18,445,103.58	6,746,419.87	18,491,383.67	(46,280.09)	-0.3%
6) Capital Outlay		6000-6999	156,911.00	828,648.00	147,856.10	846,800.00	(18,152.00)	-2.2%
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	(1,635,555.35)	(1,833,747.33)	0.00	(1,837,390.22)	3,642.89	-0.2%
9) TOTAL, EXPENDITURES			129,456,364.34	144,239,271.78	72,740,330.30	143,299,651.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,025,074.36	22,138,317.44	20,985,251.84	24,010,868.60		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,530,934.00	1,530,934.00	1,530,934.00	1,530,934.00	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	(30,175,091.56)	(30,197,635.56)	(30,242,600.68)	(31,623,064.50)	(1,425,428.94)	4.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,688,025.56)	(31,710,569.56)	(31,773,534.68)	(33,135,998.50)		

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)			2,337,048.80	(9,572,252.12)	(10,788,282.84)	(9,125,129.90)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,803,487.49	31,803,487.49		31,803,487.49	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)			31,803,487.49	31,803,487.49		31,803,487.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,803,487.49	31,803,487.49		31,803,487.49		
2) Ending Balance, June 30 (E + F1e)			34,140,536.29	22,231,235.37		22,678,357.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	255,372.00	255,372.00		255,372.00		
Prepaid Items		9713	230,676.00	230,676.00		230,676.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,884,166.33	6,718,442.88		6,784,762.59		
Unassigned/Unappropriated Amount		9790	27,620,321.96	14,876,744.49		15,257,547.00		

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	104,647,727.00	100,369,884.00	56,115,486.00	99,630,677.00	(739,207.00)	-0.7%
Education Protection Account State Aid - Current Year		8012	19,347,740.00	22,680,977.00	11,340,489.00	22,680,977.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	218,868.00	218,868.00	108,217.05	218,334.00	(534.00)	-0.2%
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	31,150,723.00	31,232,386.00	17,695,545.13	32,566,309.00	1,333,923.00	4.3%
Unsecured Roll Taxes		8042	954,446.00	965,761.00	1,030,895.18	1,030,995.00	65,234.00	6.8%
Prior Years' Taxes		8043	(6,332.00)	(18,259.00)	(7,746.74)	(4,283.00)	13,976.00	-76.5%
Supplemental Taxes		8044	2,129,495.00	2,043,601.00	973,424.89	2,127,571.00	83,970.00	4.1%
Education Revenue Augmentation Fund (ERAF)		8045	(277,833.00)	(19,633.00)	0.00	(178,865.00)	(159,232.00)	811.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,232,048.00	2,280,552.00	1,940,829.10	1,940,829.10	(339,722.90)	-14.9%
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			160,396,882.00	159,754,137.00	89,197,139.61	160,012,544.10	258,407.10	0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,400,253.76)	(4,432,744.42)	(2,216,372.30)	(4,638,173.79)	(205,429.37)	4.6%
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			155,996,628.24	155,321,392.58	86,980,767.31	155,374,370.31	52,977.73	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	8,273.19	8,273.19	6,551.32	8,273.19	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act								
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	403,943.00	400,000.00	235,596.60	400,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			412,216.19	408,273.19	242,147.92	408,273.19	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	495,213.72	3,419,226.72	1,957,066.00	3,419,071.00	(155.72)	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,398,780.00	2,553,677.19	896,728.99	2,553,677.19	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			2,893,993.72	5,972,903.91	2,853,794.99	5,972,748.19	(155.72)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	25,000.00	25,000.00	23,448.46	25,000.00	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	133,920.78	133,920.78	69,413.24	133,920.78	0.00	0.0%
Interest		8660	350,554.00	350,554.00	467,110.04	701,754.00	351,200.00	100.2%
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	88,142.00	88,200.00	45,561.62	88,200.00	0.00	0.0%
Interagency Services		8677	232,451.33	232,451.33	10,126.70	232,451.33	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,348,532.44	3,844,893.43	3,033,211.86	4,373,802.32	528,908.89	13.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,178,600.55	4,675,019.54	3,648,871.92	5,555,128.43	880,108.89	18.8%
TOTAL, REVENUES			163,481,438.70	166,377,589.22	93,725,582.14	167,310,520.12	932,930.90	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	54,285,204.00	55,324,681.00	30,124,960.20	55,251,334.33	73,346.67	0.1%
Certificated Pupil Support Salaries		1200	3,351,250.00	3,736,309.00	2,100,034.42	3,947,071.00	(210,762.00)	-5.6%
Certificated Supervisors' and Administrators' Salaries		1300	6,089,336.05	6,173,173.76	3,646,214.40	6,374,563.76	(201,390.00)	-3.3%
Other Certificated Salaries		1900	506,831.00	602,215.16	269,330.91	573,152.16	29,063.00	4.8%
TOTAL, CERTIFICATED SALARIES			64,232,621.05	65,836,378.92	36,140,539.93	66,146,121.25	(309,742.33)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,311,610.97	1,360,104.96	787,186.76	1,416,354.63	(56,249.67)	-4.1%
Classified Support Salaries		2200	8,162,189.18	8,319,976.03	4,774,027.78	7,987,405.03	332,571.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	2,433,361.24	2,637,661.24	1,472,568.15	2,510,439.24	127,222.00	4.8%
Clerical, Technical and Office Salaries		2400	6,238,511.73	6,343,092.28	3,553,680.21	6,317,938.97	25,153.31	0.4%
Other Classified Salaries		2900	928,696.75	1,038,218.45	550,072.81	999,960.45	38,258.00	3.7%
TOTAL, CLASSIFIED SALARIES			19,074,369.87	19,699,052.96	11,137,535.71	19,232,098.32	466,954.64	2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,609,016.62	10,962,750.17	5,723,718.95	10,915,530.17	47,220.00	0.4%
PERS		3201-3202	3,118,029.84	3,152,517.54	1,769,999.95	3,141,327.23	11,190.31	0.4%
OASDI/Medicare/Alternative		3301-3302	2,444,355.50	2,498,061.12	1,327,711.72	2,461,838.34	36,222.78	1.5%
Health and Welfare Benefits		3401-3402	10,368,037.10	10,590,043.13	5,533,749.72	10,503,504.50	86,538.63	0.8%
Unemployment Insurance		3501-3502	45,365.05	50,105.54	23,650.76	57,677.78	(7,572.24)	-15.1%
Workers' Compensation		3601-3602	3,148,313.32	3,404,930.28	1,525,456.49	3,434,626.81	(29,696.53)	-0.9%
OPEB, Allocated		3701-3702	2,097,890.00	2,096,130.00	779,095.07	2,103,178.00	(7,048.00)	-0.3%
OPEB, Active Employees		3751-3752	100,063.00	93,908.00	0.00	74,521.00	19,387.00	20.6%
Other Employee Benefits		3901-3902	73,902.49	64,558.49	36,246.75	64,443.49	115.00	0.2%
TOTAL, EMPLOYEE BENEFITS			32,004,972.92	32,913,004.27	16,719,629.41	32,756,647.32	156,356.95	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	566,521.00	519,662.00	11,161.15	519,662.00	0.00	0.0%
Books and Other Reference Materials		4200	282,756.61	774,679.00	13,051.56	770,843.00	3,836.00	0.5%
Materials and Supplies		4300	3,561,241.46	5,662,816.08	1,455,785.90	4,906,782.11	756,033.97	13.4%
Noncapitalized Equipment		4400	809,957.00	1,393,674.30	368,350.67	1,466,704.07	(73,029.77)	-5.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,220,476.07	8,350,831.38	1,848,349.28	7,663,991.18	686,840.20	8.2%
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	323,429.00	332,077.58	166,499.33	363,619.19	(31,541.61)	-9.5%
Dues and Memberships		5300	44,943.00	49,343.00	43,364.77	48,058.00	1,285.00	2.6%
Insurance		5400-5450	823,787.00	823,787.00	812,036.19	826,512.00	(2,725.00)	-0.3%
Operations and Housekeeping Services		5500	3,254,461.00	3,254,461.00	1,529,991.80	3,254,461.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	987,686.00	1,338,474.87	530,269.35	1,257,313.87	81,161.00	6.1%
Transfers of Direct Costs		5710	(273,452.80)	(311,362.17)	(31,300.83)	(316,309.89)	4,947.72	-1.6%
Transfers of Direct Costs - Interfund		5750	(8,698.96)	(8,698.96)	(2,577.55)	(8,273.96)	(425.00)	4.9%
Professional/Consulting Services and Operating Expenditures		5800	4,267,872.54	11,981,458.74	2,816,851.44	12,083,245.66	(101,786.92)	-0.8%
Communications		5900	982,542.00	985,562.52	881,285.37	982,757.80	2,804.72	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,402,568.78	18,445,103.58	6,746,419.87	18,491,383.67	(46,280.09)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	156,911.00	828,648.00	147,856.10	596,800.00	231,848.00	28.0%
Equipment Replacement		6500	0.00	0.00	0.00	250,000.00	(250,000.00)	New
TOTAL, CAPITAL OUTLAY			156,911.00	828,648.00	147,856.10	846,800.00	(18,152.00)	-2.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(986,016.30)	(1,184,478.68)	0.00	(1,188,931.32)	4,452.64	-0.4%
Transfers of Indirect Costs - Interfund		7350	(649,539.05)	(649,268.65)	0.00	(648,458.90)	(809.75)	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,635,555.35)	(1,833,747.33)	0.00	(1,837,390.22)	3,642.89	-0.2%
TOTAL, EXPENDITURES			129,456,364.34	144,239,271.78	72,740,330.30	143,299,651.52	939,620.26	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,000.00	18,000.00	0.00	18,000.00	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	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	1,530,934.00	1,530,934.00	1,530,934.00	1,530,934.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,530,934.00	1,530,934.00	1,530,934.00	1,530,934.00	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	(30,175,091.56)	(30,197,635.56)	(30,244,428.06)	(31,624,891.88)	(1,427,256.32)	4.7%
Contributions from Restricted Revenues		8990	0.00	0.00	1,827.38	1,827.38	1,827.38	New
(e) TOTAL, CONTRIBUTIONS			(30,175,091.56)	(30,197,635.56)	(30,242,600.68)	(31,623,064.50)	(1,425,428.94)	4.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(31,688,025.56)	(31,710,569.56)	(31,773,534.68)	(33,135,998.50)	(1,425,428.94)	4.5%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	835,849.00	835,849.00	280,084.00	835,849.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,403,997.52	15,846,000.21	2,236,621.32	16,879,778.21	1,033,778.00	6.5%
3) Other State Revenue		8300-8599	9,345,233.90	9,529,989.29	1,930,486.69	10,032,447.29	502,458.00	5.3%
4) Other Local Revenue		8600-8799	11,391,407.27	13,374,502.24	6,888,769.86	13,563,114.80	188,612.56	1.4%
5) TOTAL, REVENUES			34,976,487.69	39,586,340.74	11,335,961.87	41,311,189.30		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,603,960.32	19,855,762.36	10,562,519.52	20,111,399.27	(255,636.91)	-1.3%
2) Classified Salaries		2000-2999	14,070,764.65	14,642,489.83	8,344,322.98	15,657,555.45	(1,015,065.62)	-6.9%
3) Employee Benefits		3000-3999	17,212,002.69	17,799,042.78	6,368,894.13	18,445,974.44	(646,931.66)	-3.6%
4) Books and Supplies		4000-4999	2,282,547.64	7,516,076.13	3,350,560.86	6,848,047.94	668,028.19	8.9%
5) Services and Other Operating Expenditures		5000-5999	8,300,592.65	12,342,845.65	3,068,362.26	11,919,470.80	423,374.85	3.4%
6) Capital Outlay		6000-6999	2,215,695.00	4,357,194.69	1,395,172.16	6,308,188.40	(1,950,993.71)	-44.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	480,000.00	480,000.00	234,820.59	848,600.00	(368,600.00)	-76.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	986,016.30	1,184,478.68	0.00	1,188,931.32	(4,452.64)	-0.4%
9) TOTAL, EXPENDITURES			65,151,579.25	78,177,890.12	33,324,652.50	81,328,167.62		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,175,091.56)	(38,591,549.38)	(21,988,690.63)	(40,016,978.32)		
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	30,175,091.56	30,197,635.56	30,242,600.68	31,623,064.50	1,425,428.94	4.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,175,091.56	30,197,635.56	30,242,600.68	31,623,064.50		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(8,393,913.82)	8,253,910.05	(8,393,913.82)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,393,913.82	8,393,913.82		8,393,913.82	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)			8,393,913.82	8,393,913.82		8,393,913.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,393,913.82	8,393,913.82		8,393,913.82		
2) Ending Balance, June 30 (E + F1e)			8,393,913.82	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,393,913.82	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	835,849.00	835,849.00	280,084.00	835,849.00	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			835,849.00	835,849.00	280,084.00	835,849.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,422,943.00	3,422,943.00	0.00	3,422,943.00	0.00	0.0%
Special Education Discretionary Grants		8182	357,271.00	357,271.00	0.00	357,271.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	7,817,551.52	8,657,316.51	1,496,288.51	8,817,483.51	160,167.00	1.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	699,402.00	1,517,754.47	257,881.47	1,548,510.47	30,756.00	2.0%

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	155,887.00	155,887.00	39,226.00	156,903.00	1,016.00	0.7%
Title III, Part A, English Learner Program	4203	8290	550,943.00	952,788.23	203,778.23	994,627.23	41,839.00	4.4%
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, 5510, 5630	8290	0.00	382,040.00	95,510.00	382,040.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	382,040.00	95,510.00	382,040.00	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	400,000.00	400,000.00	143,937.11	1,200,000.00	800,000.00	200.0%
TOTAL, FEDERAL REVENUE			13,403,997.52	15,846,000.21	2,236,621.32	16,879,778.21	1,033,778.00	6.5%
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	824,085.00	824,085.00	473,500.00	824,085.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	796,761.00	956,508.02	89,498.32	956,508.02	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	25,008.37	25,008.37	25,008.37	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	70,908.40	70,908.40	0.00	70,908.40	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,653,479.50	7,653,479.50	1,342,480.00	8,155,937.50	502,458.00	6.6%
TOTAL, OTHER STATE REVENUE			9,345,233.90	9,529,989.29	1,930,486.69	10,032,447.29	502,458.00	5.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,063,615.27	3,493,362.86	1,399,626.70	3,493,362.86	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	380,775.00	1,934,122.38	1,279,603.16	2,122,734.94	188,612.56	9.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	7,947,017.00	7,947,017.00	4,209,540.00	7,947,017.00	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			11,391,407.27	13,374,502.24	6,888,769.86	13,563,114.80	188,612.56	1.4%
TOTAL, REVENUES			34,976,487.69	39,586,340.74	11,335,961.87	41,311,189.30	1,724,848.56	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,657,134.87	16,568,494.91	8,653,576.56	16,523,728.12	44,766.79	0.3%
Certificated Pupil Support Salaries		1200	621,252.00	636,648.00	415,664.39	741,471.06	(104,823.06)	-16.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,384,026.45	1,474,376.45	875,289.02	1,477,976.45	(3,600.00)	-0.2%
Other Certificated Salaries		1900	941,547.00	1,176,243.00	617,989.55	1,368,223.64	(191,980.64)	-16.3%
TOTAL, CERTIFICATED SALARIES			19,603,960.32	19,855,762.36	10,562,519.52	20,111,399.27	(255,636.91)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,051,903.77	10,353,212.13	5,791,929.31	11,019,532.35	(666,320.22)	-6.4%
Classified Support Salaries		2200	2,259,444.00	2,241,737.00	1,323,029.14	2,274,054.02	(32,317.02)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	281,209.88	372,125.89	215,771.55	402,553.22	(30,427.33)	-8.2%
Clerical, Technical and Office Salaries		2400	911,348.50	919,843.53	511,127.05	920,478.81	(635.28)	-0.1%
Other Classified Salaries		2900	566,858.50	755,571.28	502,465.93	1,040,937.05	(285,365.77)	-37.8%
TOTAL, CLASSIFIED SALARIES			14,070,764.65	14,642,489.83	8,344,322.98	15,657,555.45	(1,015,065.62)	-6.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,766,959.89	8,868,781.87	1,639,842.62	8,943,765.66	(74,983.79)	-0.8%
PERS		3201-3202	2,456,163.77	2,546,711.43	1,360,804.39	2,794,486.03	(247,774.60)	-9.7%
OASDI/Medicare/Alternative		3301-3302	1,275,984.65	1,312,231.65	776,623.75	1,414,839.76	(102,608.11)	-7.8%
Health and Welfare Benefits		3401-3402	3,215,597.11	3,525,120.70	2,000,542.76	3,657,922.48	(132,801.78)	-3.8%
Unemployment Insurance		3501-3502	17,476.34	18,591.59	9,461.20	19,764.99	(1,173.40)	-6.3%
Workers' Compensation		3601-3602	996,305.93	1,037,211.54	576,735.41	1,081,971.08	(44,759.54)	-4.3%
OPEB, Allocated		3701-3702	236,908.00	279,010.00	0.00	354,075.44	(75,065.44)	-26.9%
OPEB, Active Employees		3751-3752	219,925.00	184,678.00	0.00	150,803.00	33,875.00	18.3%
Other Employee Benefits		3901-3902	26,682.00	26,706.00	4,884.00	28,346.00	(1,640.00)	-6.1%
TOTAL, EMPLOYEE BENEFITS			17,212,002.69	17,799,042.78	6,368,894.13	18,445,974.44	(646,931.66)	-3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	2,218,871.69	2,218,885.54	2,219,871.69	(1,000.00)	0.0%
Books and Other Reference Materials		4200	40,466.00	829,356.91	381,894.33	814,321.91	15,035.00	1.8%
Materials and Supplies		4300	2,058,703.62	4,245,062.80	614,378.86	3,593,072.11	651,990.69	15.4%
Noncapitalized Equipment		4400	183,378.02	222,784.73	135,402.13	220,782.23	2,002.50	0.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,282,547.64	7,516,076.13	3,350,560.86	6,848,047.94	668,028.19	8.9%
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	226,293.00	321,469.59	100,459.84	349,682.59	(28,213.00)	-8.8%
Dues and Memberships		5300	80.00	80.00	230.00	230.00	(150.00)	-187.5%
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	674,290.00	744,090.00	269,140.31	695,040.00	49,050.00	6.6%
Transfers of Direct Costs		5710	273,452.80	311,362.17	31,300.83	316,309.89	(4,947.72)	-1.6%
Transfers of Direct Costs - Interfund		5750	(20,700.00)	(20,700.00)	0.00	(20,700.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,132,308.85	10,969,509.89	2,656,441.88	10,558,309.32	411,200.57	3.7%
Communications		5900	14,868.00	17,034.00	10,789.40	20,599.00	(3,565.00)	-20.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,300,592.65	12,342,845.65	3,068,362.26	11,919,470.80	423,374.85	3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	546,007.93	378,065.02	560,372.93	(14,365.00)	-2.6%
Buildings and Improvements of Buildings		6200	2,195,195.00	3,591,686.76	846,908.65	4,521,218.76	(929,532.00)	-25.9%
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	20,500.00	219,500.00	170,198.49	351,596.71	(132,096.71)	-60.2%
Equipment Replacement		6500	0.00	0.00	0.00	875,000.00	(875,000.00)	New
TOTAL, CAPITAL OUTLAY			2,215,695.00	4,357,194.69	1,395,172.16	6,308,188.40	(1,950,993.71)	-44.8%
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	425,000.00	240,776.00	0.00	451,376.00	(210,600.00)	-87.5%
Payments to County Offices		7142	55,000.00	239,224.00	234,820.59	397,224.00	(158,000.00)	-66.0%
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)			480,000.00	480,000.00	234,820.59	848,600.00	(368,600.00)	-76.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	986,016.30	1,184,478.68	0.00	1,188,931.32	(4,452.64)	-0.4%
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			986,016.30	1,184,478.68	0.00	1,188,931.32	(4,452.64)	-0.4%
TOTAL, EXPENDITURES			65,151,579.25	78,177,890.12	33,324,652.50	81,328,167.62	(3,150,277.50)	-4.0%

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)
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	30,175,091.56	30,197,635.56	30,244,428.06	31,624,891.88	1,427,256.32	4.7%
Contributions from Restricted Revenues		8990	0.00	0.00	(1,827.38)	(1,827.38)	(1,827.38)	New
(e) TOTAL, CONTRIBUTIONS			30,175,091.56	30,197,635.56	30,242,600.68	31,623,064.50	1,425,428.94	4.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			30,175,091.56	30,197,635.56	30,242,600.68	31,623,064.50	(1,425,428.94)	4.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	156,832,477.24	156,157,241.58	87,260,851.31	156,210,219.31	52,977.73	0.0%
2) Federal Revenue		8100-8299	13,816,213.71	16,254,273.40	2,478,769.24	17,288,051.40	1,033,778.00	6.4%
3) Other State Revenue		8300-8599	12,239,227.62	15,502,893.20	4,784,281.68	16,005,195.48	502,302.28	3.2%
4) Other Local Revenue		8600-8799	15,570,007.82	18,049,521.78	10,537,641.78	19,118,243.23	1,068,721.45	5.9%
5) TOTAL, REVENUES			198,457,926.39	205,963,929.96	105,061,544.01	208,621,709.42		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	83,836,581.37	85,692,141.28	46,703,059.45	86,257,520.52	(565,379.24)	-0.7%
2) Classified Salaries		2000-2999	33,145,134.52	34,341,542.79	19,481,858.69	34,889,653.77	(548,110.98)	-1.6%
3) Employee Benefits		3000-3999	49,216,975.61	50,712,047.05	23,088,523.54	51,202,621.76	(490,574.71)	-1.0%
4) Books and Supplies		4000-4999	7,503,023.71	15,866,907.51	5,198,910.14	14,512,039.12	1,354,868.39	8.5%
5) Services and Other Operating Expenditures		5000-5999	18,703,161.43	30,787,949.23	9,814,782.13	30,410,854.47	377,094.76	1.2%
6) Capital Outlay		6000-6999	2,372,606.00	5,185,842.69	1,543,028.26	7,154,988.40	(1,969,145.71)	-38.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	480,000.00	480,000.00	234,820.59	848,600.00	(368,600.00)	-76.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(649,539.05)	(649,268.65)	0.00	(648,458.90)	(809.75)	0.1%
9) TOTAL, EXPENDITURES			194,607,943.59	222,417,161.90	106,064,982.80	224,627,819.14		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,849,982.80	(16,453,231.94)	(1,003,438.79)	(16,006,109.72)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,530,934.00	1,530,934.00	1,530,934.00	1,530,934.00	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			(1,512,934.00)	(1,512,934.00)	(1,530,934.00)	(1,512,934.00)		

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)			2,337,048.80	(17,966,165.94)	(2,534,372.79)	(17,519,043.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,197,401.31	40,197,401.31		40,197,401.31	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)			40,197,401.31	40,197,401.31		40,197,401.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,197,401.31	40,197,401.31		40,197,401.31		
2) Ending Balance, June 30 (E + F1e)			42,534,450.11	22,231,235.37		22,678,357.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	255,372.00	255,372.00		255,372.00		
Prepaid Items		9713	230,676.00	230,676.00		230,676.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,393,913.82	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,884,166.33	6,718,442.88		6,784,762.59		
Unassigned/Unappropriated Amount		9790	27,620,321.96	14,876,744.49		15,257,547.00		

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	104,647,727.00	100,369,884.00	56,115,486.00	99,630,677.00	(739,207.00)	-0.7%
Education Protection Account State Aid - Current Year		8012	19,347,740.00	22,680,977.00	11,340,489.00	22,680,977.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	218,868.00	218,868.00	108,217.05	218,334.00	(534.00)	-0.2%
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	31,150,723.00	31,232,386.00	17,695,545.13	32,566,309.00	1,333,923.00	4.3%
Unsecured Roll Taxes		8042	954,446.00	965,761.00	1,030,895.18	1,030,995.00	65,234.00	6.8%
Prior Years' Taxes		8043	(6,332.00)	(18,259.00)	(7,746.74)	(4,283.00)	13,976.00	-76.5%
Supplemental Taxes		8044	2,129,495.00	2,043,601.00	973,424.89	2,127,571.00	83,970.00	4.1%
Education Revenue Augmentation Fund (ERAF)		8045	(277,833.00)	(19,633.00)	0.00	(178,865.00)	(159,232.00)	811.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,232,048.00	2,280,552.00	1,940,829.10	1,940,829.10	(339,722.90)	-14.9%
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			160,396,882.00	159,754,137.00	89,197,139.61	160,012,544.10	258,407.10	0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,400,253.76)	(4,432,744.42)	(2,216,372.30)	(4,638,173.79)	(205,429.37)	4.6%
Property Taxes Transfers		8097	835,849.00	835,849.00	280,084.00	835,849.00	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			156,832,477.24	156,157,241.58	87,260,851.31	156,210,219.31	52,977.73	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,422,943.00	3,422,943.00	0.00	3,422,943.00	0.00	0.0%
Special Education Discretionary Grants		8182	357,271.00	357,271.00	0.00	357,271.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	8,273.19	8,273.19	6,551.32	8,273.19	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	7,817,551.52	8,657,316.51	1,496,288.51	8,817,483.51	160,167.00	1.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	699,402.00	1,517,754.47	257,881.47	1,548,510.47	30,756.00	2.0%

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	155,887.00	155,887.00	39,226.00	156,903.00	1,016.00	0.7%
Title III, Part A, English Learner Program	4203	8290	550,943.00	952,788.23	203,778.23	994,627.23	41,839.00	4.4%
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, 5510, 5630	8290	0.00	382,040.00	95,510.00	382,040.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	803,943.00	800,000.00	379,533.71	1,600,000.00	800,000.00	100.0%
TOTAL, FEDERAL REVENUE			13,816,213.71	16,254,273.40	2,478,769.24	17,288,051.40	1,033,778.00	6.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	824,085.00	824,085.00	473,500.00	824,085.00	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	495,213.72	3,419,226.72	1,957,066.00	3,419,071.00	(155.72)	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,195,541.00	3,510,185.21	986,227.31	3,510,185.21	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	25,008.37	25,008.37	25,008.37	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	70,908.40	70,908.40	0.00	70,908.40	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,653,479.50	7,653,479.50	1,342,480.00	8,155,937.50	502,458.00	6.6%
TOTAL, OTHER STATE REVENUE			12,239,227.62	15,502,893.20	4,784,281.68	16,005,195.48	502,302.28	3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	25,000.00	25,000.00	23,448.46	25,000.00	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	133,920.78	133,920.78	69,413.24	133,920.78	0.00	0.0%
Interest		8660	350,554.00	350,554.00	467,110.04	701,754.00	351,200.00	100.2%
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	88,142.00	88,200.00	45,561.62	88,200.00	0.00	0.0%
Interagency Services		8677	3,296,066.60	3,725,814.19	1,409,753.40	3,725,814.19	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,729,307.44	5,779,015.81	4,312,815.02	6,496,537.26	717,521.45	12.4%
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	7,947,017.00	7,947,017.00	4,209,540.00	7,947,017.00	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			15,570,007.82	18,049,521.78	10,537,641.78	19,118,243.23	1,068,721.45	5.9%
TOTAL, REVENUES			198,457,926.39	205,963,929.96	105,061,544.01	208,621,709.42	2,657,779.46	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	70,942,338.87	71,893,175.91	38,778,536.76	71,775,062.45	118,113.46	0.2%
Certificated Pupil Support Salaries		1200	3,972,502.00	4,372,957.00	2,515,698.81	4,688,542.06	(315,585.06)	-7.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,473,362.50	7,647,550.21	4,521,503.42	7,852,540.21	(204,990.00)	-2.7%
Other Certificated Salaries		1900	1,448,378.00	1,778,458.16	887,320.46	1,941,375.80	(162,917.64)	-9.2%
TOTAL, CERTIFICATED SALARIES			83,836,581.37	85,692,141.28	46,703,059.45	86,257,520.52	(565,379.24)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,363,514.74	11,713,317.09	6,579,116.07	12,435,886.98	(722,569.89)	-6.2%
Classified Support Salaries		2200	10,421,633.18	10,561,713.03	6,097,056.92	10,261,459.05	300,253.98	2.8%
Classified Supervisors' and Administrators' Salaries		2300	2,714,571.12	3,009,787.13	1,688,339.70	2,912,992.46	96,794.67	3.2%
Clerical, Technical and Office Salaries		2400	7,149,860.23	7,262,935.81	4,064,807.26	7,238,417.78	24,518.03	0.3%
Other Classified Salaries		2900	1,495,555.25	1,793,789.73	1,052,538.74	2,040,897.50	(247,107.77)	-13.8%
TOTAL, CLASSIFIED SALARIES			33,145,134.52	34,341,542.79	19,481,858.69	34,889,653.77	(548,110.98)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,375,976.51	19,831,532.04	7,363,561.57	19,859,295.83	(27,763.79)	-0.1%
PERS		3201-3202	5,574,193.61	5,699,228.97	3,130,804.34	5,935,813.26	(236,584.29)	-4.2%
OASDI/Medicare/Alternative		3301-3302	3,720,340.15	3,810,292.77	2,104,335.47	3,876,678.10	(66,385.33)	-1.7%
Health and Welfare Benefits		3401-3402	13,583,634.21	14,115,163.83	7,534,292.48	14,161,426.98	(46,263.15)	-0.3%
Unemployment Insurance		3501-3502	62,841.39	68,697.13	33,111.96	77,442.77	(8,745.64)	-12.7%
Workers' Compensation		3601-3602	4,144,619.25	4,442,141.82	2,102,191.90	4,516,597.89	(74,456.07)	-1.7%
OPEB, Allocated		3701-3702	2,334,798.00	2,375,140.00	779,095.07	2,457,253.44	(82,113.44)	-3.5%
OPEB, Active Employees		3751-3752	319,988.00	278,586.00	0.00	225,324.00	53,262.00	19.1%
Other Employee Benefits		3901-3902	100,584.49	91,264.49	41,130.75	92,789.49	(1,525.00)	-1.7%
TOTAL, EMPLOYEE BENEFITS			49,216,975.61	50,712,047.05	23,088,523.54	51,202,621.76	(490,574.71)	-1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	566,521.00	2,738,533.69	2,230,046.69	2,739,533.69	(1,000.00)	0.0%
Books and Other Reference Materials		4200	323,222.61	1,604,035.91	394,945.89	1,585,164.91	18,871.00	1.2%
Materials and Supplies		4300	5,619,945.08	9,907,878.88	2,070,164.76	8,499,854.22	1,408,024.66	14.2%
Noncapitalized Equipment		4400	993,335.02	1,616,459.03	503,752.80	1,687,486.30	(71,027.27)	-4.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,503,023.71	15,866,907.51	5,198,910.14	14,512,039.12	1,354,868.39	8.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	549,722.00	653,547.17	266,959.17	713,301.78	(59,754.61)	-9.1%
Dues and Memberships		5300	45,023.00	49,423.00	43,594.77	48,288.00	1,135.00	2.3%
Insurance		5400-5450	823,787.00	823,787.00	812,036.19	826,512.00	(2,725.00)	-0.3%
Operations and Housekeeping Services		5500	3,254,461.00	3,254,461.00	1,529,991.80	3,254,461.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,661,976.00	2,082,564.87	799,409.66	1,952,353.87	130,211.00	6.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(29,398.96)	(29,398.96)	(2,577.55)	(28,973.96)	(425.00)	1.4%
Professional/Consulting Services and Operating Expenditures		5800	11,400,181.39	22,950,968.63	5,473,293.32	22,641,554.98	309,413.65	1.3%
Communications		5900	997,410.00	1,002,596.52	892,074.77	1,003,356.80	(760.28)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,703,161.43	30,787,949.23	9,814,782.13	30,410,854.47	377,094.76	1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	546,007.93	378,065.02	560,372.93	(14,365.00)	-2.6%
Buildings and Improvements of Buildings		6200	2,195,195.00	3,591,686.76	846,908.65	4,521,218.76	(929,532.00)	-25.9%
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	177,411.00	1,048,148.00	318,054.59	948,396.71	99,751.29	9.5%
Equipment Replacement		6500	0.00	0.00	0.00	1,125,000.00	(1,125,000.00)	New
TOTAL, CAPITAL OUTLAY			2,372,606.00	5,185,842.69	1,543,028.26	7,154,988.40	(1,969,145.71)	-38.0%
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	425,000.00	240,776.00	0.00	451,376.00	(210,600.00)	-87.5%
Payments to County Offices		7142	55,000.00	239,224.00	234,820.59	397,224.00	(158,000.00)	-66.0%
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)			480,000.00	480,000.00	234,820.59	848,600.00	(368,600.00)	-76.8%
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	(649,539.05)	(649,268.65)	0.00	(648,458.90)	(809.75)	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(649,539.05)	(649,268.65)	0.00	(648,458.90)	(809.75)	0.1%
TOTAL, EXPENDITURES			194,607,943.59	222,417,161.90	106,064,982.80	224,627,819.14	(2,210,657.24)	-1.0%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,000.00	18,000.00	0.00	18,000.00	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	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	1,530,934.00	1,530,934.00	1,530,934.00	1,530,934.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,530,934.00	1,530,934.00	1,530,934.00	1,530,934.00	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		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,512,934.00)	(1,512,934.00)	(1,530,934.00)	(1,512,934.00)	0.00	0.0%

Resource	Description	2018-19
		Projected Year Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,887.61	15,926.66	15,926.66	15,926.66	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,887.61	15,926.66	15,926.66	15,926.66	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	4.70	4.70	4.70	4.70	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.08	0.08	0.08	0.08	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)	4.78	4.78	4.78	4.78	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,892.39	15,931.44	15,931.44	15,931.44	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	226,158,753.14
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,140,798.56
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	130,565.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,219,988.40
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,530,934.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,198,655.86
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)				10,080,143.26
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				198,937,811.32

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)*		15,931.44
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,487.12
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.)	169,832,014.50	10,686.37
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)	169,832,014.50	10,686.37
B. Required effort (Line A.2 times 90%)	152,848,813.05	9,617.73
C. Current year expenditures (Line I.E and Line II.B)	198,937,811.32	12,487.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 8,052,395.24
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) 161,840,147.37

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) 4.98%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 68,670.00

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)	14,056,439.34
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	7,189,725.29
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	20,497.00
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)	677,570.88
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)	68,670.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	21,875,562.51
9. Carry-Forward Adjustment (Part IV, Line F)	8,900,374.41
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	30,775,936.92

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	138,671,226.04
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	23,130,247.60
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	18,635,468.40
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	130,565.00
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)	1,821,483.06
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
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)	10,346.00
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)	851.00
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)	12,928,270.03
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)	68,670.00
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)	2,246,785.10
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,062,656.59
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)	206,706,568.82

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) 10.58%

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) 14.89%

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)	21,875,562.51
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,969,696.83
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.23%) times Part III, Line B18); zero if negative	8,900,374.41
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.23%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.23%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	8,900,374.41
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	8,900,374.41

Approved indirect cost rate: 7.23%
Highest rate used in any program: 7.23%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	8,234,220.51	583,263.00	7.08%
01	3310	3,185,466.00	230,455.00	7.23%
01	3315	209,047.88	15,114.12	7.23%
01	3327	99,125.26	7,166.74	7.23%
01	3345	1,499.59	108.41	7.23%
01	3385	23,509.28	1,699.72	7.23%
01	4035	1,470,487.47	78,023.00	5.31%
01	4201	146,392.32	10,510.68	7.18%
01	4203	978,516.23	16,111.00	1.65%
01	6512	3,085,279.98	130,613.00	4.23%
01	6695	66,127.41	4,780.99	7.23%
01	9010	4,079,647.57	111,085.66	2.72%
12	6052	14,323.95	676.05	4.72%
12	6105	2,178,679.15	157,492.85	7.23%
13	5310	9,062,656.59	490,290.00	5.41%

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	155,374,370.31	2.87%	159,835,357.00	2.95%	164,556,650.00
2. Federal Revenues	8100-8299	408,273.19	-36.74%	258,273.00	0.00%	258,273.00
3. Other State Revenues	8300-8599	5,972,748.19	-49.75%	3,001,537.00	0.00%	3,001,537.00
4. Other Local Revenues	8600-8799	5,555,128.43	-10.87%	4,951,340.00	0.00%	4,951,340.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,000.00	1666.67%	318,000.00	0.00%	318,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(31,623,064.50)	-0.86%	(31,351,787.00)	1.00%	(31,665,305.00)
6. Total (Sum lines A1 thru A5c)		135,705,455.62	0.96%	137,012,720.00	3.22%	141,420,495.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				66,146,121.25		64,896,101.07
b. Step & Column Adjustment				992,191.82		983,001.93
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,242,212.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,146,121.25	-1.89%	64,896,101.07	1.51%	65,879,103.00
2. Classified Salaries						
a. Base Salaries				19,232,098.32		19,221,193.99
b. Step & Column Adjustment				288,481.47		290,769.01
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(299,385.80)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,232,098.32	-0.06%	19,221,193.99	1.51%	19,511,963.00
3. Employee Benefits	3000-3999	32,756,647.32	1.95%	33,395,781.00	4.89%	35,029,025.00
4. Books and Supplies	4000-4999	7,663,991.18	-43.62%	4,321,316.00	1.83%	4,400,242.00
5. Services and Other Operating Expenditures	5000-5999	18,491,383.67	-40.56%	10,991,935.00	0.93%	11,093,882.00
6. Capital Outlay	6000-6999	846,800.00	-40.71%	502,086.00	0.00%	502,086.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,837,390.22)	-34.94%	(1,195,437.00)	2.32%	(1,223,228.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,530,934.00	12.45%	1,721,569.00	0.22%	1,725,339.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		144,830,585.52	-7.58%	133,854,545.06	2.29%	136,918,412.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,125,129.90)		3,158,174.94		4,502,083.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		31,803,487.49		22,678,357.59		25,836,532.53
2. Ending Fund Balance (Sum lines C and D1)		22,678,357.59		25,836,532.53		30,338,615.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	636,048.00		405,372.00		405,372.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,784,762.59		6,032,100.00		6,133,422.00
2. Unassigned/Unappropriated	9790	15,257,547.00		19,399,060.53		23,799,821.53
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		22,678,357.59		25,836,532.53		30,338,615.53

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	6,784,762.59		6,032,100.00		6,133,422.00
c. Unassigned/Unappropriated	9790	15,257,547.00		19,399,060.53		23,799,821.53
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		22,042,309.59		25,431,160.53		29,933,243.53
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.						
Reduction in lines B1d and B2d reflect one-time fund expenditures that do not apply to subsequent years.						

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	835,849.00	0.00%	835,849.00	0.00%	835,849.00
2. Federal Revenues	8100-8299	16,879,778.21	-23.83%	12,857,673.00	0.00%	12,857,673.00
3. Other State Revenues	8300-8599	10,032,447.29	-1.23%	9,909,443.00	0.00%	9,909,443.00
4. Other Local Revenues	8600-8799	13,563,114.80	-9.60%	12,260,713.00	0.00%	12,260,712.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	31,623,064.50	-0.86%	31,351,787.00	1.00%	31,665,305.00
6. Total (Sum lines A1 thru A5c)		72,934,253.80	-7.84%	67,215,465.00	0.47%	67,528,982.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,111,399.27		20,078,128.00
b. Step & Column Adjustment				301,670.99		299,388.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(334,942.26)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,111,399.27	-0.17%	20,078,128.00	1.49%	20,377,516.00
2. Classified Salaries						
a. Base Salaries				15,657,555.45		15,574,272.00
b. Step & Column Adjustment				234,863.33		234,447.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(318,146.78)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,657,555.45	-0.53%	15,574,272.00	1.51%	15,808,719.00
3. Employee Benefits	3000-3999	18,445,974.44	3.22%	19,040,511.00	4.97%	19,986,587.00
4. Books and Supplies	4000-4999	6,848,047.94	-76.51%	1,608,283.00	-30.34%	1,120,258.00
5. Services and Other Operating Expenditures	5000-5999	11,919,470.80	-40.18%	7,130,319.00	-9.52%	6,451,690.00
6. Capital Outlay	6000-6999	6,308,188.40	-64.79%	2,221,205.00	0.01%	2,221,465.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	848,600.00	-43.44%	480,000.00	0.00%	480,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,188,931.32	-8.93%	1,082,747.00	0.00%	1,082,747.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		81,328,167.62	-17.35%	67,215,465.00	0.47%	67,528,982.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,393,913.82)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,393,913.82		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		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 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.						
Reduction in lines B1d and B2d reflect one-time fund expenditures that do not apply to subsequent years.						

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	156,210,219.31	2.86%	160,671,206.00	2.94%	165,392,499.00
2. Federal Revenues	8100-8299	17,288,051.40	-24.13%	13,115,946.00	0.00%	13,115,946.00
3. Other State Revenues	8300-8599	16,005,195.48	-19.33%	12,910,980.00	0.00%	12,910,980.00
4. Other Local Revenues	8600-8799	19,118,243.23	-9.97%	17,212,053.00	0.00%	17,212,052.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,000.00	1666.67%	318,000.00	0.00%	318,000.00
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)		208,639,709.42	-2.11%	204,228,185.00	2.31%	208,949,477.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				86,257,520.52		84,974,229.07
b. Step & Column Adjustment				1,293,862.81		1,282,389.93
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,577,154.26)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	86,257,520.52	-1.49%	84,974,229.07	1.51%	86,256,619.00
2. Classified Salaries						
a. Base Salaries				34,889,653.77		34,795,465.99
b. Step & Column Adjustment				523,344.80		525,216.01
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(617,532.58)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,889,653.77	-0.27%	34,795,465.99	1.51%	35,320,682.00
3. Employee Benefits	3000-3999	51,202,621.76	2.41%	52,436,292.00	4.92%	55,015,612.00
4. Books and Supplies	4000-4999	14,512,039.12	-59.14%	5,929,599.00	-6.90%	5,520,500.00
5. Services and Other Operating Expenditures	5000-5999	30,410,854.47	-40.41%	18,122,254.00	-3.18%	17,545,572.00
6. Capital Outlay	6000-6999	7,154,988.40	-61.94%	2,723,291.00	0.01%	2,723,551.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	848,600.00	-43.44%	480,000.00	0.00%	480,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(648,458.90)	-82.62%	(112,690.00)	24.66%	(140,481.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,530,934.00	12.45%	1,721,569.00	0.22%	1,725,339.00
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)		226,158,753.14	-11.09%	201,070,010.06	1.68%	204,447,394.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(17,519,043.72)		3,158,174.94		4,502,083.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		40,197,401.31		22,678,357.59		25,836,532.53
2. Ending Fund Balance (Sum lines C and D1)		22,678,357.59		25,836,532.53		30,338,615.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	636,048.00		405,372.00		405,372.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,784,762.59		6,032,100.00		6,133,422.00
2. Unassigned/Unappropriated	9790	15,257,547.00		19,399,060.53		23,799,821.53
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		22,678,357.59		25,836,532.53		30,338,615.53

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	6,784,762.59		6,032,100.00		6,133,422.00
c. Unassigned/Unappropriated	9790	15,257,547.00		19,399,060.53		23,799,821.53
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)		22,042,309.59		25,431,160.53		29,933,243.53
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.75%		12.65%		14.64%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		15,926.66		15,806.66		15,806.66
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		226,158,753.14		201,070,010.06		204,447,394.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		226,158,753.14		201,070,010.06		204,447,394.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,784,762.59		6,032,100.30		6,133,421.82
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)		6,784,762.59		6,032,100.30		6,133,421.82
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

CASH FLOW FORECAST

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			44,114,231.54	43,789,125.46	32,558,952.61	27,797,692.99	25,061,408.64	21,099,044.41	30,745,588.78	35,475,727.53
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,101,408.00	5,101,408.00	14,852,778.00	9,182,534.00	9,182,534.00	14,852,779.00	9,182,534.00	10,396,491.00
Property Taxes	8020-8079		1,035,939.59	524,596.97	206,636.18	1,902,026.35	0.00	10,923,207.49	7,148,758.03	1,885,045.00
Miscellaneous Funds	8080-8099		0.00	(265,964.68)	(531,929.34)	(354,619.57)	(354,619.57)	(354,619.57)	(74,535.57)	(222,202.00)
Federal Revenue	8100-8299		48,939.80	25,382.78	8,427.00	2,194,921.79	149,819.32	51,278.55	0.00	1,216,795.00
Other State Revenue	8300-8599		43,045.00	43,045.00	77,482.00	1,066,460.78	77,482.00	955,889.00	2,520,877.90	800,260.00
Other Local Revenue	8600-8799		463,541.57	846,738.48	1,887,698.54	2,380,692.40	1,113,719.35	2,694,540.58	1,151,210.86	955,913.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,692,873.96	6,275,206.55	16,501,092.38	16,372,015.75	10,168,935.10	29,123,075.05	19,928,845.22	15,032,302.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		920,319.05	7,955,787.47	7,469,076.33	7,604,600.53	7,667,960.64	7,554,582.21	7,530,733.22	7,808,782.00
Classified Salaries	2000-2999		1,458,083.91	3,256,112.16	2,944,551.10	2,931,813.48	3,048,125.14	2,936,763.50	2,906,409.40	2,978,725.00
Employee Benefits	3000-3999		861,033.81	4,084,285.99	3,536,817.79	3,334,838.37	3,693,056.54	4,076,400.13	3,502,090.91	4,864,250.00
Books and Supplies	4000-4999		50,250.22	410,396.45	1,054,568.23	767,560.39	300,107.60	2,130,761.14	485,266.11	1,204,202.00
Services	5000-5999		693,135.39	1,782,061.71	1,631,316.95	1,872,414.86	1,085,082.42	1,128,583.45	1,622,187.35	2,736,977.00
Capital Outlay	6000-6599		109,326.50	316,447.31	429,851.57	350,417.88	166,581.16	106,133.84	64,270.00	500,850.00
Other Outgo	7000-7499		14,515.60	184,223.33	0.00	0.00	30,944.02	5,137.64	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	1,530,934.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,106,664.48	17,989,314.42	17,066,181.97	18,392,579.51	15,991,857.52	17,938,361.91	16,110,956.99	20,093,786.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	384,339.38	(20,870.63)	(506,980.57)	(478,811.19)	(450,099.35)	(282,408.97)	(338,502.57)	698,364.88	0.00
Accounts Receivable	9200-9299	5,397,246.89	138,199.77	88,085.55	12,718.34	944,113.41	2,463,913.47	3,120.50	553,530.18	500,000.00
Due From Other Funds	9310	894,848.54	(134,473.70)	10,643.40	567,608.03	1,070.81	0.00	0.00	(100,000.00)	225,000.00
Stores	9320	255,372.00		(129,130.81)	(69,891.20)	265,545.45	(111,451.02)	58,081.61	(21,987.45)	0.00
Prepaid Expenditures	9330	487,498.36		0.00	0.00	0.00	0.00	0.00	22,500.00	0.00
Other Current Assets	9340	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		7,419,305.17	(17,144.56)	(537,382.43)	31,623.98	760,630.32	2,070,053.48	(277,300.46)	1,152,407.61	725,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(4,910,601.73)	1,594,635.03	2,790,151.54	0.00	(14,446.58)	14,446.58	21,560.39	220.01	0.00
Due To Other Funds	9610	(4,084,917.86)	61.50	156.40	4,084,699.96	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(2,708,296.15)		0.00	0.00	2,708,296.15	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(11,703,815.74)	1,594,696.53	2,790,307.94	4,084,699.96	2,693,849.57	14,446.58	21,560.39	220.01	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	(1,299,474.47)	3,811,625.39	(143,094.05)	1,217,498.66	(195,048.71)	(1,239,307.92)	(239,937.08)	0.00
TOTAL BALANCE SHEET ITEMS		19,123,120.91	(2,911,315.56)	483,935.02	(4,196,170.03)	(715,720.59)	1,860,558.19	(1,538,168.77)	912,250.52	725,000.00
E. NET INCREASE/DECREASE (B - C + D)			(325,106.08)	(11,230,172.85)	(4,761,259.62)	(2,736,284.35)	(3,962,364.23)	9,646,544.37	4,730,138.75	(4,336,484.00)
F. ENDING CASH (A + E)			43,789,125.46	32,558,952.61	27,797,692.99	25,061,408.64	21,099,044.41	30,745,588.78	35,475,727.53	31,139,243.53
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		31,139,243.53	30,970,832.53	28,480,134.53	26,630,730.53				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	10,396,491.00	10,396,491.00	10,396,491.00	13,269,715.00	0.00		122,311,654.00	122,311,654.00
Property Taxes	8020-8079	3,016,072.00	3,551,424.00	3,393,081.00	4,114,103.49	0.00		37,700,890.10	37,700,890.10
Miscellaneous Funds	8080-8099	(570,349.00)	(291,753.00)	(218,539.00)	(563,193.49)	0.00		(3,802,324.79)	(3,802,324.79)
Federal Revenue	8100-8299	3,128,901.00	1,042,967.00	1,216,795.00	2,259,762.00	5,944,062.16		17,288,051.40	17,288,051.40
Other State Revenue	8300-8599	960,312.00	1,120,364.00	1,280,416.00	2,400,780.00	4,658,781.80		16,005,195.48	16,005,195.48
Other Local Revenue	8600-8799	1,720,642.00	1,338,278.00	1,147,095.00	955,913.00	2,462,260.45		19,118,243.23	19,118,243.23
Interfund Transfers In	8910-8929	0.00	0.00	0.00	18,000.00	0.00		18,000.00	18,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		18,652,069.00	17,157,771.00	17,215,339.00	22,455,080.00	13,065,104.41	0.00	208,639,709.42	208,639,709.42
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,895,259.00	7,763,177.00	7,859,059.00	8,228,184.07	0.00		86,257,520.52	86,257,520.52
Classified Salaries	2000-2999	3,024,882.00	3,541,843.00	3,116,421.00	2,745,924.08	0.00		34,889,653.77	34,889,653.77
Employee Benefits	3000-3999	4,864,250.00	4,864,250.00	4,864,250.00	8,657,098.22	0.00		51,202,621.76	51,202,621.76
Books and Supplies	4000-4999	1,239,037.00	1,423,852.00	1,275,170.00	1,295,221.00	2,875,646.98		14,512,039.12	14,512,039.12
Services	5000-5999	1,824,652.00	1,672,597.00	1,520,543.00	1,216,435.00	11,624,868.34		30,410,854.47	30,410,854.47
Capital Outlay	6000-6599	572,400.00	357,750.00	429,300.00	643,949.00	3,107,711.14		7,154,988.40	7,154,988.40
Other Outgo	7000-7499	0.00	0.00	0.00	(34,679.49)	0.00		200,141.10	200,141.10
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		1,530,934.00	1,530,934.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		19,420,480.00	19,623,469.00	19,064,743.00	22,752,131.88	17,608,226.46	0.00	226,158,753.14	226,158,753.14
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							(1,379,308.40)	
Accounts Receivable	9200-9299	500,000.00	0.00	0.00	193,566.00			5,397,247.22	
Due From Other Funds	9310	100,000.00	225,000.00	0.00	0.00			894,848.54	
Stores	9320	0.00	0.00	0.00	0.00			(8,833.42)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			22,500.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		600,000.00	225,000.00	0.00	193,566.00	0.00	0.00	4,926,453.94	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	250,000.00	0.00	254,035.00			4,910,601.97	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			4,084,917.86	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			2,708,296.15	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	250,000.00	0.00	254,035.00	0.00	0.00	11,703,815.98	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			1,912,261.82	
TOTAL BALANCE SHEET ITEMS		600,000.00	(25,000.00)	0.00	(60,469.00)	0.00	0.00	(4,865,100.22)	
E. NET INCREASE/DECREASE (B - C + D)		(168,411.00)	(2,490,698.00)	(1,849,404.00)	(357,520.88)	(4,543,122.05)	0.00	(22,384,143.94)	(17,519,043.72)
F. ENDING CASH (A + E)		30,970,832.53	28,480,134.53	26,630,730.53	26,273,209.65				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,730,087.60	

CRITERIA and STANDARDS

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 12, 2019

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Louise Gibson

Telephone: 619.588.3071

Title: Director, Fiscal Services

E-mail: gibson@cajonvalley.net

Criteria and Standards Review Summary

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

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

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

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	15,926.66	15,926.66		
Charter School	0.00	0.00		
Total ADA	15,926.66	15,926.66	0.0%	Met
1st Subsequent Year (2019-20)				
District Regular	15,926.66	15,806.66		
Charter School				
Total ADA	15,926.66	15,806.66	-0.8%	Met
2nd Subsequent Year (2020-21)				
District Regular	15,926.66	15,806.66		
Charter School				
Total ADA	15,926.66	15,806.66	-0.8%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:

(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	16,621	16,670		
Charter School				
Total Enrollment	16,621	16,670	0.3%	Met
1st Subsequent Year (2019-20)				
District Regular	16,621	16,545		
Charter School				
Total Enrollment	16,621	16,545	-0.5%	Met
2nd Subsequent Year (2020-21)				
District Regular	16,621	16,545		
Charter School				
Total Enrollment	16,621	16,545	-0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	15,401	15,938	
Charter School			
Total ADA/Enrollment	15,401	15,938	96.6%
Second Prior Year (2016-17)			
District Regular	15,676	16,192	
Charter School			
Total ADA/Enrollment	15,676	16,192	96.8%
First Prior Year (2017-18)			
District Regular	15,888	16,581	
Charter School	0		
Total ADA/Enrollment	15,888	16,581	95.8%
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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	15,927	16,670		
Charter School	0			
Total ADA/Enrollment	15,927	16,670	95.5%	Met
1st Subsequent Year (2019-20)				
District Regular	15,807	16,545		
Charter School				
Total ADA/Enrollment	15,807	16,545	95.5%	Met
2nd Subsequent Year (2020-21)				
District Regular	15,807	16,545		
Charter School				
Total ADA/Enrollment	15,807	16,545	95.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	159,754,137.00	160,012,544.10	0.2%	Met
1st Subsequent Year (2019-20)	162,805,918.00	164,040,050.00	0.8%	Met
2nd Subsequent Year (2020-21)	168,750,527.00	169,225,343.00	0.3%	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 first interim projections 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)	93,727,893.32	111,354,651.82	84.2%
Second Prior Year (2016-17)	101,796,000.87	117,402,724.18	86.7%
First Prior Year (2017-18)	110,118,128.95	124,001,025.48	88.8%
	Historical Average Ratio:		86.6%

	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):	83.6% to 89.6%	83.6% to 89.6%	83.6% to 89.6%

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)	118,134,866.89	143,299,651.52	82.4%	Not Met
1st Subsequent Year (2019-20)	117,513,076.06	132,132,976.06	88.9%	Met
2nd Subsequent Year (2020-21)	120,420,091.00	135,193,073.00	89.1%	Met

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

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

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

Explanation:
(required if NOT met)

2018-19 budgeted expenditures include carry-over balances from prior year, as well as a new grants that are not ongoing. This decreases the ratio comparison of one year of salaries and benefits to more than one year of revenue for non-salary expenditures and one-time grants..

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	16,254,273.40	17,288,051.40	6.4%	Yes
1st Subsequent Year (2019-20)	15,330,973.00	13,115,946.00	-14.4%	Yes
2nd Subsequent Year (2020-21)	15,330,973.00	13,115,946.00	-14.4%	Yes

Explanation:
(required if Yes)

The 2018-19 Second Interim budget includes increased Federal Title funding and a Federal bus grant that was not known when First Interim reporting was submitted. One-time funds and Federal carry-over reductions are projected in subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	15,502,893.20	16,005,195.48	3.2%	No
1st Subsequent Year (2019-20)	12,626,982.00	12,910,980.00	2.2%	No
2nd Subsequent Year (2020-21)	12,626,982.00	12,910,980.00	2.2%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	18,049,521.78	19,118,243.23	5.9%	Yes
1st Subsequent Year (2019-20)	16,405,695.00	17,212,053.00	4.9%	No
2nd Subsequent Year (2020-21)	16,405,695.00	17,212,052.00	4.9%	No

Explanation:
(required if Yes)

Local revenue budgets were increased for interest, STRS prior year refunds, E-rate, outdoor education, a new Jimmie Johnson grant, Refugee School Impact Grant, and a Kaiser Community Foundation grant.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	15,866,907.51	14,512,039.12	-8.5%	Yes
1st Subsequent Year (2019-20)	7,121,624.00	5,929,599.00	-16.7%	Yes
2nd Subsequent Year (2020-21)	6,736,366.00	5,520,500.00	-18.0%	Yes

Explanation:
(required if Yes)

The 2018-19 budget for books and supplies were reduced in Parent fees, computer equipment replacement, computer supplies, unrestricted lottery, Preschool, and Federal Title funds to other cover purchases made in other expenditure types. Prior year carry-over and restricted revenue for subsequent years reflect spending all revenue in the year received.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	30,787,949.23	30,410,854.47	-1.2%	No
1st Subsequent Year (2019-20)	18,879,970.00	18,122,254.00	-4.0%	No
2nd Subsequent Year (2020-21)	18,267,234.00	17,545,572.00	-4.0%	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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	49,806,688.38	52,411,490.11	5.2%	Not Met
1st Subsequent Year (2019-20)	44,363,650.00	43,238,979.00	-2.5%	Met
2nd Subsequent Year (2020-21)	44,363,650.00	43,238,978.00	-2.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	46,654,856.74	44,922,893.59	-3.7%	Met
1st Subsequent Year (2019-20)	26,001,594.00	24,051,853.00	-7.5%	Not Met
2nd Subsequent Year (2020-21)	25,003,600.00	23,066,072.00	-7.7%	Not Met

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

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

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

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

The 2018-19 Second Interim budget includes increased Federal Title funding and a Federal bus grant that was not known when First Interim reporting was submitted. One-time funds and Federal carry-over reductions are projected in subsequent years.

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

Local revenue budgets were increased for interest, STRS prior year refunds, E-rate, outdoor education, a new Jimmie Johnson grant, Refugee School Impact Grant, and a Kaiser Community Foundation grant.

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

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

The 2018-19 budget for books and supplies were reduced in Parent fees, computer equipment replacement, computer supplies, unrestricted lottery, Preschool, and Federal Title funds to other cover purchases made in other expenditure types. Prior year carry-over and restricted revenue for subsequent years reflect spending all revenue in the year received.

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

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - 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 First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,784,762.59	6,784,856.63	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		5,884,224.63	

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)	9.8%	12.7%	14.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	4.2%	4.9%

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)	(9,125,129.90)	144,830,585.52	6.3%	Not Met
1st Subsequent Year (2019-20)	3,158,174.94	133,854,545.06	N/A	Met
2nd Subsequent Year (2020-21)	4,502,083.00	136,918,412.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

2018-19 deficit spending is due to carry-over funds from 2017-18 that were re-budgeted in 2018-19 and projected to be entirely spent in the current year.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2018-19)	22,678,357.59		Met
1st Subsequent Year (2019-20)	25,836,532.53		Met
2nd Subsequent Year (2020-21)	30,338,615.53		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2018-19)	26,273,209.65		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.)	15,927	15,807	15,807
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	226,158,753.14	201,070,010.06	204,447,394.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	226,158,753.14	201,070,010.06	204,447,394.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,784,762.59	6,032,100.30	6,133,421.82
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)	6,784,762.59	6,032,100.30	6,133,421.82

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,784,762.59	6,032,100.00	6,133,422.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	15,257,547.00	19,399,060.53	23,799,821.53
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	22,042,309.59	25,431,160.53	29,933,243.53
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.75%	12.65%	14.64%
District's Reserve Standard (Section 10B, Line 7):	6,784,762.59	6,032,100.30	6,133,421.82
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

A 2017-18 LCFF Unduplicated Pupil Count audit finding adjustment is estimated to cost \$467,112. While the District plans to appeal the finding, the cost is factored into the budget for the current and future years.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

We project temporary loans to Child Development and Child Nutrition funds to cover payroll while waiting for program funding and Federal reimbursements. Program revenue is sufficient to fund the annual programs, and the loans are only needed to remedy temporary cash flow needs.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(30,197,635.56)	(31,624,891.88)	4.7%	1,427,256.32	Met
1st Subsequent Year (2019-20)	(29,863,381.00)	(31,351,787.00)	5.0%	1,488,406.00	Met
2nd Subsequent Year (2020-21)	(30,162,015.00)	(31,665,305.00)	5.0%	1,503,290.00	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	18,000.00	18,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	318,000.00	318,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	318,000.00	318,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	1,530,934.00	1,530,934.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	1,721,569.00	1,721,569.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	1,725,339.00	1,725,339.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increases in capital leases are for new buses and solar performance and maintenance contracts. Funds were set aside in Fund 40, Capital Reserve, to fund buses. Ongoing electricity savings, Federal solar subsidies, and deferred maintenance funds will be used to cover solar payments.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

First Interim (Form 01CSI, Item S7A)	Second Interim
53,580,872.00	53,580,872.00
0.00	0.00
53,580,872.00	53,580,872.00

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

Actuarial	Actuarial
Jun 30, 2017	Jun 30, 2017

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

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

First Interim (Form 01CSI, Item S7A)	Second Interim
2,740,379.00	2,740,379.00
3,198,143.00	3,198,143.00
3,403,644.00	3,403,644.00

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

2,750,735.24	2,768,186.68
2,791,996.00	2,809,709.48
2,833,876.00	2,851,855.12

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

15,073,166.00	15,073,166.00
15,600,727.00	15,600,727.00
16,146,752.00	16,146,752.00

- d. Number of retirees receiving OPEB benefits
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

174	172
190	180
190	180

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

b. Amount contributed (funded) for self-insurance programs
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

First Interim (Form 01CSI, Item S7B)	Second Interim

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	894.0	936.5	936.5	936.5

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

- 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 First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

- 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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	723.0	801.9	805.0	805.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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 First Interim

Are any new costs negotiated since first interim 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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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	81.0	88.0	89.0	89.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

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**

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

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

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

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

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

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

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

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

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.

- 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.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

MULTI-YEAR BUDGET PROJECTION
and
ASSUMPTIONS NARRATIVE

Cajon Valley Union School District Multiyear Projection for 2018-2019 thru 2020-2021
Based on 2018-19 Second Interim Report, Updated 3/12/2019

Assumptions:

		State COLA 3.70%	Gap / Undup 100%, 69.90%	P2 ADA 15,931.44	State COLA 3.46%	Gap / Undup 100%, 68.98%	Fund Prior P2 ADA 15,811.44	State COLA 2.86%	Gap / Undup 100%, 70.57%	P2 ADA 15,811.44
		2018/2019 2nd Interim Budget			2019/2020 Projected			2020/2021 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	155,374,370	835,849	156,210,219	159,835,357	835,849	160,671,206	164,556,650	835,849	165,392,499
Federal Revenue	8100-8299	408,273	16,879,778	17,288,051	258,273	12,857,673	13,115,946	258,273	12,857,673	13,115,946
Other State Revenue	8300-8599	5,972,748	10,032,447	16,005,195	3,001,537	9,909,443	12,910,980	3,001,537	9,909,443	12,910,980
Local Revenue	8600-8799	5,555,128	13,563,115	19,118,243	4,951,340	12,260,712	17,212,053	4,951,340	12,260,712	17,212,053
Interfund Transfers In	8900-8929	18,000	-	18,000	318,000	-	318,000	318,000	-	318,000
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	-31,623,065	31,623,065	-	-31,351,787	31,351,787	-	-31,665,305	31,665,305	-
Total Revenue with Adjustments		135,705,456	72,934,254	208,639,709	137,012,720	67,215,465	204,228,185	141,420,495	67,528,983	208,949,478
Expenditures										
Certificated Salaries	1000-1999	66,146,121	20,111,399	86,257,521	64,896,101	20,078,128	84,974,229	65,879,103	20,377,516	86,256,619
Classified Salaries	2000-2999	19,232,098	15,657,555	34,889,654	19,221,194	15,574,272	34,795,466	19,511,963	15,808,719	35,320,683
Employee Benefits	3000-3999	32,756,647	18,445,974	51,202,622	33,395,781	19,040,511	52,436,292	35,029,025	19,986,587	55,015,612
Books/Supplies	4000-4999	7,663,991	6,848,048	14,512,039	4,321,316	1,608,283	5,929,599	4,400,242	1,120,258	5,520,501
Services/Operating Expenses	5000-5999	18,491,384	11,919,471	30,410,854	10,991,935	7,130,319	18,122,254	11,093,882	6,451,690	17,545,571
Capital Outlay	6000-6999	846,800	6,308,188	7,154,988	502,086	2,221,205	2,723,291	502,086	2,221,465	2,723,551
Other Outgo & Long Term Debt	7100-7499	0	848,600	848,600	0	480,000	480,000	0	480,000	480,000
Direct/Indirect Support	7300-7399	-1,837,390	1,188,931	-648,459	-1,195,437	1,082,747	-112,690	-1,223,228	1,082,747	-140,481
Interfund Transfers Out	7600-7629	1,530,934	-	1,530,934	1,721,569	-	1,721,569	1,725,339	-	1,725,339
Total Expenditures		144,830,586	81,328,168	226,158,753	133,854,545	67,215,465	201,070,010	136,918,413	67,528,983	204,447,395
Beginning Fund Balance		31,803,487	8,393,914	40,197,401	22,678,357	0	22,678,358	25,836,533	0	25,836,533
Projected Ending Fund Balance		22,678,357	0	22,678,358	25,836,533	0	25,836,533	30,338,615	0	30,338,615
Excess or (Deficit)		-9,125,130	-8,393,914	-17,519,044	3,158,175	0	3,158,175	4,502,083	0	4,502,083
Revolving Cash		150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Stores		255,372	-	255,372	255,372	-	255,372	255,372	-	255,372
Prepaid Expenditures		230,676	-	230,676	0	-	0	-	-	-
Mandated Reserve for Contingencies		6,784,763	-	6,784,763	6,032,100	-	6,032,100	6,133,422	-	6,133,422
Other Designated or Restricted Funds		-	-	-	-	-	-	-	-	-
Unappropriated Reserve		15,257,547	0	15,257,547	19,399,060	(0)	19,399,060	23,799,822	0	23,799,821

**CAJON VALLEY UNION SCHOOL DISTRICT ASSUMPTIONS USED TO DEVELOP THE
2018-19 THROUGH 2020-21 MULTI-YEAR BUDGET PROJECTION
FOR 2018-19 SECOND INTERIM REPORT**

1. LCFF REVENUE ASSUMPTIONS (Based on SSC recommendation):

2018-19	3.70% COLA applied to base, 100% of gap funded by State, 69.90% Unduplicated
2019-20	3.46% COLA applied to base, 100% of gap funded by State, 68.98% Unduplicated
2020-21	2.86% COLA applied to base, 100% of gap funded by State, 70.57% Unduplicated

The statutory COLA has been added to the base LCFF calculation for each year, and gap funding of 100% is included in 2018-19 and future years. The Unduplicated percentage of students eligible for supplemental & concentration funding is projected to be an average of 69.82% through 2020-21.

2. One-time revenue of \$2.9 million and associated expenditures for outstanding mandated cost claims are included in the 2018-19 projections only. Federal restricted grants include the new Diesel Emissions Reduction Grant (DERA) of \$1.0 million for electric buses. State restricted grants include \$502,000 for the new Low Performing Students and Classified Professional Development funding. Local restricted grants include \$109,300 of new funding from Jimmy Johnson, Kaiser California Community, and First Lego grants.

3. Enrollment figures reflect estimated P2 average daily attendance (ADA) of 15,931.44 for 2018-19 which represents an increase of 39 ADA from adoption. ADA is projected to decrease to 15,811.44 for 2019-20 and 2020-21. We estimate 150 ADA loss to a new charter school in 2019-20 which is offset by an increase of 30 ADA at Flying Hills as the school transitions from grades TK-6 to TK-8 over the next two years. Because State funding is calculated using the greater of current or prior year ADA, the full effects of the ADA reduction are realized in 2020-21.

4. 2018-19 off-schedule 1% pay is included in 2018-19 and removed from 2019-20 expenditures. The cost of step and column increases are estimated at 1.5% and included in the expenditure projections each subsequent year.

5. There is no reserve for future salary COLA settlements in these projections. However, an estimated amount is included to cover the increase in health and welfare contributions based upon the negotiated sharing formula of 75%/25% for CSEA and CVEA and 70%/30% for CVAA through 06/30/2020.

6. Annual rate increases in STRS and PERS benefit costs are included in the 2018-19 budget and subsequent years. These costs are estimated to increase by \$1.4 million in 2019-20, and \$2.1 million in 2020-21. The 2019-20 STRS rate is 17.13% which is 1% lower than expected as a result of the governor's proposal to buy down the rate for one year. The STRS rate will increase to 18.10% in 2020-21. The 2019-20 PERS rate is 20.70% and will increase to 23.40% in 2020-21. STRS and PERS contribution increases will continue each year until the target rates are reached in 2020-21 for STRS and 2024-25 for PERS.

7. The current level of services and supplies for most areas is projected forward over the 2-year period, with modest inflation of 1% - 2% where necessary.

8. The 2019-20 and 2020-21 years include a transfer in from the equipment and furniture replacement fund for needs in those years.

9. Long-term debt payments for replacement school buses will continue for two years and are reflected as a transfer out to the Special Reserve Fund for Capital Outlay Projects, Fund 40.

10. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement in 2018-19. Reaching and maintaining this funding level is a condition of receiving State School Facility Program (SFP) Funding last year.

11. The Governmental Accounting Standards Board (GASB) requires districts to report their proportionate share of defined benefit pension plans, such as CalSTRS, per GASB 68. These "STRS On-Behalf" entries increase District pension expenditures and revenue. The entries increase the required 3% reserve for economic uncertainties and the 3% RRMA contribution amounts even though the entry has a net zero difference.

12. Board designations for school and District programs included in the unaudited actuals as of 6/30/18 are included in the 2018-19 projected budget. They are removed for the 2019-20 and 2020-21 years.