



First Interim Budget Report

December 2018

La Mesa-Spring Valley Schools
4750 Date Avenue
La Mesa, California 91942
(619) 668-5700, <http://lmsvschools.org>

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Technical Budget Documents

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About La Mesa-Spring Valley Schools

La Mesa-Spring Valley Schools is a high-performing school district located just east of San Diego. The District is committed to high student performance embedded in a culture of quality and continuous improvement. We embrace diversity. Collaboration is valued among all stakeholder groups and the interest-based process is used as the core for problem solving. The District covers 26 square miles and serves 12,330 pupils (not including preschool) with 16 elementary schools (grades K-6), one middle school (grades 7-8), one literacy academy (grades K-3), and three specialty academies (grades 4-8). The District employs just over 2,000 people with an annual general fund budget of approximately 125 million.

Board of Education

Megan Epperson
Charda Fontenot
Jim Long
Rebecca McRae
Dr. Emma Turner

District Administration

David Feliciano	Superintendent
Jennifer Nerat	Assistant Superintendent, Business Services
Tina Sardina	Assistant Superintendent, Human Resources
Guido Magliato	Assistant Superintendent, Learning Support
Deann Ragsdale	Assistant Superintendent, Student Supports

Our Purpose

To inspire learning and respect

Our Vision

La Mesa-Spring Valley Schools is a community of life-long learners who engage in continuous improvement and contribute positively to a global society, within a safe learning environment.

Our Principles

In order to achieve work purposefully and realize our vision we must:

- Make decisions based upon the best interest of all children
- Honor individuality and diversity
- Act with integrity
- Partner with the community
- Strive for excellence
- Establish, measure and hold ourselves accountable to appropriate goals
- Communicate effectively
- Develop well-rounded learners
- Explore a sense of possibility
- Use resources wisely

Communities We Serve

Communities served include the City of La Mesa, a portion of the City of El Cajon, and the unincorporated communities of Mt. Helix, Casa de Oro, and Spring Valley, all within San Diego County.

Schools

16	Elementary Schools	(Grades K-6)
1	Middle School	(Grades 7-8)
1	K-3 Academy	(Grades K-3)
3	4-8 Academies	(Grades 4-8)

District Enrollment

All Schools	12,107
Grades K-3	5,350
Grades 4-8	6,757

Average Class Size

Grades K-3	26 to 1
Grades 4-8	29 to 1

Student Ethnicity

Hispanic	50%
White	30%
African American	10%
Two or More Races	5%
Asian	3%
Other	2%

Percentage of Unduplicated Pupils: 61%

The term “unduplicated pupils” refers to students who are English learners, meet income or categorical eligibility requirements for free or reduced-price meals, or are foster youth. The term unduplicated means that each pupil is counted only once even if the pupil meets more than one of these criteria.

About the First Interim Report

School districts are required to prepare interim reports twice each fiscal year to update the District's budget projections through the balance of the school year. The First Interim Report, due in early December, covers the period through October 31. The Second Interim Report, due in mid-March, covers the period through January 31. With each interim report, the Board states whether the District's fiscal condition is projected to be positive, qualified, or negative (will, may not, or will not be solvent over the next three years), which is then submitted to, and officially certified by, the County Superintendent.

Education Code Sections 42130 and 42131 require that interim reports be submitted to the governing board on the Standard Account Code Structure forms, which is the format prescribed by the Superintendent of Public Instruction.

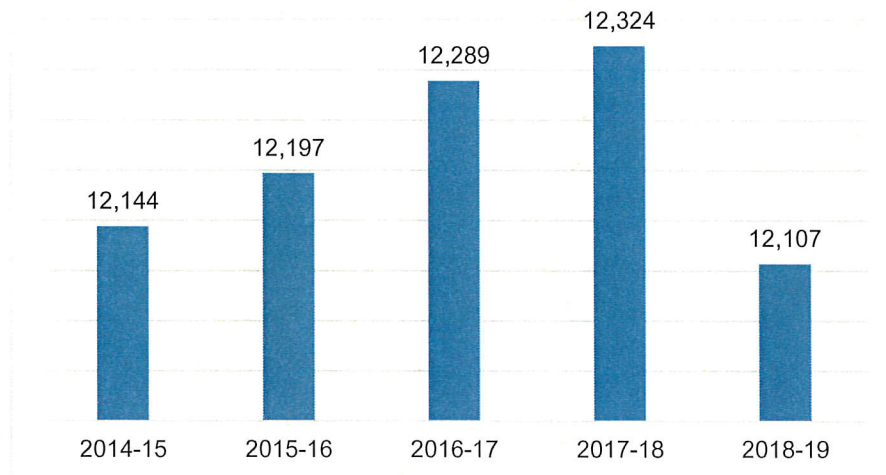
Enclosed are the forms necessary to report the financial position of the District as of October 31, 2018. The First Interim certification is positive, as we are projecting the District will be able to meet its financial obligations for the current year, next year, and the subsequent fiscal year.

Enrollment, Attendance, Demographics

Enrollment

District enrollment is projected to decline to 12,107 in the 2018-19 school year; however, cohort analysis suggests a flattening out of enrollment in the 2019-20 school year.

District Enrollment History

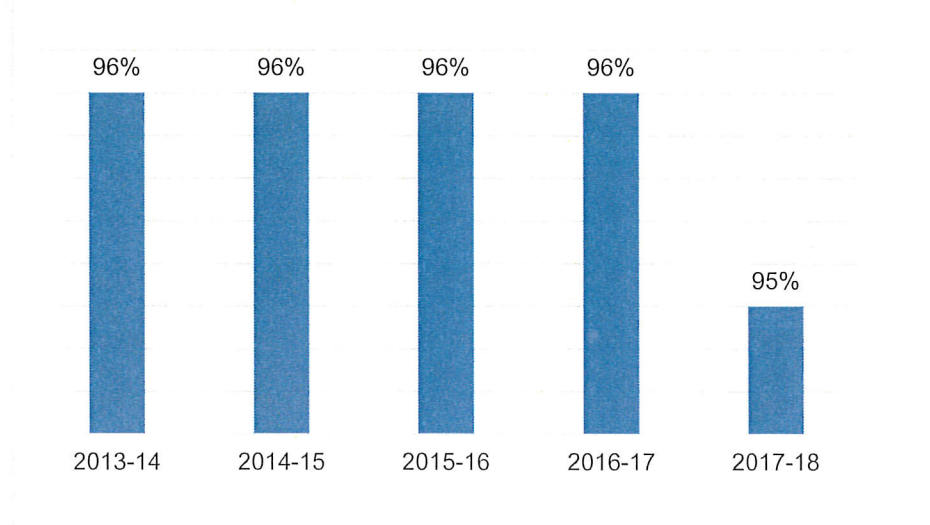


Average Daily Attendance (ADA) Percentage

ADA is the average number of pupils in attendance on a daily basis. Almost all District revenues and grants are based on ADA. The ADA percentage is the annual ADA divided by enrollment.

ADA is projected to remain flat at 95% in the 2018-19 school year; however, the District is actively working with its school communities to bring the average back up to 96%. The average elementary school district ADA percentage is 96% statewide.

District ADA History



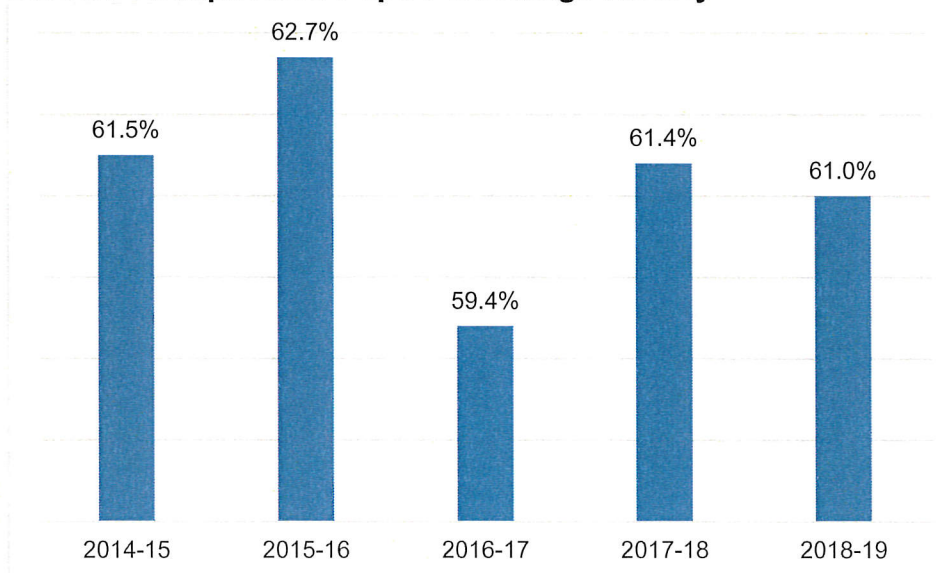
Unduplicated Pupils

The term “unduplicated pupils” refers to students who are English learners, meet income or categorical eligibility requirements for free or reduced-price meals, or are foster youth. The term unduplicated means that each pupil is counted only once even if the pupil meets more than one of these criteria.

The percentage of unduplicated pupils is the number of unduplicated pupils divided by total enrollment in the current year. Local Control Funding Formula (LCFF) Supplemental and Concentration grant totals are calculated using a three-year rolling average of unduplicated pupils enrolled in the District.

The District’s current percentage of unduplicated pupils is 61%.

District Unduplicated Pupil Percentage History



Local Control Funding Formula

The LCFF replaced California's nearly half-century-old school finance system (Revenue Limits), with one that aims to provide local control as well as greater transparency and fairness. Under the LCFF, school districts receive a uniform base grant, increased by the annual Cost-of-Living-Adjustment (COLA), adjusted by grade level, plus additional funds for pupils with greater educational needs, defined as low-income, English learner and foster youth pupils (unduplicated pupils). Districts receive an additional 20 percent per student "supplemental" grant based on the number of unduplicated pupils. Districts in which these pupils make up at least 55 percent of enrollment are entitled to a "concentration" grant, an additional 50 percent of the base grant for each unduplicated pupil above the 55 percent threshold.

Local Control and Accountability Plans

While the LCFF gives districts wide discretion to spend their base funding as they choose, they must use supplemental and concentration funds to increase or improve services for unduplicated pupils over services provided for all pupils. Use of LCFF funds are guided by a Local Control and Accountability Plan (LCAP), which is developed and adopted by each individual school district.

Phased Implementation

The LCFF is fully funded in the current fiscal year after a phased implementation, which began in 2013-14.

Key Terms

Base Grant

Every district will receive the same base grant for each student, depending on his or her grade level. The base grant is adjusted by the COLA each year. The K-3 base grant is adjusted up by 10.4 percent as an incentive to implement class-size reduction (CSR). This is referred to as the "grade span adjustment." Districts will receive less funding for pupils in middle grades than for those in elementary after grade span adjustments.

Supplemental and Concentration Grants

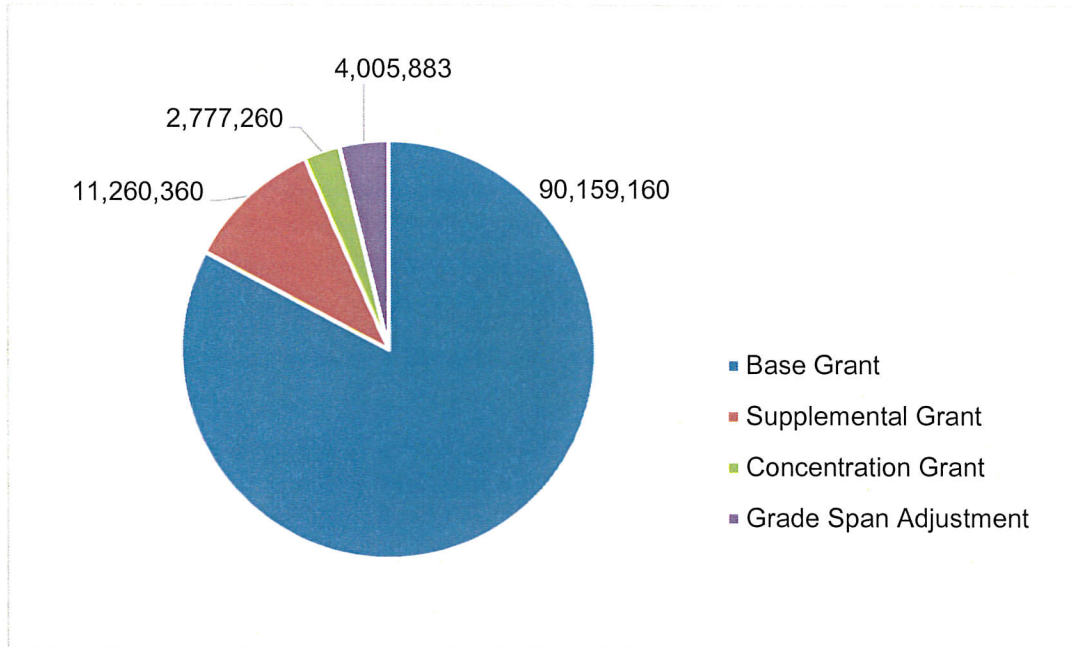
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Add-ons

- Home-to-school transportation
- Targeted Instructional Improvement Block Grant (TIIBG)
(Districts continue to receive transportation and Targeted Instructional Improvement Block Grant funds at the 2012-13 level.)

2018-19 LCFF Components

The following chart illustrates the District's actual funding per LCFF component in the current fiscal year.



Significant Changes to the State Budget

In California, school districts are required to adopt their annual budgets prior to the State. As such, the District's adopted budget assumptions are based on the Governor's May Revision budget report (not on the State's adopted budget). Any changes from the May Revision that were ultimately included in the State's adopted budget are reflected in the District's First Interim Report.

LCFF Base Grant

The COLA on the base grant increased to 3.7%.

One-Time Funds

One-time funds proposed to be funded at \$344 per ADA, were funded in the current year at \$184 per ADA which is a reduction of approximately \$1.8M.

Reserve Cap

Senate Bill 751 (Hill and Glazer) was signed by the Governor on October 11, 2017, and modifies Education Code 42127.01 (commonly referred to as the reserve cap). SB 751 will take effect on January 1, 2018.

According to the California School Boards Association (CSBA):

SB 751 amends the current reserve cap law to provide important relief for every single school district in California. Absent a full repeal of the original reserve cap law, SB 751 ensures that if the reserve cap ever becomes active, every school district in the state will have significant relief from the reserve cap limitations that were put into statute in 2014.

Specifically, SB 751 provides relief to every district by:

- Exempting ALL small school districts of less than 2,501 ADA.
- Exempting ALL basic aid school districts.
- Raising the reserve cap limit to 10 percent of the district's general fund.
The original reserve cap, if enacted, would have limited school districts to a reserve balance of not more than twice the state-required minimum reserve balance, or between 2 and 6 percent of the district's general fund, depending on district size.
- Establishing a new reserve cap "trigger," making it significantly less likely that the current reserve cap would ever become active.
- Applying the higher cap only to the assigned and unassigned balances in the general fund and special reserve fund for other than capital outlay.

About SACS Reporting

Local educational agencies (LEAs) throughout the State of California are required to submit a series of reports and data to the California Department of Education (CDE). In 1997, a standardized account code structure (SACS) was developed and implemented over the next seven years by all LEAs. At the same time, the SACS Financial Reporting Software was developed to accommodate SACS accounting. The use of SACS and the SACS Financial Reporting Software helps facilitate consistency among LEAs in recording and reporting financial information. Specifically, the SACS software:

- Improves financial data collection, reporting, transmission, accuracy, and comparability.
- Reduces the administrative burden on LEAs in preparing required financial reports.
- Helps meet federal reporting guidelines.
- Ensures LEAs' compliance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).
- Provides a framework to follow the flow of educational funds.
- Provides better information for use by those interested in school finance.

The Reporting Process

The SACS reporting process begins with the LEA recording its financial information using some form of computerized system. The LEA transfers the information, either manually or electronically, from that system to the CDE SACS Financial Reporting Software. Additionally, the LEA manually enters certain supplemental information not already contained within their computerized financial system (such as committed/assigned portions of ending fund balance). At this point, the LEA reviews the data for accuracy and completeness according to the technical review specifications established by the CDE. Once the data has passed the technical review checks and/or valid exceptions have been properly documented within the SACS software, reports are printed and signed by the LEA representative, and the data is exported. These items are then forwarded to the LEA's reviewing agency, the COE. The reviewing agency's process of resolving exceptions varies by agency, but the process generally involves an interactive dialogue between the LEA and the reviewing agency.

Source: SACS2015 Software User Guide, May 2015

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2018 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Robyn Adams Telephone: 619-668-5700 ext 6430
Title: Director Fiscal Services E-mail: robyn.adams@lmsvdsd.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 budget adoption.	X	

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

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

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

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

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	108,836,374.00	108,202,663.00	23,813,130.85	108,202,663.00	0.00	0.0%
2) Federal Revenue		8100-8299	3.00	58,531.55	58,531.55	58,531.55	0.00	0.0%
3) Other State Revenue		8300-8599	6,105,319.86	4,320,988.40	47,261.62	4,320,988.40	0.00	0.0%
4) Other Local Revenue		8600-8799	1,195,443.19	1,299,610.87	457,916.33	1,299,610.87	0.00	0.0%
5) TOTAL, REVENUES			116,137,140.05	113,881,793.82	24,376,840.35	113,881,793.82		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	47,391,336.90	47,105,271.09	15,139,066.07	47,105,271.09	0.00	0.0%
2) Classified Salaries		2000-2999	15,454,142.15	15,507,363.76	4,465,958.43	15,507,363.76	0.00	0.0%
3) Employee Benefits		3000-3999	21,540,684.04	21,815,530.46	6,111,704.46	21,815,530.46	0.00	0.0%
4) Books and Supplies		4000-4999	2,786,329.90	3,678,416.93	1,279,515.66	3,678,416.93	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,441,927.10	5,840,332.32	2,384,221.20	5,840,332.32	0.00	0.0%
6) Capital Outlay		6000-6999	448,178.00	394,282.83	23,093.49	394,282.83	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	529,450.10	532,746.88	171,386.33	532,746.88	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(150,361.15)	(212,523.35)	(49,256.46)	(212,523.35)	0.00	0.0%
9) TOTAL, EXPENDITURES			93,441,687.04	94,661,420.92	29,525,689.18	94,661,420.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			22,695,453.01	19,220,372.90	(5,148,848.83)	19,220,372.90		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	36,402.14	36,402.14	0.00	36,402.14	0.00	0.0%
b) Transfers Out		7600-7629	1,107,730.26	1,107,730.26	0.00	1,107,730.26	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	14,002.11	14,002.11	14,002.11	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,955,837.84)	(20,578,553.43)	0.00	(20,578,553.43)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,027,165.96)	(21,635,879.44)	14,002.11	(21,635,879.44)		

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)			1,668,287.05	(2,415,506.54)	(5,134,846.72)	(2,415,506.54)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,474,527.32	8,474,527.32		8,474,527.32	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)			8,474,527.32	8,474,527.32		8,474,527.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,474,527.32	8,474,527.32		8,474,527.32		
2) Ending Balance, June 30 (E + F1e)			10,142,814.37	6,059,020.78		6,059,020.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	60,900.00	60,900.00		60,900.00		
Stores		9712	115,793.00	115,793.00		115,792.79		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,924,429.88	1,760,088.66		1,760,088.87		
5% Board Reserve Policy	0000	9780	2,694,460.99					
Site Carryover	0000	9780	377,228.70					
Reserve for Enrollment Uncertainty	0000	9780	2,852,740.19					
5% Board Reserve Policy	0000	9780		1,760,088.66				
5% Board Reserve Policy	0000	9780				1,760,088.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,041,691.49	4,122,239.12		4,122,239.12		
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	63,362,970.00	61,414,791.00	17,289,574.00	61,414,791.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	14,265,640.00	15,236,786.00	4,163,769.00	15,236,786.00	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	204,036.00	203,538.00	(0.40)	203,538.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	29,041,778.00	30,365,276.00	1,293,597.24	30,365,276.00	0.00	0.0%
Unsecured Roll Taxes		8042	889,558.00	961,107.00	956,442.99	961,107.00	0.00	0.0%
Prior Years' Taxes		8043	(5,920.00)	(3,993.00)	4,837.28	(3,993.00)	0.00	0.0%
Supplemental Taxes		8044	1,407,109.00	1,402,384.00	295,885.66	1,402,384.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(264,016.00)	(166,744.00)	0.00	(166,744.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	683,265.00	377,449.00	4,150.14	377,449.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			109,584,420.00	109,790,594.00	24,008,255.91	109,790,594.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(748,046.00)	(1,587,931.00)	(195,125.06)	(1,587,931.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			108,836,374.00	108,202,663.00	23,813,130.85	108,202,663.00	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	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	3.00	2.46	2.46	2.46	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,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	58,529.09	58,529.09	58,529.09	0.00	0.0%
TOTAL, FEDERAL REVENUE			3.00	58,531.55	58,531.55	58,531.55	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	4,376,756.82	2,511,047.00	0.00	2,511,047.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,703,563.04	1,784,941.40	35,186.62	1,784,941.40	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	25,000.00	25,000.00	12,075.00	25,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,105,319.86	4,320,988.40	47,261.62	4,320,988.40	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	360.00	1,504.69	1,164.69	1,504.69	0.00	0.0%
Leases and Rentals		8650	100,000.00	100,000.00	25,548.44	100,000.00	0.00	0.0%
Interest		8660	344,600.00	386,683.20	297,618.90	386,683.20	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	367,053.19	339,838.63	0.00	339,838.63	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	16,120.00	16,120.00	10,519.50	16,120.00	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	367,310.00	455,464.35	123,064.80	455,464.35	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,195,443.19	1,299,610.87	457,916.33	1,299,610.87	0.00	0.0%
TOTAL, REVENUES			116,137,140.05	113,881,793.82	24,376,840.35	113,881,793.82	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	41,378,715.07	40,687,232.12	13,033,540.20	40,687,232.12	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,297,884.39	1,062,535.20	363,895.65	1,062,535.20	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,977,934.56	4,587,812.18	1,546,901.99	4,587,812.18	0.00	0.0%
Other Certificated Salaries		1900	736,802.88	767,691.59	194,728.23	767,691.59	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			47,391,336.90	47,105,271.09	15,139,066.07	47,105,271.09	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	789,431.22	367,541.04	53,492.83	367,541.04	0.00	0.0%
Classified Support Salaries		2200	5,704,245.63	5,822,289.61	1,680,222.95	5,822,289.61	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,471,436.55	1,669,750.50	528,680.84	1,669,750.50	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,041,997.65	6,233,443.51	1,904,284.47	6,233,443.51	0.00	0.0%
Other Classified Salaries		2900	1,447,031.10	1,414,339.10	299,277.34	1,414,339.10	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,454,142.15	15,507,363.76	4,465,958.43	15,507,363.76	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,375,783.84	7,602,820.56	2,455,180.60	7,602,820.56	0.00	0.0%
PERS		3201-3202	2,515,630.81	2,568,118.66	754,779.38	2,568,118.66	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,765,601.34	1,793,983.56	553,035.55	1,793,983.56	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,888,356.12	6,847,915.73	1,312,820.10	6,847,915.73	0.00	0.0%
Unemployment Insurance		3501-3502	30,470.63	31,477.20	9,868.33	31,477.20	0.00	0.0%
Workers' Compensation		3601-3602	1,228,666.61	1,219,848.07	384,589.53	1,219,848.07	0.00	0.0%
OPEB, Allocated		3701-3702	707,986.90	1,185,340.73	529,597.82	1,185,340.73	0.00	0.0%
OPEB, Active Employees		3751-3752	477,353.83	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	550,833.96	566,025.95	111,833.15	566,025.95	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,540,684.04	21,815,530.46	6,111,704.46	21,815,530.46	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	36,000.00	36,303.15	35,163.93	36,303.15	0.00	0.0%
Books and Other Reference Materials		4200	600.00	3,692.88	1,660.27	3,692.88	0.00	0.0%
Materials and Supplies		4300	2,527,229.90	3,234,980.61	1,013,954.07	3,234,980.61	0.00	0.0%
Noncapitalized Equipment		4400	222,500.00	403,440.29	228,737.39	403,440.29	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,786,329.90	3,678,416.93	1,279,515.66	3,678,416.93	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	155,100.00	244,176.15	115,005.21	244,176.15	0.00	0.0%
Dues and Memberships		5300	28,580.00	31,762.23	30,275.84	31,762.23	0.00	0.0%
Insurance		5400-5450	691,980.00	676,052.00	598,280.00	676,052.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,668,061.26	2,726,870.55	912,279.22	2,726,870.55	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	763,808.40	855,100.43	522,589.62	855,100.43	0.00	0.0%
Transfers of Direct Costs		5710	(151,825.00)	(155,573.75)	(17,422.55)	(155,573.75)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(477,787.56)	(655,385.09)	(128,516.58)	(655,385.09)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,144,700.00	1,647,663.42	254,378.14	1,647,663.42	0.00	0.0%
Communications		5900	619,310.00	469,666.38	97,352.30	469,666.38	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,441,927.10	5,840,332.32	2,384,221.20	5,840,332.32	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	36,448.82	9,091.38	36,448.82	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	5,255.00	0.00	5,255.00	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	348,178.00	352,579.01	14,002.11	352,579.01	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			448,178.00	394,282.83	23,093.49	394,282.83	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	1,400.00	1,400.00	(3.00)	1,400.00	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	40,617.48	40,817.50	2,687.67	40,817.50	0.00	0.0%
Other Debt Service - Principal		7439	487,432.62	490,529.38	168,701.66	490,529.38	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			529,450.10	532,746.88	171,386.33	532,746.88	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(150,245.51)	(192,407.71)	(49,256.46)	(192,407.71)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(115.84)	(20,115.64)	0.00	(20,115.64)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(150,361.15)	(212,523.35)	(49,256.46)	(212,523.35)	0.00	0.0%
TOTAL, EXPENDITURES			93,441,687.04	94,661,420.92	29,525,689.18	94,661,420.92	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	36,402.14	36,402.14	0.00	36,402.14	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			36,402.14	36,402.14	0.00	36,402.14	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	1,107,730.26	1,107,730.26	0.00	1,107,730.26	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			1,107,730.26	1,107,730.26	0.00	1,107,730.26	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	14,002.11	14,002.11	14,002.11	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	14,002.11	14,002.11	14,002.11	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	(19,955,837.84)	(20,578,553.43)	0.00	(20,578,553.43)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,955,837.84)	(20,578,553.43)	0.00	(20,578,553.43)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(21,027,165.96)	(21,635,879.44)	14,002.11	(21,635,879.44)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	577,115.00	599,251.00	0.00	599,251.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,009,885.00	6,375,610.76	72,897.50	6,375,610.76	0.00	0.0%
3) Other State Revenue		8300-8599	6,704,072.70	7,055,596.80	281,826.28	7,055,596.80	0.00	0.0%
4) Other Local Revenue		8600-8799	6,926,721.72	6,858,247.72	1,545,100.00	6,858,247.72	0.00	0.0%
5) TOTAL, REVENUES			20,217,794.42	20,888,706.28	1,899,823.78	20,888,706.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,747,960.53	13,223,438.67	4,368,631.80	13,223,438.67	0.00	0.0%
2) Classified Salaries		2000-2999	8,014,211.04	8,306,604.73	2,361,451.82	8,306,604.73	0.00	0.0%
3) Employee Benefits		3000-3999	13,803,329.38	13,948,903.20	2,255,560.70	13,948,903.20	0.00	0.0%
4) Books and Supplies		4000-4999	2,485,347.41	2,559,935.56	465,305.05	2,559,935.56	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,561,151.72	2,990,822.23	416,287.07	2,990,822.23	0.00	0.0%
6) Capital Outlay		6000-6999	292,308.02	297,628.63	72,623.46	297,628.63	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	119,078.65	119,078.65	33,598.58	119,078.65	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	150,245.51	192,407.71	49,256.46	192,407.71	0.00	0.0%
9) TOTAL, EXPENDITURES			40,173,632.26	41,638,819.38	10,022,714.94	41,638,819.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,955,837.84)	(20,750,113.10)	(8,122,891.16)	(20,750,113.10)		
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	19,955,837.84	20,578,553.43	0.00	20,578,553.43	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,955,837.84	20,578,553.43	0.00	20,578,553.43		

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	(171,559.67)	(8,122,891.16)	(171,559.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	171,559.67	171,559.67		171,559.67	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)			171,559.67	171,559.67		171,559.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,559.67	171,559.67		171,559.67		
2) Ending Balance, June 30 (E + F1e)			171,559.67	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			171,559.67	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	577,115.00	599,251.00	0.00	599,251.00	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			577,115.00	599,251.00	0.00	599,251.00	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	2,527,556.00	2,526,364.00	0.00	2,526,364.00	0.00	0.0%
Special Education Discretionary Grants		8182	198,351.00	200,220.00	0.00	200,220.00	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	26,033.00	25,918.00	0.00	25,918.00	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	2,512,272.00	2,561,669.96	47,360.96	2,561,669.96	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	330,095.00	380,298.00	0.00	380,298.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	224,633.00	362,732.80	0.00	362,732.80	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	40,945.00	168,408.00	0.00	168,408.00	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	150,000.00	150,000.00	25,536.54	150,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,009,885.00	6,375,610.76	72,897.50	6,375,610.76	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	728,793.00	728,793.00	209,592.00	728,793.00	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	560,075.52	671,370.62	57,218.28	671,370.62	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,415,204.18	5,655,433.18	15,016.00	5,655,433.18	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,704,072.70	7,055,596.80	281,826.28	7,055,596.80	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	22,308.02	22,308.02	0.00	22,308.02	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	1,100,313.70	1,100,313.70	0.00	1,100,313.70	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme								
		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	0.00	57,600.00	0.00	57,600.00	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6500	8792	5,804,100.00	5,678,026.00	1,545,100.00	5,678,026.00	0.00	0.0%
From JPAs								
	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,926,721.72	6,858,247.72	1,545,100.00	6,858,247.72	0.00	0.0%
TOTAL, REVENUES			20,217,794.42	20,888,706.28	1,899,823.78	20,888,706.28	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,153,563.14	8,266,148.54	2,754,039.44	8,266,148.54	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,977,052.19	4,272,926.29	1,367,445.75	4,272,926.29	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	593,587.00	657,693.06	236,873.76	657,693.06	0.00	0.0%
Other Certificated Salaries		1900	23,758.20	26,670.78	10,272.85	26,670.78	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,747,960.53	13,223,438.67	4,368,631.80	13,223,438.67	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,699,441.25	5,045,725.46	1,336,642.36	5,045,725.46	0.00	0.0%
Classified Support Salaries		2200	2,012,647.93	2,040,449.50	654,050.04	2,040,449.50	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	324,708.25	304,949.11	101,625.37	304,949.11	0.00	0.0%
Clerical, Technical and Office Salaries		2400	239,211.76	229,574.30	85,717.05	229,574.30	0.00	0.0%
Other Classified Salaries		2900	738,201.85	685,906.36	183,417.00	685,906.36	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,014,211.04	8,306,604.73	2,361,451.82	8,306,604.73	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,313,383.32	7,069,561.69	706,625.62	7,069,561.69	0.00	0.0%
PERS		3201-3202	1,406,131.21	1,461,590.86	408,704.67	1,461,590.86	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	809,682.55	830,275.06	245,444.70	830,275.06	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,342,675.04	3,587,221.56	652,388.90	3,587,221.56	0.00	0.0%
Unemployment Insurance		3501-3502	10,301.59	11,067.44	3,420.90	11,067.44	0.00	0.0%
Workers' Compensation		3601-3602	407,945.70	431,958.87	133,155.40	431,958.87	0.00	0.0%
OPEB, Allocated		3701-3702	19,433.92	643.51	0.00	643.51	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	493,776.05	556,584.21	105,820.51	556,584.21	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,803,329.38	13,948,903.20	2,255,560.70	13,948,903.20	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	560,075.52	700,445.40	215,909.85	700,445.40	0.00	0.0%
Books and Other Reference Materials		4200	0.00	5,049.14	4,893.37	5,049.14	0.00	0.0%
Materials and Supplies		4300	1,880,271.89	1,794,374.39	199,912.12	1,794,374.39	0.00	0.0%
Noncapitalized Equipment		4400	45,000.00	60,066.63	44,589.71	60,066.63	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,485,347.41	2,559,935.56	465,305.05	2,559,935.56	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	37,882.00	130,585.77	55,344.27	130,585.77	0.00	0.0%
Dues and Memberships		5300	0.00	1,000.00	0.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	203,000.00	220,500.00	111,718.26	220,500.00	0.00	0.0%
Transfers of Direct Costs		5710	151,825.00	155,573.75	17,422.55	155,573.75	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(55,000.00)	(55,000.00)	0.00	(55,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,203,369.72	2,505,917.71	229,998.01	2,505,917.71	0.00	0.0%
Communications		5900	20,075.00	32,245.00	1,803.98	32,245.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,561,151.72	2,990,822.23	416,287.07	2,990,822.23	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	272,308.02	72,308.02	8,905.00	72,308.02	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,000.00	59,803.93	34,803.93	59,803.93	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	155,000.00	18,397.85	155,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	10,516.68	10,516.68	10,516.68	0.00	0.0%
TOTAL, CAPITAL OUTLAY			292,308.02	297,628.63	72,623.46	297,628.63	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	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	2,860.27	2,860.27	979.29	2,860.27	0.00	0.0%
Other Debt Service - Principal		7439	116,218.38	116,218.38	32,619.29	116,218.38	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			119,078.65	119,078.65	33,598.58	119,078.65	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	150,245.51	192,407.71	49,256.46	192,407.71	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			150,245.51	192,407.71	49,256.46	192,407.71	0.00	0.0%
TOTAL, EXPENDITURES			40,173,632.26	41,638,819.38	10,022,714.94	41,638,819.38	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	19,955,837.84	20,578,553.43	0.00	20,578,553.43	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			19,955,837.84	20,578,553.43	0.00	20,578,553.43	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			19,955,837.84	20,578,553.43	0.00	20,578,553.43	0.00	0.0%

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General Fund
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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	109,413,489.00	108,801,914.00	23,813,130.85	108,801,914.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,009,888.00	6,434,142.31	131,429.05	6,434,142.31	0.00	0.0%
3) Other State Revenue		8300-8599	12,809,392.56	11,376,585.20	329,087.90	11,376,585.20	0.00	0.0%
4) Other Local Revenue		8600-8799	8,122,164.91	8,157,858.59	2,003,016.33	8,157,858.59	0.00	0.0%
5) TOTAL, REVENUES			136,354,934.47	134,770,500.10	26,276,664.13	134,770,500.10		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	60,139,297.43	60,328,709.76	19,507,697.87	60,328,709.76	0.00	0.0%
2) Classified Salaries		2000-2999	23,468,353.19	23,813,968.49	6,827,410.25	23,813,968.49	0.00	0.0%
3) Employee Benefits		3000-3999	35,344,013.42	35,764,433.66	8,367,265.16	35,764,433.66	0.00	0.0%
4) Books and Supplies		4000-4999	5,271,677.31	6,238,352.49	1,744,820.71	6,238,352.49	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,003,078.82	8,831,154.55	2,800,508.27	8,831,154.55	0.00	0.0%
6) Capital Outlay		6000-6999	740,486.02	691,911.46	95,716.95	691,911.46	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	648,528.75	651,825.53	204,984.91	651,825.53	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(115.64)	(20,115.64)	0.00	(20,115.64)	0.00	0.0%
9) TOTAL, EXPENDITURES			133,615,319.30	136,300,240.30	39,548,404.12	136,300,240.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,739,615.17	(1,529,740.20)	(13,271,739.99)	(1,529,740.20)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	36,402.14	36,402.14	0.00	36,402.14	0.00	0.0%
b) Transfers Out		7600-7629	1,107,730.26	1,107,730.26	0.00	1,107,730.26	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	14,002.11	14,002.11	14,002.11	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			(1,071,328.12)	(1,057,326.01)	14,002.11	(1,057,326.01)		

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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)			1,668,287.05	(2,587,066.21)	(13,257,737.88)	(2,587,066.21)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,646,086.99	8,646,086.99		8,646,086.99	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)			8,646,086.99	8,646,086.99		8,646,086.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,646,086.99	8,646,086.99		8,646,086.99		
2) Ending Balance, June 30 (E + F1e)			10,314,374.04	6,059,020.78		6,059,020.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	60,900.00	60,900.00		60,900.00		
Stores		9712	115,793.00	115,793.00		115,792.79		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			171,559.67	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,924,429.88	1,760,088.66		1,760,088.87		
5% Board Reserve Policy	0000	9780	2,694,460.99					
Site Carryover	0000	9780	377,228.70					
Reserve for Enrollment Uncertainty	0000	9780	2,852,740.19					
5% Board Reserve Policy	0000	9780		1,760,088.66				
5% Board Reserve Policy	0000	9780				1,760,088.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,041,691.49	4,122,239.12		4,122,239.12		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	63,362,970.00	61,414,791.00	17,289,574.00	61,414,791.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	14,265,640.00	15,236,786.00	4,163,769.00	15,236,786.00	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	204,036.00	203,538.00	(0.40)	203,538.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	29,041,778.00	30,365,276.00	1,293,597.24	30,365,276.00	0.00	0.0%
Unsecured Roll Taxes		8042	889,558.00	961,107.00	956,442.99	961,107.00	0.00	0.0%
Prior Years' Taxes		8043	(5,920.00)	(3,993.00)	4,837.28	(3,993.00)	0.00	0.0%
Supplemental Taxes		8044	1,407,109.00	1,402,384.00	295,885.66	1,402,384.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(264,016.00)	(166,744.00)	0.00	(166,744.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	683,265.00	377,449.00	4,150.14	377,449.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			109,584,420.00	109,790,594.00	24,008,255.91	109,790,594.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(748,046.00)	(1,587,931.00)	(195,125.06)	(1,587,931.00)	0.00	0.0%
Property Taxes Transfers		8097	577,115.00	599,251.00	0.00	599,251.00	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			109,413,489.00	108,801,914.00	23,813,130.85	108,801,914.00	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	2,527,556.00	2,526,364.00	0.00	2,526,364.00	0.00	0.0%
Special Education Discretionary Grants		8182	198,351.00	200,220.00	0.00	200,220.00	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	3.00	2.46	2.46	2.46	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	26,033.00	25,918.00	0.00	25,918.00	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	2,512,272.00	2,561,669.96	47,360.96	2,561,669.96	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	330,095.00	380,298.00	0.00	380,298.00	0.00	0.0%

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Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	224,633.00	362,732.80	0.00	362,732.80	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	40,945.00	168,408.00	0.00	168,408.00	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	150,000.00	208,529.09	84,065.63	208,529.09	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,009,888.00	6,434,142.31	131,429.05	6,434,142.31	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	728,793.00	728,793.00	209,592.00	728,793.00	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	4,376,756.82	2,511,047.00	0.00	2,511,047.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materiel		8560	2,263,638.56	2,456,312.02	92,404.90	2,456,312.02	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	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,440,204.18	5,680,433.18	27,091.00	5,680,433.18	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,809,392.56	11,376,585.20	329,087.90	11,376,585.20	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	22,308.02	22,308.02	0.00	22,308.02	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	360.00	1,504.69	1,164.69	1,504.69	0.00	0.0%
Leases and Rentals		8650	100,000.00	100,000.00	25,548.44	100,000.00	0.00	0.0%
Interest		8660	344,600.00	386,683.20	297,618.90	386,683.20	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,467,366.89	1,440,152.33	0.00	1,440,152.33	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	16,120.00	16,120.00	10,519.50	16,120.00	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	367,310.00	513,064.35	123,064.80	513,064.35	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,804,100.00	5,678,026.00	1,545,100.00	5,678,026.00	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			8,122,164.91	8,157,858.59	2,003,016.33	8,157,858.59	0.00	0.0%
TOTAL, REVENUES			136,354,934.47	134,770,500.10	26,276,664.13	134,770,500.10	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	49,532,278.21	48,953,380.66	15,787,579.64	48,953,380.66	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,274,936.58	5,335,461.49	1,731,341.40	5,335,461.49	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,571,521.56	5,245,505.24	1,783,775.75	5,245,505.24	0.00	0.0%
Other Certificated Salaries		1900	760,561.08	794,362.37	205,001.08	794,362.37	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			60,139,297.43	60,328,709.76	19,507,697.87	60,328,709.76	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,488,872.47	5,413,266.50	1,390,135.19	5,413,266.50	0.00	0.0%
Classified Support Salaries		2200	7,716,893.56	7,862,739.11	2,334,272.99	7,862,739.11	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,796,144.80	1,974,699.61	630,306.21	1,974,699.61	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,281,209.41	6,463,017.81	1,990,001.52	6,463,017.81	0.00	0.0%
Other Classified Salaries		2900	2,185,232.95	2,100,245.46	482,694.34	2,100,245.46	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,468,353.19	23,813,968.49	6,827,410.25	23,813,968.49	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,689,167.16	14,672,382.25	3,161,806.22	14,672,382.25	0.00	0.0%
PERS		3201-3202	3,921,762.02	4,029,709.52	1,163,484.05	4,029,709.52	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,575,283.89	2,624,258.62	798,480.25	2,624,258.62	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,231,031.16	10,435,137.29	1,965,209.00	10,435,137.29	0.00	0.0%
Unemployment Insurance		3501-3502	40,772.22	42,544.64	13,289.23	42,544.64	0.00	0.0%
Workers' Compensation		3601-3602	1,636,612.31	1,651,806.94	517,744.93	1,651,806.94	0.00	0.0%
OPEB, Allocated		3701-3702	727,420.82	1,185,984.24	529,597.82	1,185,984.24	0.00	0.0%
OPEB, Active Employees		3751-3752	477,353.83	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,044,610.01	1,122,610.16	217,653.66	1,122,610.16	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,344,013.42	35,764,433.66	8,367,265.16	35,764,433.66	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	596,075.52	736,748.55	251,073.78	736,748.55	0.00	0.0%
Books and Other Reference Materials		4200	600.00	8,742.02	6,553.64	8,742.02	0.00	0.0%
Materials and Supplies		4300	4,407,501.79	5,029,355.00	1,213,866.19	5,029,355.00	0.00	0.0%
Noncapitalized Equipment		4400	267,500.00	463,506.92	273,327.10	463,506.92	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,271,677.31	6,238,352.49	1,744,820.71	6,238,352.49	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	192,982.00	374,761.92	170,349.48	374,761.92	0.00	0.0%
Dues and Memberships		5300	28,580.00	32,762.23	30,275.84	32,762.23	0.00	0.0%
Insurance		5400-5450	691,980.00	676,052.00	598,280.00	676,052.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,668,061.26	2,726,870.55	912,279.22	2,726,870.55	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	966,808.40	1,075,600.43	634,307.88	1,075,600.43	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(532,787.56)	(710,385.09)	(128,516.58)	(710,385.09)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,348,069.72	4,153,581.13	484,376.15	4,153,581.13	0.00	0.0%
Communications		5900	639,385.00	501,911.38	99,156.28	501,911.38	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,003,078.82	8,831,154.55	2,800,508.27	8,831,154.55	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	272,308.02	108,756.84	17,996.38	108,756.84	0.00	0.0%
Buildings and Improvements of Buildings		6200	120,000.00	65,058.93	34,803.93	65,058.93	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	348,178.00	507,579.01	32,399.96	507,579.01	0.00	0.0%
Equipment Replacement		6500	0.00	10,516.68	10,516.68	10,516.68	0.00	0.0%
TOTAL, CAPITAL OUTLAY			740,486.02	691,911.46	95,716.95	691,911.46	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	1,400.00	1,400.00	(3.00)	1,400.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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	43,477.75	43,677.77	3,666.96	43,677.77	0.00	0.0%
Other Debt Service - Principal		7439	603,651.00	606,747.76	201,320.95	606,747.76	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			648,528.75	651,825.53	204,984.91	651,825.53	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(115.64)	(20,115.64)	0.00	(20,115.64)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(115.64)	(20,115.64)	0.00	(20,115.64)	0.00	0.0%
TOTAL, EXPENDITURES			133,615,319.30	136,300,240.30	39,548,404.12	136,300,240.30	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	36,402.14	36,402.14	0.00	36,402.14	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			36,402.14	36,402.14	0.00	36,402.14	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	1,107,730.26	1,107,730.26	0.00	1,107,730.26	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			1,107,730.26	1,107,730.26	0.00	1,107,730.26	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	14,002.11	14,002.11	14,002.11	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	14,002.11	14,002.11	14,002.11	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,071,328.12)	(1,057,326.01)	14,002.11	(1,057,326.01)	0.00	0.0%

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	11,772.00	11,655.08		
Charter School	0.00	0.00		
Total ADA	11,772.00	11,655.08	-1.0%	Met
1st Subsequent Year (2019-20)				
District Regular	11,772.00	11,558.97		
Charter School				
Total ADA	11,772.00	11,558.97	-1.8%	Met
2nd Subsequent Year (2020-21)				
District Regular	11,772.00	11,558.97		
Charter School				
Total ADA	11,772.00	11,558.97	-1.8%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	12,324	12,105		
Charter School				
Total Enrollment	12,324	12,105	-1.8%	Met
1st Subsequent Year (2019-20)				
District Regular	12,324	12,105		
Charter School				
Total Enrollment	12,324	12,105	-1.8%	Met
2nd Subsequent Year (2020-21)				
District Regular	12,324	12,105		
Charter School				
Total Enrollment	12,324	12,105	-1.8%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	11,697	12,197	
Charter School			
Total ADA/Enrollment	11,697	12,197	95.9%
Second Prior Year (2016-17)			
District Regular	11,736	12,289	
Charter School			
Total ADA/Enrollment	11,736	12,289	95.5%
First Prior Year (2017-18)			
District Regular	11,668	12,324	
Charter School	0		
Total ADA/Enrollment	11,668	12,324	94.7%
		Historical Average Ratio:	95.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.9%

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	11,559	12,105		
Charter School	0			
Total ADA/Enrollment	11,559	12,105	95.5%	Met
1st Subsequent Year (2019-20)				
District Regular	11,562	12,105		
Charter School				
Total ADA/Enrollment	11,562	12,105	95.5%	Met
2nd Subsequent Year (2020-21)				
District Regular	11,562	12,105		
Charter School				
Total ADA/Enrollment	11,562	12,105	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 budget adoption.

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2018-19)	109,584,420.00		
1st Subsequent Year (2019-20)	113,043,431.00	112,189,158.00	-0.8%	Met
2nd Subsequent Year (2020-21)	115,990,803.00	114,652,157.00	-1.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	77,094,714.80	92,503,862.45	83.3%
Second Prior Year (2016-17)	80,083,645.53	90,571,022.39	88.4%
First Prior Year (2017-18)	79,666,180.54	90,680,822.94	87.9%
Historical Average Ratio:			86.5%

	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):	83.5% to 89.5%	83.5% to 89.5%	83.5% to 89.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		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)	84,428,165.31	94,661,420.92	89.2%	Met
1st Subsequent Year (2019-20)	84,655,577.00	94,290,383.00	89.8%	Not Met
2nd Subsequent Year (2020-21)	84,171,441.00	93,973,158.00	89.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District has a large percentage of staff at the high end of the salary schedule that will be retiring over the next 3 years which will reduce the overall salary and benefit expenditures

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	6,009,888.00	6,434,142.31	7.1%	Yes
1st Subsequent Year (2019-20)	6,009,888.00	6,178,774.00	2.8%	No
2nd Subsequent Year (2020-21)	6,009,888.00	6,178,774.00	2.8%	No

Explanation:
(required if Yes)

Fiscal year 2018-19 includes carryover, unused grants, and unearned revenue from the prior year. The adopted budget and subsequent year does not include any assumptions for carryover, unused, or unearned revenue and only includes projections for 2019-20

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	12,809,392.56	11,376,585.20	-11.2%	Yes
1st Subsequent Year (2019-20)	8,974,728.00	8,624,354.00	-3.9%	No
2nd Subsequent Year (2020-21)	9,143,674.00	8,781,940.00	-4.0%	No

Explanation:
(required if Yes)

Fiscal year 2018-19 includes carryover, unused grants, and unearned revenue from the prior year. The adopted budget and subsequent year does not include any assumptions for carryover, unused, or unearned revenue and only includes projections for 2019-20. Also included in 2018-19 is one time funding for mandate claims as well as the one time Low Performing Block Grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	8,122,164.91	8,157,858.59	0.4%	No
1st Subsequent Year (2019-20)	8,275,232.00	8,307,848.00	0.4%	No
2nd Subsequent Year (2020-21)	8,279,109.00	8,311,730.00	0.4%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	5,271,677.31	6,238,352.49	18.3%	Yes
1st Subsequent Year (2019-20)	5,448,806.00	4,357,919.00	-20.0%	Yes
2nd Subsequent Year (2020-21)	5,624,802.00	4,498,679.00	-20.0%	Yes

Explanation:
(required if Yes)

Fiscal year 2018-19 includes carryover, unused grants, and unearned revenue from the prior year. The carryover funds are allocated in 4xxx objects. The adopted budget and subsequent year does not include any assumptions for carryover, unused, or unearned revenue and only includes projections for 2019-20. There is also one time funding for the Low Performing Block Grant that is allocated in object 4xxx. The adopted budget allocates funds to sites and departments in objects 4xxx, alignments are done as actual expenditures occur.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	8,003,078.82	8,831,154.55	10.3%	Yes
1st Subsequent Year (2019-20)	8,289,884.00	9,165,109.00	10.6%	Yes
2nd Subsequent Year (2020-21)	8,574,856.00	9,484,086.00	10.6%	Yes

Explanation:
(required if Yes)

Fiscal year 2018-19 includes carryover, unused grants, and unearned revenue from the prior year. The adopted budget and subsequent year does not include any assumptions for carryover, unused, or unearned revenue and only includes projections for 2019-20. The adopted budget allocates funds to sites and departments in objects 4xxx, alignments for services and other expenditures are made as the actual expenditures occur.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	26,941,445.47	25,968,586.10	-3.6%	Met
1st Subsequent Year (2019-20)	23,259,848.00	23,110,976.00	-0.6%	Met
2nd Subsequent Year (2020-21)	23,432,671.00	23,272,444.00	-0.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	13,274,756.13	15,069,507.04	13.5%	Not Met
1st Subsequent Year (2019-20)	13,738,690.00	13,523,028.00	-1.6%	Met
2nd Subsequent Year (2020-21)	14,199,658.00	13,982,765.00	-1.5%	Met

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

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

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

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

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

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

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

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

Fiscal year 2018-19 includes carryover, unused grants, and unearned revenue from the prior year. The carryover funds are allocated in 4xxx objects. The adopted budget and subsequent year does not include any assumptions for carryover, unused, or unearned revenue and only includes projections for 2019-20. There is also one time funding for the Low Performing Block Grant that is allocated in object 4xxx. The adopted budget allocates funds to sites and departments in objects 4xxx, alignments are done as actual expenditures occur.

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

Fiscal year 2018-19 includes carryover, unused grants, and unearned revenue from the prior year. The adopted budget and subsequent year does not include any assumptions for carryover, unused, or unearned revenue and only includes projections for 2019-20. The adopted budget allocates funds to sites and departments in objects 4xxx, alignments for services and other expenditures are made as the actual expenditures occur.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,694,460.99	4,418,223.69	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		4,436,445.38	

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)	4.6%	4.2%	4.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.5%	1.4%	1.5%

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)	(2,415,506.54)	95,769,151.18		2.5%	Not Met
1st Subsequent Year (2019-20)	(2,339,588.00)	95,398,113.00		2.5%	Not Met
2nd Subsequent Year (2020-21)	168,120.00	95,080,888.00		N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District has experienced an unanticipated decline in enrollment in 2018-19 and is planning for budget reductions for the current and subsequent fiscal 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)	6,059,020.78		Met
1st Subsequent Year (2019-20)	3,719,432.78		Met
2nd Subsequent Year (2020-21)	3,887,552.78		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)	6,863,465.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$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.)	11,559	11,562	11,562
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	137,407,970.56	136,676,595.00	136,793,354.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	137,407,970.56	136,676,595.00	136,793,354.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,122,239.12	4,100,297.85	4,103,800.62
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)	4,122,239.12	4,100,297.85	4,103,800.62

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)	4,122,239.12	3,542,739.99	3,710,859.99
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	2,162,525.91	2,232,526.00	2,302,526.00
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)	6,284,765.03	5,775,265.99	6,013,385.99
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.67%	4.23%	4.40%
District's Reserve Standard (Section 10B, Line 7):	4,122,239.12	4,100,297.85	4,103,800.62
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

The District does temporary loans between the Child Development Fund, Child Nutrition Fund, and the Special Reserve fund for short term 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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(19,955,837.84)	(20,578,553.43)	3.1%	622,715.59	Met
1st Subsequent Year (2019-20)	(20,385,127.00)	(21,065,570.00)	3.3%	680,443.00	Met
2nd Subsequent Year (2020-21)	(20,544,079.00)	(21,342,652.00)	3.9%	798,573.00	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	36,402.14	36,402.14	0.0%	0.00	Met
1st Subsequent Year (2019-20)	36,402.00	36,402.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	36,402.00	36,402.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	1,107,730.26	1,107,730.26	0.0%	0.00	Met
1st Subsequent Year (2019-20)	1,107,730.00	1,107,730.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	1,107,730.00	1,107,730.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	FUND 01 - OBJECTS 8XXX LCFF REV	FUND 01 & OBJECTS 74XX	1,742,665
Certificates of Participation				
General Obligation Bonds	9	FUND 51 - OBJECTS 8XXX	FUND 51 OBJECTS 74XX	36,842,042
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FUND 01 - OBJECTS 8XXX	VARIOUS FUNDS & OBJECTS	1,039,798

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
BOA PROP 39 ENERGY PLAN	15	FUND 40 OBJECTS 8XXX	FUND 40 OBJECTS 74XX	12,185,322
TOTAL:				51,809,827

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	811,222	650,426	564,945	386,548
Certificates of Participation				
General Obligation Bonds		3,574,112	3,734,663	3,900,343
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	965,733	1,039,798		

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
BOA PROP 39 ENERGY PLAN	505,284	1,010,568	1,010,568	1,010,568
Total Annual Payments:	2,282,239	6,274,904	5,310,176	5,297,459
Has total annual payment increased over prior year (2017-18)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increases for additional lease payments will be funded with LCOFF sources and savings from utility upgrades completed utilizing Prop 39 funds.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip Items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	30,562,190.00	38,566,146.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	30,562,190.00	38,566,146.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2017	Jul 01, 2018

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	2,873,481.00	2,195,486.00
1st Subsequent Year (2019-20)	2,873,481.00	2,522,081.00
2nd Subsequent Year (2020-21)	2,873,481.00	2,643,288.00
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)	1,287,014.89	1,268,224.48
1st Subsequent Year (2019-20)	1,265,014.00	1,313,224.48
2nd Subsequent Year (2020-21)	1,328,264.00	1,359,224.48
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	1,287,014.89	1,268,224.48
1st Subsequent Year (2019-20)	1,265,014.00	1,313,224.48
2nd Subsequent Year (2020-21)	1,328,264.00	1,359,224.48
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	169	156
1st Subsequent Year (2019-20)	169	156
2nd Subsequent Year (2020-21)	169	156

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	0.00	0.00
b.	0.00	0.00

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)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2018-19)	2,328,592.00	2,327,859.00
1st Subsequent Year (2019-20)	2,333,844.00	2,336,941.00
2nd Subsequent Year (2020-21)	2,338,674.00	2,344,665.00

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

Current Year (2018-19)	2,328,592.00	2,327,859.00
1st Subsequent Year (2019-20)	2,333,844.00	2,336,941.00
2nd Subsequent Year (2020-21)	2,338,674.00	2,344,665.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	611.9	612.5	612.5	612.5

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year
or

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

Multiyear Agreement

Total cost of salary settlement

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

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

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

Negotiations Not Settled

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

--

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

--

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

--	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	453.0	513.8	513.8	513.8

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

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

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:

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

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
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	61.0	65.0	65.0	65.0

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

Item A6: District paid benefits end at age 65 in all cases with the exception of 4 retired Superintendents who are currently receiving lifetime benefits under special Board authorization.

End of School District First Interim Criteria and Standards Review

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)	11,772.43	11,655.08	11,558.97	11,655.08	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)	11,772.43	11,655.08	11,558.97	11,655.08	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	2.23	1.33	1.33	1.33	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.11	1.84	1.84	1.84	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)	2.34	3.17	3.17	3.17	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,774.77	11,658.25	11,562.14	11,658.25	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)						

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)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

LCFF Calculator Universal Assumptions				
La Mesa-Spring Valley (68197) - 1819 15'				
Summary of Funding				
	2017-18	2018-19	2019-20	2020-21
Target Components:				
COLA & Augmentation	1.56%	3.70%	2.57%	2.67%
Base Grant	85,577,793	88,261,893	89,804,568	92,198,269
Grade Span Adjustment	3,945,865	4,005,883	4,060,866	4,167,999
Supplemental Grant	10,998,877	11,260,360	11,571,730	11,793,304
Concentration Grant	2,878,186	2,777,260	3,116,333	2,982,536
Add-ons	1,897,267	1,897,267	1,897,267	1,897,267
Total Target	105,297,988	108,202,663	110,450,764	113,039,375
Transition Components:				
Target	\$ 105,297,988	\$ 108,202,663	\$ 110,450,764	\$ 113,039,375
Funded Based on Target Formula (PY P-2)	FALSE	FALSE	TRUE	TRUE
Floor	99,325,952	101,362,972	107,401,769	107,401,769
Remaining Need after Gap (informational only)	3,406,065	-	-	-
Gap %	42.96644273%	100%	100%	100%
Current Year Gap Funding	2,565,971	6,839,691	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 101,891,923	\$ 108,202,663	\$ 110,450,764	\$ 113,039,375
Components of LCFF By Object Code				
	2017-18	2018-19	2019-20	2020-21
8011 - State Aid	\$ 54,951,691	\$ 61,414,791	\$ 63,813,355	\$ 66,401,966
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	15,326,342	15,236,786	15,111,174	15,111,174
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	32,258,571	33,139,017	33,139,017	33,139,017
8096 - In-Lieu of Property Taxes	(644,681)	(1,587,931)	(1,612,782)	(1,612,782)
<i>Property Taxes net of in-lieu</i>	<i>31,613,890</i>	<i>31,551,086</i>	<i>31,526,235</i>	<i>31,526,235</i>
TOTAL FUNDING	\$ 101,891,923	\$ 108,202,663	\$ 110,450,764	\$ 113,039,375
Basic Aid Status				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 101,891,923	\$ 108,202,663	\$ 110,450,764	\$ 113,039,375
EPA Details				
% of Adjusted Revenue Limit - Annual	25.89051467%	25.89000000%	25.89000000%	25.89000000%
% of Adjusted Revenue Limit - P-2	25.89051467%	25.89000000%	25.89000000%	25.89000000%
EPA (for LCFF Calculation purposes)	\$ 15,326,342	\$ 15,236,786	\$ 15,111,174	\$ 15,111,174
8012* - EPA, Current Year Receipt (P-2)	\$ 15,326,342	\$ 15,236,786	\$ 15,111,174	\$ 15,111,174
8019* - EPA, Prior Year Adjustment (P-A)	\$ 82,654	\$ -	\$ -	\$ 0
*The values recorded between Objects 8012 and 8019 may vary depending on local accounting treatment of the Prior Year Adjustment.				

LCFF Calculator Universal Assumptions				
La Mesa-Spring Valley (68197) - 1819 1S				
Summary of Student Population				
	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Population				
Enrollment	12,324	12,105	12,105	12,105
COE Enrollment	3	3	3	3
<i>Total Enrollment</i>	<i>12,327</i>	<i>12,108</i>	<i>12,108</i>	<i>12,108</i>
Unduplicated Pupil Count	7,706	7,407	7,407	7,407
COE Unduplicated Pupil Count	2	2	2	2
<i>Total Unduplicated Pupil Count</i>	<i>7,708</i>	<i>7,409</i>	<i>7,409</i>	<i>7,409</i>
Rolling %, Supplemental Grant	61.4300%	61.0200%	61.6400%	61.1900%
Rolling %, Concentration Grant	61.4300%	61.0200%	61.6400%	61.1900%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	5,275.22	5,162.22	5,101.59	5,101.59
Grades 4-6	3,999.48	3,938.47	3,853.28	3,853.28
Grades 7-8	2,451.84	2,557.56	2,607.27	2,607.27
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	11,726.54	11,658.25	11,562.14	11,562.14
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	11726.54	11658.25	11562.14	11562.14
ACTUAL ADA (Current Year Only)				
Grades TK-3	5,162.66	5,101.59	5,101.59	5,101.59
Grades 4-6	3,942.70	3,853.28	3,853.28	3,853.28
Grades 7-8	2,566.05	2,607.27	2,607.27	2,607.27
Grades 9-12	-	-	-	-
Total Actual ADA	11,671.41	11,562.14	11,562.14	11,562.14
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>55.13</i>	<i>96.11</i>	<i>-</i>	<i>-</i>
LCAP Percentage to Increase or Improve Services				
	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concen	\$ 13,877,063	\$ 14,037,620	\$ 14,688,063	\$ 14,775,840
Current year Percentage to Increase or Improve S	16.11%	15.21%	15.65%	15.33%

La Mesa-Spring Valley Elementary
66197 AL

2018-19 General Fund Cashflows

Actuals to end of the month of:
11/30/2018

	Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June
52														
53	Action Required													
54	Transfers Out, Other Uses & Oulgo	166,592	4,797	21,341	12,255	2,173,895	300	300	10,287	6,301	1,729	(54,826)	17,822	444,812
55	4000-7998 Subtotal Other Expenditures	1,002,419	1,672,034	1,211,193	937,229	744,408	523,225	523,225	1,156,578	1,110,379	1,058,297	1,183,287	1,015,393	2,502,152
56	1000-7998 Total Cash Outflows - CY Expenditures	\$ 7,591,677	\$ 11,058,563	\$ 9,969,541	\$ 10,924,621	\$ 10,449,963	\$ 523,225	\$ 10,284,648	\$ 10,957,590	\$ 10,926,257	\$ 10,903,329	\$ 11,202,174	\$ 10,808,477	\$ 11,477,827
57														
58	9111-9499 Assets (Excluding 9110 Cash)													
59	9111-9199 Other Cash Equivalents	\$ (309,674)												
60	9200-9299 * Receivables (Excl. deferrals listed below)	(3,793,504)	150,691	14,513	9,979	2,173,895	-	-	-	-	-	-	-	365,045
61	9200-9299 Deferrals - Principal Apportionment	-	-	-	-	-	-	-	-	-	-	-	-	-
64	9200-9299 Receivables - Lottery	(516,621)	-	-	-	-	-	-	-	-	-	-	-	-
65	9300-9319 Temporary Loans / Due From	(517,689)	7,616	-	517,689	-	-	-	-	-	-	-	-	-
66	9320-9499 Other Assets	(115,793)	29,504	(22,765)	(14,183)	(10,894)	-	-	-	-	-	-	-	136,577
67														
68	9111-9499 Change in Assets (Excl. 9110 Cash)	\$(5,253,261)	\$ 187,811	\$(8,252)	\$ 513,485	\$ 1,593,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 501,622
69														
70	9500-9659 Current Liabilities													
71	9500-9599 * Payables	\$ 3,649,823	\$(2,004,215)	\$(118,959)	\$(1,098,045)	94,504								
72	9650-9659 Deferred Revenues	-				60,413								
73														
74	9500-9659 Change in Current Liabilities	\$ 3,649,823	\$(2,004,215)	\$(118,959)	\$(1,098,045)	\$ 60,413	\$ -	\$ -	\$ -	\$(59,513)	\$(59,513)	\$(59,513)	\$(59,513)	\$(345,468)
75														
76	Multiple Other Activity													
77	9793 Audit Adjustments													
78	9795 Other Restatements													
79	7999 Expense Suspense	(629,017)	556,488	73,598	(1,069)	(112,511)								
80	8999 Revenue Suspense	5,926	(5,924)	(2)										
81	9190 Payroll Suspense	923,455	321,829	(95,279)	4,896									
82	9190 Treasury Reconciling Items				43	(8,200)								
83														
84	Multiple Total Other Activity	\$ 300,364	\$ 872,393	\$(21,683)	\$ 3,870	\$(120,711)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85														
86	Ending Balance WITHOUT Borrowing	\$ 1,482,720	\$ (4,592,337)	\$(4,438,013)	\$(5,930,369)	\$(8,353,610)	\$(8,876,834)	\$ 3,158,775	\$ 4,040,006	\$(275,443)	\$(516,323)	\$ 6,030,614	\$ 5,789,478	\$ 7,470,853
87														
88	Multiple Borrowing Activity													
89	9640 TRAN / TTF Principal Amounts													
90	9640 TRAN / TTF Premium		\$ 14,010,000											
91	8680 TRAN / TTF Issuance Cost & Interest								(303,694)			(303,694)		
92	5800 TRAN / TTF Repayment								(7,005,000)			(7,005,000)		
93	9135 & 9640 Temporary Loans / Due To	158,273		(158,273)	1,000,000	(1,000,000)								
94	9600-9619 Other Liabilities (Excluding TRANS)													
95	9629-9649													
96														
97	Multiple Total Borrowing Activity	\$ 158,273	\$ 14,010,000	\$(158,273)	\$ 1,000,000	\$(1,000,000)	\$ -	\$ -	\$(7,308,694)	\$ -	\$ -	\$(7,308,694)	\$ -	\$ -
98														
99	9,110 Ending Cash Balance	\$ 1,640,993	\$ 9,575,936	\$ 9,571,987	\$ 9,079,631	\$ 5,656,390	\$ 5,133,166	\$ 17,168,775	\$ 10,741,312	\$ 6,425,863	\$ 6,184,983	\$ 5,423,226	\$ 5,182,090	\$ 6,863,465
100														
101	17-18 Ending Cash Balance	4,533,716	12,564,300	13,349,283	11,262,190	6,967,844	7,008,528	18,029,003	15,292,837	12,441,957	10,532,792	7,033,289	5,959,600	7,200,904
102	16-17 Ending Cash Balance	4,956,132	1,678,507	7,839,381	4,278,831	2,569,869	1,843,831	12,387,141	12,398,347	8,987,434	8,962,302	8,112,921	7,647,429	8,427,980
103	15-16 Ending Cash Balance	3,896,933	(1,104,132)	9,982,544	7,329,735	5,814,005	13,853,087	18,220,862	17,188,274	12,403,994	13,051,133	9,851,671	8,929,725	8,431,298

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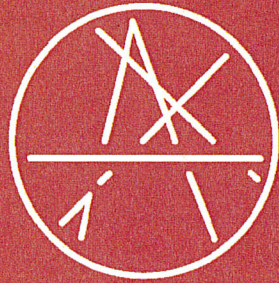
First Interim Budget Narrative

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Technical Budget Documents

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General Fund	Form 01
General Fund Multiyear Projections	Form MYPI
Criteria and Standards Review	Form 01CSI
Average Daily Attendance	Form AI
LCFF Calculator Summary	Form LCFF
General Fund Cashflow	Form CF

Actuarial Valuation as of June 30, 2018	Enclosed
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nyhart

GASB No. 75 ACTUARIAL VALUATION

**Fiscal Year Ending June 30, 2018
(Measured at June 30, 2018)**

La Mesa - Spring Valley School District

Nyhart Actuary & Employee Benefits
530 B Street, Ste. 900, San Diego, CA 92101
(619) 239-0831 – www.nyhart.com

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Ms. Christine Levandowski
La Mesa - Spring Valley School District
4750 Date Ave.
La Mesa, CA 91942

9/20/2018

This report summarizes the GASB actuarial valuation for the La Mesa - Spring Valley School District's Other Post Employment Benefit (OPEB) for the fiscal year ending June 30, 2018 (measured at June 30, 2018). Nyhart prepared this report to meet employer financial accounting requirements under Governmental Accounting Standards Board (GASB) Statement No. 75 (Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions). To the best of our knowledge, the report presents a fair position of the funded status of the plan in accordance with GASB Statement No. 75.

The information presented herein is based on the actuarial assumptions and substantive plan provisions summarized in this report and participant information furnished to us by the Plan Sponsor. We have reviewed the employee census provided by the Plan Sponsor for reasonableness when compared to the prior information provided but have not audited the information at the source, and therefore do not accept responsibility for the accuracy or the completeness of the data on which the information is based. When relevant data may be missing, we may have made assumptions we feel are neutral or conservative to the purpose of the measurement. We are not aware of any significant issues with and have relied on the data provided.

The discount rate, other economic assumptions, and demographic assumptions have been selected by the Plan Sponsor with the concurrence of Nyhart. In our opinion, the actuarial assumptions are individually reasonable and in combination represent our estimate of anticipated experience of the Plan. All calculations have been made in accordance with generally accepted actuarial principles and practice.

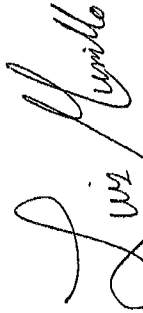
Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period and roll-forward techniques); and changes in plan provisions or applicable law.

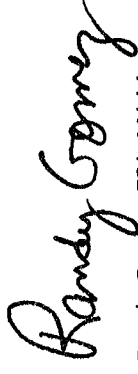
We did not perform an analysis of the potential range of future measurements due to the limited scope of our engagement.

To our knowledge, there have been no significant events prior to the current year's measurement date or as of the date of this report that could materially affect the results contained herein.

Neither Nyhart nor any of its employees has any relationship with the plan or its sponsor that could impair or appear to impair the objectivity of this report. Our professional work is in full compliance with the American Academy of Actuaries "Code of Professional Conduct" Precept 7 regarding conflict of interest. The undersigned meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Should you have any questions please do not hesitate to contact us.


Luis Murrillo, ASA, MAAA
Consulting Actuary


Randy Gomez, FSA, MAAA
Consulting Actuary

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2018 (Measured at June 30, 2018)
Valuation Results Summary

GASB 75 is the new accounting and disclosure standard for OPEB liabilities. Prior to GASB 75, the District accounted and disclosed for its OPEB liability under GASB 45. Both GASB 45 and GASB 75 required measuring a present liability of OPEB benefits for employees and retirees called the Actuarial Accrued Liability (now called the Total OPEB Liability under GASB 75). Under GASB 45, the Actuarial Accrued Liability was disclosed on the financial statement footnotes with only a portion of the liability required to be booked under the Net OPEB Obligation. Under GASB 75, the Net OPEB Obligation was eliminated and now requires that the full liability (Net OPEB Liability) be recognized immediately on the balance sheet.

Another important change under GASB 75 was the selection of the discount rate. GASB 45 was vague in the selection of the discount rate, relying on the actuary's best estimate. GASB 75 eliminates ambiguity and requires that the discount rate be tied to a yield or index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Lastly, GASB 75 still requires biennial valuations but will also require measurements in the interim years with updates to the liabilities as of the measurement date selected by the District. The District has selected a measurement date equivalent to the Fiscal Year End of June 30.

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2018 (Measured at June 30, 2018)
Valuation Results Summary

As of Valuation Date: June 30, 2018

Present Value of Employer Contributions

	Explicit	Implicit	Total
Actives	\$ 35,037,157	\$ 20,069,270	\$ 55,106,427
Retirees	4,153,922	2,412,065	6,565,987
Total	\$ 39,191,079	\$ 22,481,335	\$ 61,672,414

Total (Accrued) OPEB Liability

Actives	\$ 20,306,893	\$ 11,693,266	\$ 32,000,159
Retirees	4,153,922	2,412,065	6,565,987
Total	\$ 24,460,815	\$ 14,105,331	\$ 38,566,146

Projected Employer Contributions

	Explicit	Implicit	Total
2019	\$ 1,398,268	\$ 797,218	\$ 2,195,486
2020	1,618,423	903,658	2,522,081
2021	1,694,139	949,149	2,643,288
2022	1,840,310	1,012,677	2,852,987
2023	1,931,650	1,068,300	2,999,950
2024	2,138,898	1,189,514	3,328,412
2025	2,195,150	1,254,444	3,449,594
2026	2,181,304	1,245,922	3,427,226
2027	2,172,263	1,231,416	3,403,679
2028	2,235,094	1,278,349	3,513,443

Actuarial Assumptions as of Valuation Date

Inflation	2.75%
Salary increases	3.00%
Discount rate	3.50%

Plan Membership

Inactive plan members or beneficiaries currently receiving benefits	156
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	1,228
	<u>1,384</u>

Net OPEB Liability

The components of the Net OPEB Liability at June 30,

	2018
Total OPEB Liability	\$ 38,566,146
Plan fiduciary net position	0
Net OPEB Liability	\$ 38,566,146

Plan fiduciary net position as a % of the Total OPEB Liability

OPEB Expense at June 30,	\$ 3,577,441
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Actuarial Assumptions

The Total OPEB Liability was determined using the following actuarial assumptions.

Inflation	2.75%
Salary increases	3.00%
Investment rate of return	N/A
Discount rate	3.50%

Plan Membership

The Total OPEB Liability was determined based on the plan membership as of June 30,

Inactive plan members or beneficiaries currently receiving benefits	156
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	1,228
	1,384

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2018 (Measured at June 30, 2018)
Statement of Changes in Fiduciary Net Position

	June 30, 2018
Additions	
Contributions:	
Employer	\$ 2,062,012
Member	0
Nonemployer Contributing Entity	0
Total contributions	\$ 2,062,012
Investment income:	
Net increase in fair value of investments	0
Interest and dividends	0
Less investment expense, other than from securities lending	0
Net income other than from securities lending	0
Securities lending income	0
Less securities lending expense	0
Net income from securities lending	\$ 0
Net investment income	0
Other	0
Total additions	\$ 2,062,012
Deductions	
Benefit payments	\$ 2,062,012
Administrative expense	0
Investment Fees	0
Total deductions	\$ 2,062,012
Net increase in net position	\$ 0
Net position restricted for OPEB	
Beginning of year	\$ 0
End of year	\$ 0

Note: The employer contributions include retiree benefit payments inclusive of subsidy not reimbursed from the trust.

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2018 (Measured at June 30, 2018)
Schedule of Changes in Net OPEB Liability and Related Ratios

	<u>2018</u>
Total OPEB Liability	
Service cost	\$ 2,304,605
Interest	1,310,764
Changes of benefit terms	0
Differences between expected and actual experience	0
Changes of assumptions	(265,499)
Benefit payments, including refunds of member contributions	(2,062,012)
Net change in Total OPEB Liability	<u>1,287,858</u>
Total OPEB Liability - beginning	<u>37,278,288</u>
Total OPEB Liability - ending (a)	<u>\$ 38,566,146</u>
Plan fiduciary net position	
Contributions - employer	\$ 2,062,012
Contributions - member	0
Contributions - nonemployer contributing member	0
Net investment income	0
Benefit payments, including refunds of member contributions	(2,062,012)
Administrative expenses	0
Other	0
Net change in plan fiduciary net position	<u>\$ 0</u>
Plan fiduciary net position - beginning	<u>0</u>
Plan fiduciary net position - ending (b)	<u>\$ 0</u>
Net OPEB Liability - ending (a) - (b)	<u>\$ 38,566,146</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%
Covered - employee payroll	\$ 77,170,000
Net OPEB Liability as percentage of covered-employee payroll	50.0%

Retiree Health Plan
CASB 75 Report Fiscal Year Ending June 30, 2018 (Measured at June 30, 2018)
OPEB Expense

Service cost	\$ 2,304,605
Interest on Total OPEB Liability	1,310,764
Projected earnings on OPEB plan investments	0
Reduction for contributions from active employees	0
OPEB plan administrative expense	0
Changes of benefit terms	0
Other changes	0
Current period recognition of deferred outflows/(inflows) of resources	
Differences between Expected & Actual Experience	0
in measurement of the Total OPEB Liability	
Changes of assumptions	(37,928)
Differences between Projected & Actual Earnings on OPEB Plan Investments	0
Annual OPEB Expense	<u>\$ 3,577,441</u>

Retiree Health Plan

CASB 75 Report Fiscal Year Ending June 30, 2018 (Measured at June 30, 2018)
 Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

	Initial Balance	Amortization Period	Initial Period	Annual Recognition	06/30/2018 Balance
Differences between expected and actuarial experience in measurement of the Total OPEB Liability for the period ending: June 30, 2018	\$ 0	7	\$ 0	0	\$ 0
Total			\$ 0	0	\$ 0
Changes of assumptions for the period ending: June 30, 2018	\$ (265,499)	7	\$ (37,928)	(37,928)	\$ (227,571)
Total			\$ (37,928)	(37,928)	\$ (227,571)
Differences between projected and actual earnings on OPEB plan investments for the period ending: June 30, 2018	\$ 0	5	\$ 0	0	\$ 0
Total			\$ 0	0	\$ 0

The balances as of June 30, 2018 of the deferred outflows/(inflows) of resources will be recognized in OPEB expense for the measurement period ending June 30,

2019	\$ (37,928)
2020	\$ (37,928)
2021	\$ (37,928)
2022	\$ (37,928)
2023	\$ (37,928)
Thereafter	\$ (37,931)

Discount rate

The discount rate used to measure the Total OPEB Liability is 3.50%.

Sensitivity of the Net OPEB Liability to changes in the discount rate

The following presents the Net OPEB Liability, calculated using the discount rate of 3.50%, as well as what the Net OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.50%) or 1-percentage-point higher (4.50%) than the current rate:

	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
Net OPEB Liability	\$ 41,298,920	\$ 38,566,146	\$ 36,009,690

Sensitivity of the Net OPEB Liability to changes in healthcare cost trend rates

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB Liability	\$ 35,130,538	\$ 38,566,146	\$ 42,504,867
	(5.50%HMO/5.50%PPO decreasing to 4.00%HMO/4.00%PPO)	(6.50%HMO/6.50%PPO decreasing to 5.00%HMO/5.00%PPO)	(7.50%HMO/7.50%PPO decreasing to 6.00%HMO/6.00%PPO)

Retiree Health Plan
CASB 75 Report Fiscal Year Ending June 30, 2018 (Measured at June 30, 2018)
Schedule of Contributions

This schedule is not required for unfunded OPEB plans.

Retiree Health Benefits
CASB 75 Report Fiscal Year Ending June 30, 2018 (Measured at June 30, 2018)
Valuation Data

The valuation was based on the census furnished to us by the District. The following tables display the age distribution for retirees and the age/service distribution for active employees as of the Valuation Date.

Age Distribution of Eligible Retired Participants*

Age	Total
<55	1
55-59	28
60-64	123
65+	<u>4</u>
Total:	156
Average Age:	62.3
Average Retirement Age**:	58.8

* Includes 4 retirees with lifetime benefits who are currently over age 65.

Age/Service Distribution of All Active Benefit Eligible Employees*

Age	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40-44	45+	Total
<20	2										2
20-24	45										45
25-29	94	7	4								105
30-34	81	8	15	2							106
35-39	57	11	21	20	4						113
40-44	63	8	30	57	14						172
45-49	29	11	18	38	43	20	5				164
50-54	30	9	22	43	35	38	13	1			191
55-59	20	9	19	38	33	41	42	3			205
60-64	16	6	14	25	21	16	21	4	1	1	125
65+	0	0	0	0	0	0	0	0	0	0	0
Total:	437	69	143	223	150	115	81	8	1	1	1,228
Average Age:											46.0
Average Service:											13.6
Average Hire Age:											32.4
Estimated Payroll:											\$77,170,000

* Excludes employees currently greater than age 65.

**Retiree Health Benefits
CASB 75 Report Fiscal Year Ending June 30, 2018 (Measured at June 30, 2018)
Benefit Plan Provisions**

This study analyzes the postretirement health benefit plans provided by the District.

The District currently offers medical and dental coverage to eligible retirees. Eligibility for benefits requires retirement under PERS or STPS with at least 10 years of benefit eligible service in the District during the most recent 15 years prior to retirement. Management retirees are also eligible to receive a District paid-life insurance benefit. Benefits are for retiree only coverage and for medical coverage are limited to the retiree-only premium for the UHC Network 1 plan, the Kaiser HMO 15 plan, or the out-of-area PPO for retirees living outside of the coverage area. Retirees may elect dependent coverage and/or a higher-cost option on a self-pay basis (paying any premiums in excess of the District contributions). District-paid benefits including elected spouse coverage end at the death of the retiree or upon the retiree reaching age 65. There are 4 retired Superintendents currently receiving lifetime benefits under special Board authorization. Employees hired on or after June 30, 2018 are not eligible for retiree health benefits.

Premium Rates

For coverage, the District participates in the Southern California Schools VEBA, a community-rated plan. All participating employers' premiums are based on the shared experience of the plan. Dental coverage is provided through Delta Dental PPO and Delta Care HMO. The following tables summarize the current monthly premiums for the primary plans in which the retirees are enrolled. All premiums are effective for the 2018 calendar year.

	Kaiser (\$15)	UHC HMO		UHC HMO		OOA
		Network 1	Network 2	Network 3	Network 3	
Retiree Only	\$ 624.17	\$ 679.17	\$ 897.50	\$ 1,032.50	\$ 1,426.00	
Retiree Plus Spouse	\$1,237.50	\$1,380.00	\$1,841.67	\$2,106.67	NA	
Retiree Plus Child	\$1,072.50	\$1,078.33	\$1,439.17	\$1,645.83	NA	
Retiree Plus Family	\$1,695.00	\$1,941.67	\$2,595.00	\$2,971.67	NA	
Medicare Rate	\$ 198.00	\$ 428.00	\$ 428.00	\$ 428.00	NA	

	Delta Dental PPO	Delta Care HMO	Life (Annual)
Retiree Only	\$ 51.86	\$16.83	\$23.10
Retiree Plus Spouse	\$103.73	\$33.09	\$23.10
Retiree Plus Child	\$ 89.55	\$34.65	\$23.10
Retiree Plus Family	\$141.67	\$51.54	\$23.10

**Retiree Health Benefits
CASB 75 Report Fiscal Year Ending June 30, 2018 (Measured at June 30, 2018)
Actuarial Assumptions and Methods**

The liabilities set forth in this report are based on the actuarial assumptions described in this section.

Fiscal Year: July 1st to June 30th

Valuation Date: June 30, 2018

Measurement Date: June 30, 2018 for FYE June 30, 2018

Funding Policy: Pay-as-you-go funding

Discount Rate: 3.50% per annum. This discount rate is the average, rounded to 5 basis points, of the range of 3-20 year municipal bond rate indices: S&P Municipal Bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO index, Fidelity GO AA 20 Year Bond Index.

[The discount rate as of the June 30, 2017 measurement date was 3.40%.]

Inflation: 2.75% per annum

Salary Increases: 3.0% per annum, in aggregate

Pre-retirement Turnover: According to the Crocker-Sarason T-5 turnover table less mortality. Sample rates are as follows:

Age	Males	Females
20	7.9%	7.9%
25	7.7	7.7
30	7.2	7.2
35	6.3	6.3
40	5.2	5.2
45	4.0	4.0
50	2.6	2.6
55	0.9	0.9

Mortality Rates: SOA RPH-2014 Total Dataset Headcount-weighted Mortality with Scale MP-2017.

**Retiree Health Benefits
CASB 75 Report Fiscal Year Ending June 30, 2018 (Measured at June 30, 2018)
Actuarial Assumptions and Methods**

Retirement Rates:

Age	Percent Retiring*	
	Classic	PEPRA
55	25.0%	20.0%
56	10.0%	7.5%
57	10.0%	10.0%
58	10.0%	10.0%
59	15.0%	15.0%
60	15.0%	15.0%
61	20.0%	15.0%
62	35.0%	25.0%
63	35.0%	25.0%
64	35.0%	25.0%
65	45.0%	35.0%
66	35.0%	30.0%
67	30.0%	30.0%
68	30.0%	30.0%
69	30.0%	30.0%
70	100.0%	100.0%

* Of those having met eligibility to receive District paid benefits. The percentage refers to the probability that an active employee who has reached the stated age will retire within the following year.

Participation Rates:

95% of eligible active employees are assumed to elect medical coverage at retirement. Future retirees are assumed to elect plan coverage similar to current retirees. Actual plan coverage is used for current retirees.

Spouse Coverage:

10% of future retirees electing coverage are assumed elect coverage for their spouse. Male spouses are assumed to be 3 years older than female spouses. If available, actual spouse coverage and spouse ages are used for current retirees.

**Retiree Health Benefits
CASB 75 Report Fiscal Year Ending June 30, 2018 (Measured at June 30, 2018)
Actuarial Assumptions and Methods**

Claim Cost Development:

The valuation was based on the premiums and enrollment information furnished by the District. The average annual medical (includes prescription drugs) premium for a single participant under age 65 was determined. A claim cost curve was developed using an assumption for aging. This results in an expected retiree claim cost for every 5 year age bracket as shown below:

Age Bracket	Kaiser (\$15)	UHC HMO Network 1	UHC HMO Network 2	UHC HMO Network 3
50 to 54	\$ 8,400	\$ 9,200	\$12,100	\$13,900
55 to 59	\$10,300	\$11,200	\$14,800	\$17,000
60 to 64	\$12,900	\$14,000	\$18,500	\$21,300

The VEBA is considered a community-rating plan. No experience data has been provided with respect to the District and the pool's actual experience.

Medical Trend Rates:

Medical costs are adjusted in future years by the following trends:

Year	Trend
2018	Actual
2019	6.5%
2020	6.0%
2021	5.5%
2022+	5.0%

Dental Cost/Trend Rates:

The current average annual dental costs used in the valuation are \$625 per participant and are assumed to increase at the following trend rates:

Year	Trend
2018+	4.0%

Cadillac Tax:

The valuation does not include any additional liability for the Cadillac Tax. The impact of valuing the Cadillac Tax would be considered de minimis.

Retiree Health Benefits
GASB 75 Report Fiscal Year Ending June 30, 2018 (Measured at June 30, 2018)
Actuarial Assumptions and Methods

Actuarial Cost Method:

The actuarial cost method used to determine the allocation of the retiree health actuarial liability to the past (accrued), current and future periods is the Entry Age Normal (EAN) cost method. The EAN cost method is a projected benefit cost method which means the "cost" is based on the projected benefit expected to be paid at retirement.

The EAN normal cost equals the level annual amount of contribution from the employee's date of hire (entry date) to their retirement date that is sufficient to fund the projected benefit. As required by GASB 75, the normal cost is calculated to remain level as a percentage of pay. The EAN actuarial accrued liability equals the present value of all future benefits for retired and current employees and their beneficiaries less the portion expected to be funded by future normal costs

All employees eligible as of the Valuation Date in accordance with the provisions of the Plan listed in the data provided by the District were included in the valuation.

Market Value of Assets:

As of the valuation date, there were no reported GASB eligible plan assets.