



# **Second Interim Budget Report**

March 5, 2019

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

# Table of Contents

---

## **Second Interim Budget Narrative**

About the District	3
About the Second Interim Report	5
Enrollment, Attendance, Demographics	6
Local Control Funding Formula	8
LCFF Components	9
About SACS Reporting	10

## **Technical Budget Documents**

District Certification	Form CI
General Fund	Form 01
Criteria and Standards Review	Form 01CSI
Average Daily Attendance	Form AI
Multi-Year Projections	Form MYPI
LCFF Calculator Summary	Form LCFF
General Fund Cash Flow	Form CF

## 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 Second 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 January 31, 2019. The Second 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.

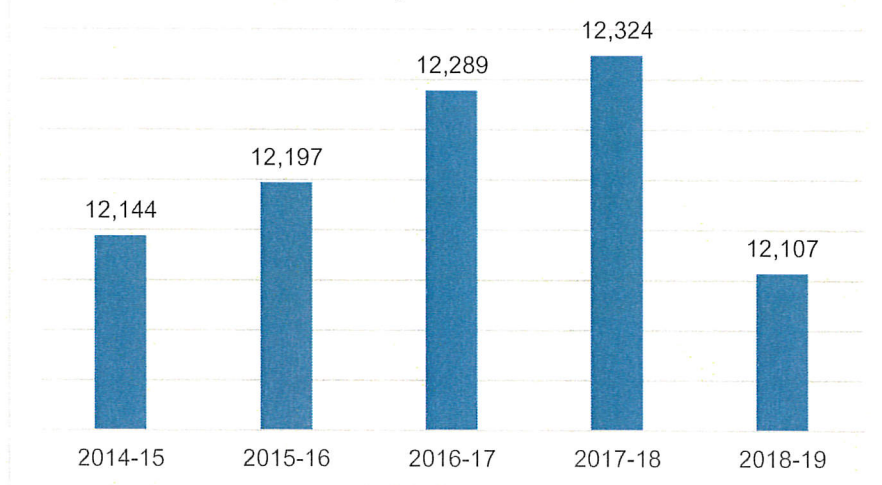
## Enrollment, Attendance, Demographics

---

### 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

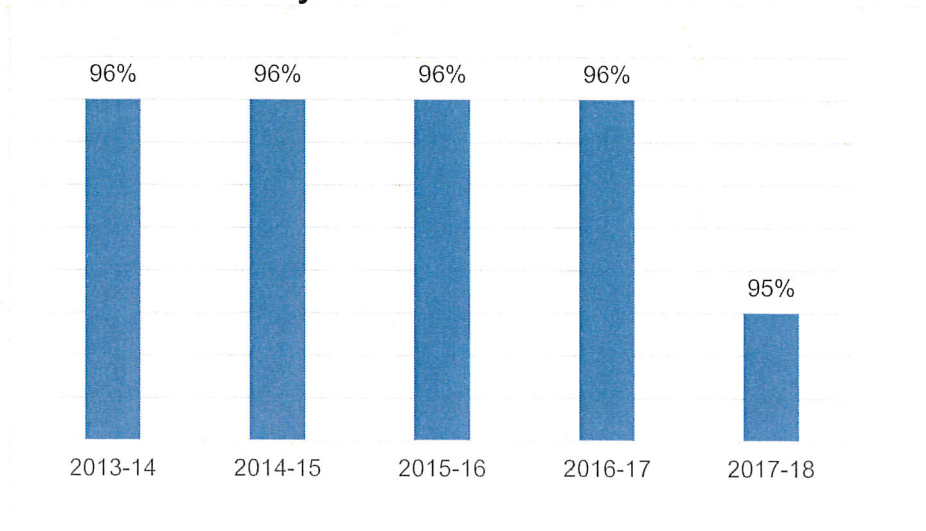


### Average Daily Attendance (ADA) Percentage

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



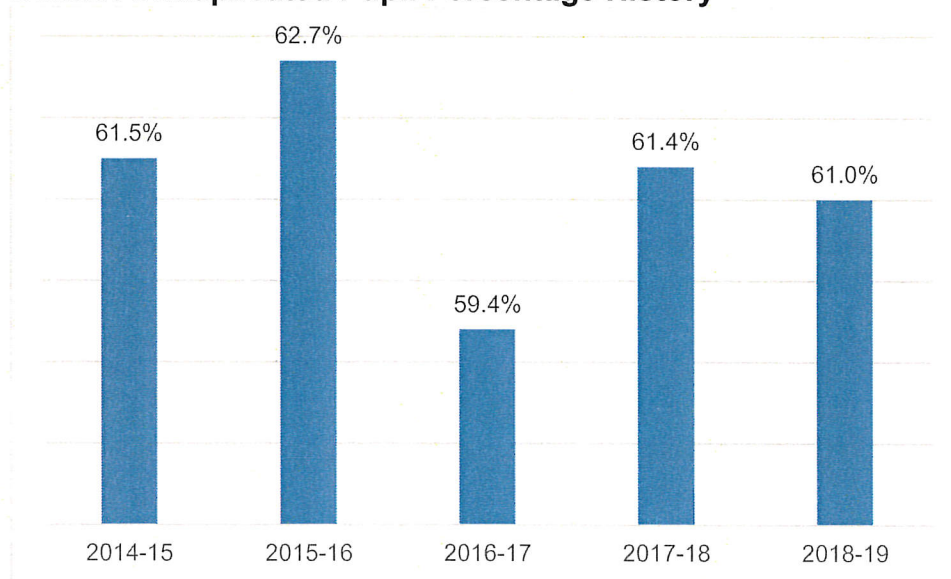
### Unduplicated Pupils

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**

Districts will 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.

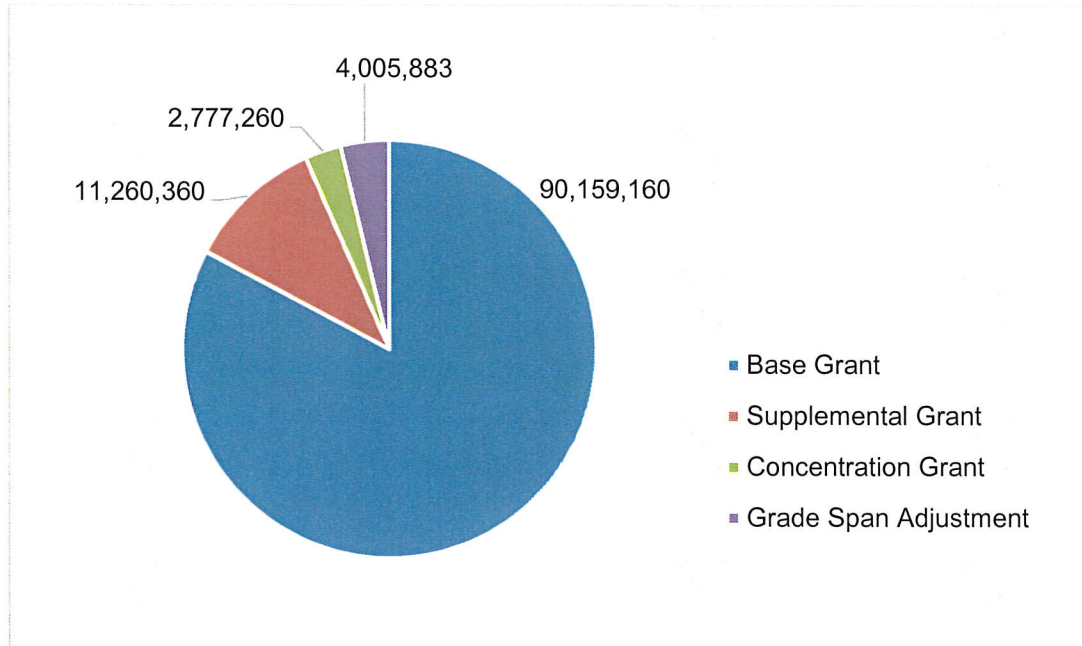
#### **Add-ons**

- 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.



## **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: March 05, 2019 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 of Fiscal Services E-mail: robyn.adams@lmsvsd.net

**Criteria and Standards Review Summary**

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

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

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

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

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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	109,413,489.00	108,842,087.00	60,448,759.67	108,842,087.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,009,888.00	6,483,408.31	1,920,443.01	6,483,408.31	0.00	0.0%
3) Other State Revenue		8300-8599	12,809,392.56	11,499,406.71	2,984,584.70	11,499,406.71	0.00	0.0%
4) Other Local Revenue		8600-8799	8,122,164.91	8,285,597.20	4,494,822.53	8,285,597.20	0.00	0.0%
5) TOTAL, REVENUES			136,354,934.47	135,110,499.22	69,848,609.91	135,110,499.22		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	60,139,297.43	60,426,062.13	34,780,327.78	60,426,062.13	0.00	0.0%
2) Classified Salaries		2000-2999	23,468,353.19	23,196,064.06	12,685,613.31	23,196,064.06	0.00	0.0%
3) Employee Benefits		3000-3999	35,344,013.42	35,381,211.67	16,455,651.79	35,381,211.67	0.00	0.0%
4) Books and Supplies		4000-4999	5,271,677.31	6,024,356.69	2,267,299.16	6,024,356.69	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,003,078.82	9,003,660.27	4,361,701.12	9,003,660.27	0.00	0.0%
6) Capital Outlay		6000-6999	740,486.02	727,850.69	138,204.32	727,850.69	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	135,390,915.40	70,893,782.39	135,390,915.40		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			2,739,615.17	(280,416.18)	(1,045,172.48)	(280,416.18)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	36,402.14	60,115.04	0.00	60,115.04	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)	(1,033,613.11)	14,002.11	(1,033,613.11)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,668,287.05	(1,314,029.29)	(1,031,170.37)	(1,314,029.29)		
<b>F. FUND BALANCE, RESERVES</b>								
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	7,332,057.70		7,332,057.70		
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		115,793.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	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	3,060,405.70		3,060,405.70		
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		2,729,973.00				
Reserve for Enrollment Uncertainty	0000	9780		330,432.70				
5% Board Reserve Policy	0000	9780				2,729,973.00		
Reserve for Enrollment Uncertainty	0000	9780				330,432.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,041,691.49	4,094,959.00		4,094,959.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	63,362,970.00	61,453,637.00	33,914,127.00	61,453,637.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	14,265,640.00	15,237,988.00	8,327,538.00	15,237,988.00	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	101,933.03	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	16,672,644.04	30,365,276.00	0.00	0.0%
Unsecured Roll Taxes		8042	889,558.00	961,107.00	970,915.41	961,107.00	0.00	0.0%
Prior Years' Taxes		8043	(5,920.00)	(3,993.00)	(7,214.03)	(3,993.00)	0.00	0.0%
Supplemental Taxes		8044	1,407,109.00	1,402,384.00	637,960.62	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	395,518.10	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%
<b>Subtotal, LCFF Sources</b>			<b>109,584,420.00</b>	<b>109,830,642.00</b>	<b>61,013,422.17</b>	<b>109,830,642.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
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)	(1,587,806.00)	(765,214.50)	(1,587,806.00)	0.00	0.0%
Property Taxes Transfers		8097	577,115.00	599,251.00	200,552.00	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%
<b>TOTAL, LCFF SOURCES</b>			<b>109,413,489.00</b>	<b>108,842,087.00</b>	<b>60,448,759.67</b>	<b>108,842,087.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
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	200,838.00	0.00	200,838.00	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	2,611,477.96	1,216,722.96	2,611,477.96	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	379,138.00	223,548.00	379,138.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	193,208.80	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%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630							
Other NCLB / Every Student Succeeds Act		8290	40,945.00	168,408.00	84,204.00	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	202,756.79	208,529.09	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,009,888.00</b>	<b>6,483,408.31</b>	<b>1,920,443.01</b>	<b>6,483,408.31</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	411,699.00	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	2,510,538.51	1,437,316.00	2,510,538.51	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,263,638.56	2,456,312.02	679,678.70	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	5,803,763.18	455,891.00	5,803,763.18	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,809,392.56</b>	<b>11,499,406.71</b>	<b>2,984,584.70</b>	<b>11,499,406.71</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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	23,447.33	23,447.33	23,447.33	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	1,714.74	1,375.24	1,714.74	0.00	0.0%
Leases and Rentals		8650	100,000.00	106,592.50	45,857.44	106,592.50	0.00	0.0%
Interest		8660	344,600.00	386,683.20	420,983.50	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	715,203.90	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	12,029.25	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	632,861.10	240,908.87	632,861.10	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	3,035,017.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,122,164.91</b>	<b>8,285,597.20</b>	<b>4,494,822.53</b>	<b>8,285,597.20</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>136,354,934.47</b>	<b>135,110,499.22</b>	<b>69,848,609.91</b>	<b>135,110,499.22</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	49,532,278.21	48,960,004.13	28,177,408.86	48,960,004.13	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,274,936.58	5,402,498.40	3,111,625.91	5,402,498.40	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,571,521.56	5,259,321.16	3,128,770.50	5,259,321.16	0.00	0.0%
Other Certificated Salaries		1900	760,561.08	804,238.44	362,522.51	804,238.44	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>60,139,297.43</b>	<b>60,426,062.13</b>	<b>34,780,327.78</b>	<b>60,426,062.13</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,488,872.47	5,326,704.57	2,828,134.37	5,326,704.57	0.00	0.0%
Classified Support Salaries		2200	7,716,893.56	7,524,015.61	4,154,726.40	7,524,015.61	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,796,144.80	1,974,360.85	1,133,792.86	1,974,360.85	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,281,209.41	6,343,546.73	3,568,118.30	6,343,546.73	0.00	0.0%
Other Classified Salaries		2900	2,185,232.95	2,027,436.30	1,000,841.38	2,027,436.30	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>23,468,353.19</b>	<b>23,196,064.06</b>	<b>12,685,613.31</b>	<b>23,196,064.06</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	14,689,167.16	14,651,069.04	5,550,447.63	14,651,069.04	0.00	0.0%
PERS		3201-3202	3,921,762.02	3,996,386.57	2,135,855.13	3,996,386.57	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,575,283.89	2,632,144.53	1,464,379.50	2,632,144.53	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,231,031.16	10,129,824.55	4,971,420.94	10,129,824.55	0.00	0.0%
Unemployment Insurance		3501-3502	40,772.22	41,338.17	27,083.99	41,338.17	0.00	0.0%
Workers' Compensation		3601-3602	1,636,612.31	1,649,642.36	934,759.46	1,649,642.36	0.00	0.0%
OPEB, Allocated		3701-3702	727,420.82	1,185,984.24	827,913.96	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	1,094,822.21	543,791.18	1,094,822.21	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>35,344,013.42</b>	<b>35,381,211.67</b>	<b>16,455,651.79</b>	<b>35,381,211.67</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	596,075.52	730,073.66	257,151.55	730,073.66	0.00	0.0%
Books and Other Reference Materials		4200	600.00	13,172.28	9,726.59	13,172.28	0.00	0.0%
Materials and Supplies		4300	4,407,501.79	4,830,794.94	1,630,054.32	4,830,794.94	0.00	0.0%
Noncapitalized Equipment		4400	267,500.00	450,315.81	370,366.70	450,315.81	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,271,677.31</b>	<b>6,024,356.69</b>	<b>2,267,299.16</b>	<b>6,024,356.69</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	192,982.00	431,571.19	262,952.53	431,571.19	0.00	0.0%
Dues and Memberships		5300	28,580.00	32,762.23	31,882.84	32,762.23	0.00	0.0%
Insurance		5400-5450	691,980.00	676,052.00	598,723.62	676,052.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,668,061.26	2,730,861.73	1,529,101.63	2,730,861.73	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	966,808.40	1,085,372.00	830,754.26	1,085,372.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(532,787.56)	(696,793.15)	(141,994.48)	(696,793.15)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,348,069.72	4,240,330.49	1,099,647.42	4,240,330.49	0.00	0.0%
Communications		5900	639,385.00	503,503.78	150,633.30	503,503.78	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,003,078.82</b>	<b>9,003,660.27</b>	<b>4,361,701.12</b>	<b>9,003,660.27</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	272,308.02	110,143.95	36,817.75	110,143.95	0.00	0.0%
Buildings and Improvements of Buildings		6200	120,000.00	69,693.93	58,469.93	69,693.93	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	537,496.13	32,399.96	537,496.13	0.00	0.0%
Equipment Replacement		6500	0.00	10,516.68	10,516.68	10,516.68	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>740,486.02</b>	<b>727,850.69</b>	<b>138,204.32</b>	<b>727,850.69</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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 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	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>648,528.75</b>	<b>651,825.53</b>	<b>204,984.91</b>	<b>651,825.53</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(115.64)	(20,115.64)	0.00	(20,115.64)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(115.64)</b>	<b>(20,115.64)</b>	<b>0.00</b>	<b>(20,115.64)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>133,615,319.30</b>	<b>135,390,915.40</b>	<b>70,893,782.39</b>	<b>135,390,915.40</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	36,402.14	60,115.04	0.00	60,115.04	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>36,402.14</b>	<b>60,115.04</b>	<b>0.00</b>	<b>60,115.04</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,107,730.26</b>	<b>1,107,730.26</b>	<b>0.00</b>	<b>1,107,730.26</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>14,002.11</b>	<b>14,002.11</b>	<b>14,002.11</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			<b>(1,071,328.12)</b>	<b>(1,033,613.11)</b>	<b>14,002.11</b>	<b>(1,033,613.11)</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	108,836,374.00	108,242,836.00	60,248,207.67	108,242,836.00	0.00	0.0%
2) Federal Revenue		8100-8299	3.00	58,531.55	131,623.43	58,531.55	0.00	0.0%
3) Other State Revenue		8300-8599	6,105,319.86	4,320,479.91	2,071,851.42	4,320,479.91	0.00	0.0%
4) Other Local Revenue		8600-8799	1,195,443.19	1,426,210.17	721,154.30	1,426,210.17	0.00	0.0%
5) TOTAL, REVENUES			116,137,140.05	114,048,057.63	63,172,836.82	114,048,057.63		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	47,391,336.90	46,998,711.62	27,059,448.64	46,998,711.62	0.00	0.0%
2) Classified Salaries		2000-2999	15,454,142.15	14,983,339.11	8,166,701.09	14,983,339.11	0.00	0.0%
3) Employee Benefits		3000-3999	21,540,684.04	21,641,395.36	11,797,966.28	21,641,395.36	0.00	0.0%
4) Books and Supplies		4000-4999	2,786,329.90	3,586,203.11	1,683,423.14	3,586,203.11	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,441,927.10	5,984,257.46	3,543,281.83	5,984,257.46	0.00	0.0%
6) Capital Outlay		6000-6999	448,178.00	429,082.75	27,646.39	429,082.75	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)	(222,402.11)	(83,483.39)	(222,402.11)	0.00	0.0%
9) TOTAL, EXPENDITURES			93,441,687.04	93,933,334.18	52,366,370.31	93,933,334.18		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			22,695,453.01	20,114,723.45	10,806,466.51	20,114,723.45		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	36,402.14	60,115.04	0.00	60,115.04	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)	(20,223,579.96)	0.00	(20,223,579.96)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,027,165.96)	(21,257,193.07)	14,002.11	(21,257,193.07)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,668,287.05	(1,142,469.62)	10,820,468.62	(1,142,469.62)		
<b>F. FUND BALANCE, RESERVES</b>								
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	7,332,057.70		7,332,057.70		
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		115,793.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,924,429.88	3,060,405.70		3,060,405.70		
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		2,729,973.00				
Reserve for Enrollment Uncertainty	0000	9780		330,432.70				
5% Board Reserve Policy	0000	9780				2,729,973.00		
Reserve for Enrollment Uncertainty	0000	9780				330,432.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,041,691.49	4,094,959.00		4,094,959.00		
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)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	63,362,970.00	61,453,637.00	33,914,127.00	61,453,637.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	14,265,640.00	15,237,988.00	8,327,538.00	15,237,988.00	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	101,933.03	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	16,672,644.04	30,365,276.00	0.00	0.0%
Unsecured Roll Taxes		8042	889,558.00	961,107.00	970,915.41	961,107.00	0.00	0.0%
Prior Years' Taxes		8043	(5,920.00)	(3,993.00)	(7,214.03)	(3,993.00)	0.00	0.0%
Supplemental Taxes		8044	1,407,109.00	1,402,384.00	637,980.62	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	395,518.10	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%
<b>Subtotal, LCFF Sources</b>			<b>109,584,420.00</b>	<b>109,830,642.00</b>	<b>61,013,422.17</b>	<b>109,830,642.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
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)	(1,587,806.00)	(765,214.50)	(1,587,806.00)	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%
<b>TOTAL, LCFF SOURCES</b>			<b>108,836,374.00</b>	<b>108,242,836.00</b>	<b>60,248,207.67</b>	<b>108,242,836.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
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	131,620.97	58,529.09	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3.00</b>	<b>58,531.55</b>	<b>131,623.43</b>	<b>58,531.55</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	2,510,538.51	1,437,316.00	2,510,538.51	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,703,563.04	1,784,941.40	622,460.42	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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,105,319.86</b>	<b>4,320,479.91</b>	<b>2,071,851.42</b>	<b>4,320,479.91</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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	1,714.74	1,375.24	1,714.74	0.00	0.0%
Leases and Rentals		8650	100,000.00	106,592.50	45,857.44	106,592.50	0.00	0.0%
Interest		8660	344,800.00	386,683.20	420,983.50	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	12,029.25	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	575,261.10	240,908.87	575,261.10	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,195,443.19</b>	<b>1,426,210.17</b>	<b>721,154.30</b>	<b>1,426,210.17</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>116,137,140.05</b>	<b>114,048,057.63</b>	<b>63,172,836.82</b>	<b>114,048,057.63</b>	<b>0.00</b>	<b>0.0%</b>

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	40,586,308.58	23,347,711.39	40,586,308.58	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,297,884.39	1,047,206.23	625,865.09	1,047,206.23	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,977,934.56	4,587,629.22	2,739,721.25	4,587,629.22	0.00	0.0%
Other Certificated Salaries		1900	736,802.88	777,567.59	346,160.91	777,567.59	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>47,391,336.90</b>	<b>46,998,711.62</b>	<b>27,059,448.64</b>	<b>46,998,711.62</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	789,431.22	323,798.81	118,772.37	323,798.81	0.00	0.0%
Classified Support Salaries		2200	5,704,245.63	5,517,760.39	3,027,440.17	5,517,760.39	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,471,436.55	1,669,407.02	951,891.21	1,669,407.02	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,041,997.65	6,128,735.16	3,429,627.95	6,128,735.16	0.00	0.0%
Other Classified Salaries		2900	1,447,031.10	1,343,637.73	638,969.39	1,343,637.73	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>15,454,142.15</b>	<b>14,983,339.11</b>	<b>8,166,701.09</b>	<b>14,983,339.11</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,375,783.84	7,562,548.56	4,303,632.81	7,562,548.56	0.00	0.0%
PERS		3201-3202	2,515,630.81	2,544,859.77	1,355,550.60	2,544,859.77	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,765,601.34	1,792,939.03	1,001,169.73	1,792,939.03	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,888,356.12	6,752,463.74	3,322,566.98	6,752,463.74	0.00	0.0%
Unemployment Insurance		3501-3502	30,470.63	31,434.97	19,539.15	31,434.97	0.00	0.0%
Workers' Compensation		3601-3602	1,228,666.61	1,218,395.91	691,638.84	1,218,395.91	0.00	0.0%
OPEB, Allocated		3701-3702	707,986.90	1,185,340.73	827,913.96	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	553,412.65	275,954.21	553,412.65	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,540,684.04</b>	<b>21,641,395.36</b>	<b>11,797,966.28</b>	<b>21,641,395.36</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	36,000.00	29,628.26	28,935.25	29,628.26	0.00	0.0%
Books and Other Reference Materials		4200	600.00	7,722.74	4,277.05	7,722.74	0.00	0.0%
Materials and Supplies		4300	2,527,229.90	3,167,133.14	1,341,056.26	3,167,133.14	0.00	0.0%
Noncapitalized Equipment		4400	222,500.00	381,718.97	309,154.58	381,718.97	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,786,329.90</b>	<b>3,586,203.11</b>	<b>1,683,423.14</b>	<b>3,586,203.11</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	155,100.00	286,315.13	166,978.39	286,315.13	0.00	0.0%
Dues and Memberships		5300	28,580.00	31,762.23	31,125.84	31,762.23	0.00	0.0%
Insurance		5400-5450	691,980.00	676,052.00	598,723.62	676,052.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,668,061.26	2,730,861.73	1,529,101.63	2,730,861.73	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	763,808.40	864,872.00	632,318.41	864,872.00	0.00	0.0%
Transfers of Direct Costs		5710	(151,825.00)	(105,711.83)	(43,773.41)	(105,711.83)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(477,787.56)	(641,793.15)	(141,994.48)	(641,793.15)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,144,700.00	1,670,565.57	629,002.87	1,670,565.57	0.00	0.0%
Communications		5900	619,310.00	471,333.78	141,798.96	471,333.78	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,441,927.10</b>	<b>5,984,257.46</b>	<b>3,543,281.83</b>	<b>5,984,257.46</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	36,448.82	13,644.28	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	387,378.93	14,002.11	387,378.93	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>448,178.00</b>	<b>429,082.75</b>	<b>27,646.39</b>	<b>429,082.75</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>529,450.10</b>	<b>532,746.88</b>	<b>171,386.33</b>	<b>532,746.88</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(150,245.51)	(202,286.47)	(83,483.39)	(202,286.47)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(115.64)	(20,115.64)	0.00	(20,115.64)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(150,361.15)</b>	<b>(222,402.11)</b>	<b>(83,483.39)</b>	<b>(222,402.11)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>93,441,687.04</b>	<b>93,933,334.18</b>	<b>52,366,370.31</b>	<b>93,933,334.18</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	36,402.14	60,115.04	0.00	60,115.04	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>36,402.14</b>	<b>60,115.04</b>	<b>0.00</b>	<b>60,115.04</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,107,730.26</b>	<b>1,107,730.26</b>	<b>0.00</b>	<b>1,107,730.26</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>14,002.11</b>	<b>14,002.11</b>	<b>14,002.11</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(19,955,837.84)	(20,223,579.96)	0.00	(20,223,579.96)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(19,955,837.84)</b>	<b>(20,223,579.96)</b>	<b>0.00</b>	<b>(20,223,579.96)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(21,027,165.96)</b>	<b>(21,257,193.07)</b>	<b>14,002.11</b>	<b>(21,257,193.07)</b>	<b>0.00</b>	<b>0.0%</b>

2018-19 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	577,115.00	599,251.00	200,552.00	599,251.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,009,885.00	6,424,876.76	1,788,819.58	6,424,876.76	0.00	0.0%
3) Other State Revenue		8300-8599	6,704,072.70	7,178,926.80	912,733.28	7,178,926.80	0.00	0.0%
4) Other Local Revenue		8600-8799	6,926,721.72	6,859,387.03	3,773,668.23	6,859,387.03	0.00	0.0%
5) TOTAL, REVENUES			20,217,794.42	21,062,441.59	6,675,773.09	21,062,441.59		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	12,747,960.53	13,427,350.51	7,720,879.14	13,427,350.51	0.00	0.0%
2) Classified Salaries		2000-2999	8,014,211.04	8,212,724.95	4,518,912.22	8,212,724.95	0.00	0.0%
3) Employee Benefits		3000-3999	13,803,329.38	13,739,816.31	4,657,685.51	13,739,816.31	0.00	0.0%
4) Books and Supplies		4000-4999	2,485,347.41	2,438,153.58	583,876.02	2,438,153.58	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,561,151.72	3,019,402.81	818,419.29	3,019,402.81	0.00	0.0%
6) Capital Outlay		6000-6999	292,308.02	298,767.94	110,557.93	298,767.94	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	202,286.47	83,483.39	202,286.47	0.00	0.0%
9) TOTAL, EXPENDITURES			40,173,832.26	41,457,581.22	18,527,412.08	41,457,581.22		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,955,837.84)	(20,395,139.63)	(11,851,638.99)	(20,395,139.63)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	20,223,579.96	0.00	20,223,579.96	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,955,837.84	20,223,579.96	0.00	20,223,579.96		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(171,559.67)	(11,851,638.99)	(171,559.67)		
<b>F. FUND BALANCE, RESERVES</b>								
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			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)
<b>LCFF SOURCES</b>								
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		
<b>LCFF Transfers</b>								
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	200,552.00	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	200,552.00	599,251.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
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	200,838.00	0.00	200,838.00	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	2,611,477.96	1,216,722.96	2,611,477.96	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	379,138.00	223,548.00	379,138.00	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	193,208.80	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%
	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	40,945.00	168,408.00	84,204.00	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	71,135.82	150,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,009,885.00</b>	<b>6,424,876.76</b>	<b>1,788,819.58</b>	<b>6,424,876.76</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	411,699.00	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	0.00	0.0%
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	5,778,763.18	443,816.00	5,778,763.18	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,704,072.70</b>	<b>7,178,926.80</b>	<b>912,733.28</b>	<b>7,178,926.80</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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	23,447.33	23,447.33	23,447.33	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	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	1,100,313.70	1,100,313.70	715,203.90	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%) Adjustm		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	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	3,035,017.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,926,721.72</b>	<b>6,859,387.03</b>	<b>3,773,668.23</b>	<b>6,859,387.03</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>20,217,794.42</b>	<b>21,062,441.59</b>	<b>6,675,773.09</b>	<b>21,062,441.59</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	8,153,563.14	8,373,695.55	4,829,697.47	8,373,695.55	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,977,052.19	4,355,292.17	2,485,760.82	4,355,292.17	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	593,587.00	671,691.94	389,049.25	671,691.94	0.00	0.0%
Other Certificated Salaries		1900	23,758.20	26,670.85	16,371.60	26,670.85	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>12,747,960.53</b>	<b>13,427,350.51</b>	<b>7,720,879.14</b>	<b>13,427,350.51</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,699,441.25	5,002,905.76	2,709,362.00	5,002,905.76	0.00	0.0%
Classified Support Salaries		2200	2,012,647.93	2,006,255.22	1,127,286.23	2,006,255.22	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	324,708.25	304,953.83	181,901.65	304,953.83	0.00	0.0%
Clerical, Technical and Office Salaries		2400	239,211.76	214,811.57	138,490.35	214,811.57	0.00	0.0%
Other Classified Salaries		2900	738,201.85	683,798.57	361,871.99	683,798.57	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,014,211.04</b>	<b>8,212,724.95</b>	<b>4,518,912.22</b>	<b>8,212,724.95</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,313,383.32	7,088,520.48	1,246,814.82	7,088,520.48	0.00	0.0%
PERS		3201-3202	1,406,131.21	1,451,526.80	780,304.53	1,451,526.80	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	809,682.55	839,205.50	463,209.77	839,205.50	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,342,675.04	3,377,360.81	1,648,853.96	3,377,360.81	0.00	0.0%
Unemployment Insurance		3501-3502	10,301.59	9,903.20	7,544.84	9,903.20	0.00	0.0%
Workers' Compensation		3601-3602	407,945.70	431,246.45	243,120.62	431,246.45	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	541,409.56	267,836.97	541,409.56	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,803,329.38</b>	<b>13,739,816.31</b>	<b>4,657,685.51</b>	<b>13,739,816.31</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	560,075.52	700,445.40	228,216.30	700,445.40	0.00	0.0%
Books and Other Reference Materials		4200	0.00	5,449.54	5,449.54	5,449.54	0.00	0.0%
Materials and Supplies		4300	1,880,271.89	1,663,661.80	288,998.06	1,663,661.80	0.00	0.0%
Noncapitalized Equipment		4400	45,000.00	68,596.84	61,212.12	68,596.84	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,485,347.41</b>	<b>2,438,153.58</b>	<b>583,876.02</b>	<b>2,438,153.58</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	37,882.00	145,256.06	95,974.14	145,256.06	0.00	0.0%
Dues and Memberships		5300	0.00	1,000.00	757.00	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	198,435.85	220,500.00	0.00	0.0%
Transfers of Direct Costs		5710	151,825.00	105,711.83	43,773.41	105,711.83	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	2,569,764.92	470,644.55	2,569,764.92	0.00	0.0%
Communications		5900	20,075.00	32,170.00	8,834.34	32,170.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,561,151.72</b>	<b>3,019,402.81</b>	<b>818,419.29</b>	<b>3,019,402.81</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	272,308.02	73,695.13	23,173.47	73,695.13	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,000.00	64,438.93	58,469.93	64,438.93	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	150,117.20	18,397.85	150,117.20	0.00	0.0%
Equipment Replacement		6500	0.00	10,516.68	10,516.68	10,516.68	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>292,308.02</b>	<b>298,767.94</b>	<b>110,557.93</b>	<b>298,767.94</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>119,078.65</b>	<b>119,078.65</b>	<b>33,598.58</b>	<b>119,078.65</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	150,245.51	202,286.47	83,483.39	202,286.47	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>150,245.51</b>	<b>202,286.47</b>	<b>83,483.39</b>	<b>202,286.47</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>40,173,632.26</b>	<b>41,457,581.22</b>	<b>18,527,412.08</b>	<b>41,457,581.22</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	19,955,837.84	20,223,579.96	0.00	20,223,579.96	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			19,955,837.84	20,223,579.96	0.00	20,223,579.96	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			19,955,837.84	20,223,579.96	0.00	20,223,579.96	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 first interim projections.

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

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

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form A1, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)	District Regular	11,655.08		
	Charter School	0.00		
	<b>Total ADA</b>	<b>11,655.08</b>	<b>11,656.00</b>	<b>0.0%</b>
1st Subsequent Year (2019-20)	District Regular	11,558.97		
	Charter School		11,525.98	
	<b>Total ADA</b>	<b>11,558.97</b>	<b>11,525.98</b>	<b>-0.3%</b>
2nd Subsequent Year (2020-21)	District Regular	11,558.97		
	Charter School		11,380.50	
	<b>Total ADA</b>	<b>11,558.97</b>	<b>11,380.50</b>	<b>-1.5%</b>

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	12,105	12,105		
Charter School				
<b>Total Enrollment</b>	<b>12,105</b>	<b>12,105</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	12,105	11,952		
Charter School				
<b>Total Enrollment</b>	<b>12,105</b>	<b>11,952</b>	<b>-1.3%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	12,105	11,952		
Charter School				
<b>Total Enrollment</b>	<b>12,105</b>	<b>11,952</b>	<b>-1.3%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

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



**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	11,697	12,197	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,697</b>	<b>12,197</b>	<b>95.9%</b>
Second Prior Year (2016-17)			
District Regular	11,736	12,289	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,736</b>	<b>12,289</b>	<b>95.5%</b>
First Prior Year (2017-18)			
District Regular	11,668	12,324	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>11,668</b>	<b>12,324</b>	<b>94.7%</b>
Historical Average Ratio:			95.4%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.9%</b>

**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	11,524	12,105		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11,524</b>	<b>12,105</b>	<b>95.2%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	11,381	11,952		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,381</b>	<b>11,952</b>	<b>95.2%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	11,381	11,952		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,381</b>	<b>11,952</b>	<b>95.2%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2018-19)	109,790,594.00		
1st Subsequent Year (2019-20)	112,189,158.00	112,726,680.00	0.5%	Met
2nd Subsequent Year (2020-21)	114,652,157.00	114,178,466.00	-0.4%	Met

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	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)	83,623,446.09	93,933,334.18	89.0%	Met
1st Subsequent Year (2019-20)	83,326,653.00	92,857,227.70	89.7%	Not Met
2nd Subsequent Year (2020-21)	82,825,326.00	92,422,060.00	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 larger 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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	6,434,142.31	6,483,408.31	0.8%	No
1st Subsequent Year (2019-20)	6,178,774.00	6,228,040.00	0.8%	No
2nd Subsequent Year (2020-21)	6,178,774.00	6,228,040.00	0.8%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	11,376,585.20	11,499,406.71	1.1%	No
1st Subsequent Year (2019-20)	8,824,354.00	8,516,685.00	-1.2%	No
2nd Subsequent Year (2020-21)	8,781,940.00	8,534,942.00	-2.8%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	8,157,858.59	8,285,597.20	1.6%	No
1st Subsequent Year (2019-20)	8,307,848.00	8,289,499.00	-0.2%	No
2nd Subsequent Year (2020-21)	8,311,730.00	8,293,361.00	-0.2%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	6,238,352.49	6,024,356.69	-3.4%	No
1st Subsequent Year (2019-20)	4,357,919.00	3,832,704.00	-12.1%	Yes
2nd Subsequent Year (2020-21)	4,498,679.00	3,832,704.00	-14.8%	Yes

Explanation:  
(required if Yes)

FY 2019 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. FY 2019 also includes one time funding for the Low Performing Block Grant as well as the Classified Professional Block Grant. These funds are budgeted in restricted books and supplies until a spending plan is developed.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	8,831,154.55	9,003,660.27	2.0%	No
1st Subsequent Year (2019-20)	9,165,109.00	9,312,135.00	1.6%	No
2nd Subsequent Year (2020-21)	9,484,086.00	9,617,407.00	1.4%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	25,968,586.10	26,268,412.22	1.2%	Met
1st Subsequent Year (2019-20)	23,110,976.00	23,034,224.00	-0.3%	Met
2nd Subsequent Year (2020-21)	23,272,444.00	23,056,343.00	-0.9%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	15,069,507.04	15,028,016.96	-0.3%	Met
1st Subsequent Year (2019-20)	13,523,028.00	13,144,839.00	-2.8%	Met
2nd Subsequent Year (2020-21)	13,982,765.00	13,450,111.00	-3.8%	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 first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,694,460.99	4,418,223.69	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		4,418,223.69	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.6%	4.6%	4.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.5%	1.5%	1.6%

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(1,142,469.62)	95,041,064.44	1.2%	Met
1st Subsequent Year (2019-20)	(334,288.70)	93,964,957.70	0.4%	Met
2nd Subsequent Year (2020-21)	461,206.00	93,529,790.00	N/A	Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2 )	(Form MYPI, Line D2)	
Current Year (2018-19)		7,332,057.70	Met
1st Subsequent Year (2019-20)		6,997,769.00	Met
2nd Subsequent Year (2020-21)		7,458,975.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2018-19)		5,350,678.00	Met

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

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

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

Explanation:  
(required if NOT met)



**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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

<sup>1</sup> 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.

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

<sup>3</sup> 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.)	11,524	11,526	11,381
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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)	136,498,645.66	135,151,091.70	135,810,860.00
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)	136,498,645.66	135,151,091.70	135,810,860.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,094,959.37	4,054,532.75	4,074,325.80
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>4,094,959.37</b>	<b>4,054,532.75</b>	<b>4,074,325.80</b>

**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)	4,094,959.00	4,054,533.00	4,074,325.00
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	2,138,813.01	2,208,813.01	2,278,813.01
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)	6,233,772.01	6,263,346.01	6,353,138.01
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.57%	4.63%	4.68%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>4,094,959.37</b>	<b>4,054,532.75</b>	<b>4,074,325.80</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

---

**SUPPLEMENTAL INFORMATION**

---

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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 process temporary loans between the Child Development Fund F12, the Child Nutrition Fund F13, 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 first interim projections.

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(20,578,553.43)	(20,223,579.96)	-1.7%	(354,973.47)	Met
1st Subsequent Year (2019-20)	(21,065,570.00)	(21,149,205.00)	0.4%	83,635.00	Met
2nd Subsequent Year (2020-21)	(21,342,652.00)	(22,226,624.00)	4.1%	883,972.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2018-19)	36,402.14	60,115.04	65.1%	23,712.90	Not Met
1st Subsequent Year (2019-20)	36,402.00	60,115.00	65.1%	23,713.00	Not Met
2nd Subsequent Year (2020-21)	36,402.00	60,115.00	65.1%	23,713.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
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 first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:  
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:  
(required if NOT met)

This transfer in is estimated and based on the prior year at the time of budget adoption. This transfer is to fund District Wellness Incentives and Campaigns and is a negotiated agreement. Once the agreement is finalized the budget is adjusted for any changes in the agreement. A side letter is executed between the District and the Bargaining Unit Representatives.

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

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

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

**Project Information:**  
(required if YES)

---

---

---

---

---

---

---

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	FUND 01 - OBJECTS 8XXX LCFF REV	FUND 01 & OBJECTS 74XX	1,756,667
Certificates of Participation				
General Obligation Bonds	9	FUND 51 - OBJECTS 8XXX	FUND 51 OBJECTS 74XX	38,172,264
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
<b>TOTAL:</b>				<b>53,154,051</b>

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
<b>Total Annual Payments:</b>	<b>2,282,239</b>	<b>6,274,904</b>	<b>5,310,176</b>	<b>5,297,459</b>
<b>Has total annual payment increased over prior year (2017-18)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

**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 to the annual payments for long-term commitments will be funded with LCFF sources as well as savings from utility upgrades that were completed throughout the district utilizing the Prop 39 funding.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	38,566,146.00	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)	38,566,146.00	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, 2018	Jul 01, 2018

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2018-19)	2,195,486.00	2,195,486.00
1st Subsequent Year (2019-20)	2,522,081.00	2,522,081.00
2nd Subsequent Year (2020-21)	2,643,288.00	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)	1,268,224.48	1,268,224.48
1st Subsequent Year (2019-20)	1,313,224.48	1,245,283.00
2nd Subsequent Year (2020-21)	1,359,224.48	1,307,548.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2018-19)	1,268,224.48	1,268,224.48
1st Subsequent Year (2019-20)	1,313,224.48	1,245,283.00
2nd Subsequent Year (2020-21)	1,359,224.48	1,307,548.00

d. Number of retirees receiving OPEB benefits

Current Year (2018-19)	156	156
1st Subsequent Year (2019-20)	156	156
2nd Subsequent Year (2020-21)	156	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
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)
- b. Amount contributed (funded) for self-insurance programs  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	2,327,859.00	2,325,694.00
	2,336,941.00	2,350,043.00
	2,344,665.00	2,374,092.00
b.	2,327,859.00	2,325,694.00
	2,336,941.00	2,350,043.00
	2,344,665.00	2,374,092.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

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	611.5	611.5	611.5

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

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

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

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

If Yes, date of Superintendent and CBO certification:

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

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)

**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 First Interim Projections**

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

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


--

**Certificated (Non-management) Step and Column Adjustments**

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

---



---



---



---



---



---

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

**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	570.1	570.1	570.1

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

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 First Interim Projections**

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>One Year Agreement</b>			
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"/>
<b>Multiyear Agreement</b>			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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


**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

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

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

---

---

---

---

---

---

---

---

---

---

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	61.0	64.0	64.0	64.0

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

Negotiations Settled Since First Interim Projections

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.  
Item A9: There have been personnel changes in both the Superintendent and Chief Business Official positions within the last 12 months. The Superintendent promoted from the Chief Business Official and started serving in the Superintendent role October 1, 2018. The Chief Business Official is new and began serving in the position August 1, 2018.

**End of School District Second 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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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	11,656.00	11,524.35	11,656.00	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,772.43	11,656.00	11,524.35	11,656.00	0.00	0%
<b>5. District Funded County Program ADA</b>						
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	1.63	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	0.00	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	2.34	3.17	1.63	3.17	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,774.77	11,659.17	11,525.98	11,659.17	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	108,842,087.00	2.63%	111,708,462.00	1.28%	113,141,606.00
2. Federal Revenues	8100-8299	6,483,408.31	-3.94%	6,228,040.00	0.00%	6,228,040.00
3. Other State Revenues	8300-8599	11,499,406.71	-25.94%	8,516,685.00	0.21%	8,534,942.00
4. Other Local Revenues	8600-8799	8,285,597.20	0.05%	8,289,499.00	0.05%	8,293,361.00
5. Other Financing Sources						
a. Transfers In	8900-8929	60,115.04	0.00%	60,115.00	0.00%	60,115.00
b. Other Sources	8930-8979	14,002.11	0.00%	14,002.00	0.00%	14,002.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		135,184,616.37	-0.27%	134,816,803.00	1.08%	136,272,066.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				60,426,062.13		58,910,069.00
b. Step & Column Adjustment				855,627.45		834,568.02
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,371,620.58)		(1,783,969.02)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,426,062.13	-2.51%	58,910,069.00	-1.61%	57,960,668.00
2. Classified Salaries						
a. Base Salaries				23,196,064.06		23,327,159.00
b. Step & Column Adjustment				410,439.48		413,095.55
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(279,344.54)		(841,155.55)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,196,064.06	0.57%	23,327,159.00	-1.84%	22,899,099.00
3. Employee Benefits	3000-3999	35,381,211.67	5.70%	37,398,262.00	4.98%	39,260,140.00
4. Books and Supplies	4000-4999	6,024,356.69	-36.38%	3,832,704.00	0.00%	3,832,704.00
5. Services and Other Operating Expenditures	5000-5999	9,003,660.27	3.43%	9,312,135.00	3.28%	9,617,407.00
6. Capital Outlay	6000-6999	727,850.69	3.18%	750,997.00	3.05%	773,902.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	651,825.53	-18.26%	532,792.00	-28.57%	380,598.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,115.64)	3.18%	(20,756.30)	3.04%	(21,388.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,107,730.26	0.00%	1,107,730.00	0.00%	1,107,730.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		136,498,645.66	-0.99%	135,151,091.70	0.49%	135,810,860.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,314,029.29)		(334,288.70)		461,206.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,646,086.99		7,332,057.70		6,997,769.00
2. Ending Fund Balance (Sum lines C and D1)		7,332,057.70		6,997,769.00		7,458,975.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	176,693.00		176,693.00		176,693.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,060,405.70		2,766,543.00		3,207,957.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,094,959.00		4,054,533.00		4,074,325.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		7,332,057.70		6,997,769.00		7,458,975.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,094,959.00		4,054,533.00		4,074,325.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,138,813.01		2,208,813.01		2,278,813.01
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)						
		6,233,772.01		6,263,346.01		6,353,138.01
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
		4.57%		4.63%		4.68%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		11,524.35		11,525.98		11,380.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		136,498,645.66		135,151,091.70		135,810,860.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		136,498,645.66		135,151,091.70		135,810,860.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)						
		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		4,094,959.37		4,054,532.75		4,074,325.80
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		4,094,959.37		4,054,532.75		4,074,325.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	108,242,836.00	2.65%	111,109,211.00	1.29%	112,542,355.00
2. Federal Revenues	8100-8299	58,531.55	0.00%	58,532.00	0.00%	58,532.00
3. Other State Revenues	8300-8599	4,320,479.91	-51.21%	2,107,902.00	0.04%	2,108,642.00
4. Other Local Revenues	8600-8799	1,426,210.17	0.27%	1,430,112.00	0.27%	1,433,974.00
5. Other Financing Sources						
a. Transfers In	8900-8929	60,115.04	0.00%	60,115.00	0.00%	60,115.00
b. Other Sources	8930-8979	14,002.11	0.00%	14,002.00	0.00%	14,002.00
c. Contributions	8980-8999	(20,223,579.96)	4.58%	(21,149,205.00)	5.09%	(22,226,624.00)
6. Total (Sum lines A1 thru A5c)		93,898,594.82	-0.29%	93,630,669.00	0.38%	93,990,996.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				46,998,711.62		45,285,073.00
b. Step & Column Adjustment				657,981.96		633,991.02
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,371,620.58)		(1,783,969.02)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,998,711.62	-3.65%	45,285,073.00	-2.54%	44,135,095.00
2. Classified Salaries						
a. Base Salaries				14,983,339.11		14,966,203.00
b. Step & Column Adjustment				262,208.43		261,908.55
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(279,344.54)		(841,155.55)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,983,339.11	-0.11%	14,966,203.00	-3.87%	14,386,956.00
3. Employee Benefits	3000-3999	21,641,395.36	6.63%	23,075,377.00	5.32%	24,303,275.00
4. Books and Supplies	4000-4999	3,586,203.11	-27.88%	2,586,203.00	0.00%	2,586,203.00
5. Services and Other Operating Expenditures	5000-5999	5,984,257.46	3.58%	6,198,328.00	3.42%	6,410,175.00
6. Capital Outlay	6000-6999	429,082.75	3.18%	442,728.00	3.05%	456,231.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	532,746.88	0.01%	532,792.00	-28.57%	380,598.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(222,402.11)	3.18%	(229,476.30)	3.05%	(236,473.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,107,730.26	0.00%	1,107,730.00	0.00%	1,107,730.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		95,041,064.44	-1.13%	93,964,957.70	-0.46%	93,529,790.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,142,469.62)		(334,288.70)		461,206.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,474,527.32		7,332,057.70		6,997,769.00
2. Ending Fund Balance (Sum lines C and D1)		7,332,057.70		6,997,769.00		7,458,975.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	176,693.00		176,693.00		176,693.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,060,405.70		2,766,543.00		3,207,957.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,094,959.00		4,054,533.00		4,074,325.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		7,332,057.70		6,997,769.00		7,458,975.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,094,959.00		4,054,533.00		4,074,325.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	2,138,813.01		2,208,813.01		2,278,813.01
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>6,233,772.01</b>		<b>6,263,346.01</b>		<b>6,353,138.01</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated and Classified salaries have been reduced to recognize the projected retirement savings (salary & benefit) savings of approximately 20 certificated FTE and approximately 10 classified FTE. The certificated savings is approximately \$50k each FTE and the classified savings is approximately \$25K each FTE. In addition, the district has adjusted salaries and benefits for the impact of a multi-year salary settlement and reclassification study.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	599,251.00	0.00%	599,251.00	0.00%	599,251.00
2. Federal Revenues	8100-8299	6,424,876.76	-3.97%	6,169,508.00	0.00%	6,169,508.00
3. Other State Revenues	8300-8599	7,178,926.80	-10.73%	6,408,783.00	0.27%	6,426,300.00
4. Other Local Revenues	8600-8799	6,859,387.03	0.00%	6,859,387.00	0.00%	6,859,387.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	20,223,579.96	4.58%	21,149,205.00	5.09%	22,226,624.00
6. Total (Sum lines A1 thru A5c)		41,286,021.55	-0.24%	41,186,134.00	2.66%	42,281,070.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,427,350.51		13,624,996.00
b. Step & Column Adjustment				197,645.49		200,577.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,427,350.51	1.47%	13,624,996.00	1.47%	13,825,573.00
2. Classified Salaries						
a. Base Salaries				8,212,724.95		8,360,956.00
b. Step & Column Adjustment				148,231.05		151,187.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,212,724.95	1.80%	8,360,956.00	1.81%	8,512,143.00
3. Employee Benefits	3000-3999	13,739,816.31	4.24%	14,322,885.00	4.43%	14,956,865.00
4. Books and Supplies	4000-4999	2,438,153.58	-48.88%	1,246,501.00	0.00%	1,246,501.00
5. Services and Other Operating Expenditures	5000-5999	3,019,402.81	3.13%	3,113,807.00	3.00%	3,207,232.00
6. Capital Outlay	6000-6999	298,767.94	3.18%	308,269.00	3.05%	317,671.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	119,078.65	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	202,286.47	3.18%	208,720.00	3.05%	215,085.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		41,457,581.22	-0.65%	41,186,134.00	2.66%	42,281,070.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(171,559.67)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		171,559.67		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00



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

<b>LCFF Calculator Universal Assumptions</b>			
La Mesa-Spring Valley (68197) - SCENARI			
<b>Summary of Funding</b>			
	2018-19	2019-20	2020-21
<b>Target Components:</b>			
<i>COLA &amp; Augmentation</i>	3.70%	3.46%	2.86%
Base Grant	88,269,095	90,298,162	91,710,558
Grade Span Adjustment	4,005,518	4,085,102	4,149,023
Supplemental Grant	11,270,421	11,652,558	11,756,219
Concentration Grant	2,800,535	3,175,997	3,029,163
Add-ons	1,897,267	1,897,267	1,897,267
<b>Total Target</b>	<b>108,242,836</b>	<b>111,109,086</b>	<b>112,542,230</b>
<b>Transition Components:</b>			
Target	\$ 108,242,836	\$ 111,109,086	\$ 112,542,230
Funded Based on Target Formula (PYP-2)	FALSE	TRUE	TRUE
Floor	101,370,098	107,132,613	105,919,953
<i>Remaining Need after Gap (informational only)</i>			
<i>Gap %</i>	100%	100%	100%
Current Year Gap Funding	6,872,738	-	-
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	-	-	-
Additional State Aid	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 108,242,836</b>	<b>\$ 111,109,086</b>	<b>\$ 112,542,230</b>
<b>Components of LCFF By Object Code</b>			
	2018-19	2019-20	2020-21
8011 - State Aid	\$ 61,453,637	\$ 64,523,748	\$ 66,166,669
8011 - Fair Share	-	-	-
8311 & 8590 - Categoricals	-	-	-
EPA (for LCFF Calculation purposes)	15,237,988	15,063,915	14,873,780
<i>Local Revenue Sources:</i>			
8021 to 8089 - Property Taxes	33,139,017	33,139,017	33,139,017
8096 - In-Lieu of Property Taxes	(1,587,806)	(1,617,594)	(1,637,236)
<i>Property Taxes net of in-lieu</i>	<i>31,551,211</i>	<i>31,521,423</i>	<i>31,501,781</i>
<b>TOTAL FUNDING</b>	<b>\$ 108,242,836</b>	<b>\$ 111,109,086</b>	<b>\$ 112,542,230</b>
<i>Basic Aid Status</i>			
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 108,242,836</b>	<b>\$ 111,109,086</b>	<b>\$ 112,542,230</b>
<b>EPA Details</b>			
<i>% of Adjusted Revenue Limit - Annual</i>	25.89000000%	25.89000000%	25.89000000%
<i>% of Adjusted Revenue Limit - P-2</i>	25.89000000%	25.89000000%	25.89000000%
EPA (for LCFF Calculation purposes)	\$ 15,237,988	\$ 15,063,915	\$ 14,873,780
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	15,237,988	15,063,915	14,873,780
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	-	-	0
Accrual (from Assumptions)	-	-	-

LCFF Calculator Universal Assumptions			
La Mesa-Spring Valley (68197) - SCENARI			
Summary of Student Population			
	2018-19	2019-20	2020-21
<b>Unduplicated Pupil Population</b>			
Enrollment	12,105	11,952	11,952
COE Enrollment	3	3	3
<i>Total Enrollment</i>	<i>12,108</i>	<i>11,955</i>	<i>11,955</i>
Unduplicated Pupil Count	7,423	7,329	7,329
COE Unduplicated Pupil Count	2	2	2
<i>Total Unduplicated Pupil Count</i>	<i>7,425</i>	<i>7,331</i>	<i>7,331</i>
Rolling %, Supplemental Grant	61.0700%	61.7300%	61.3200%
Rolling %, Concentration Grant	61.0700%	61.7300%	61.3200%
<b>FUNDED ADA</b>			
<b>Adjusted Base Grant ADA</b>			
	<i>Prior Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	5,161.75	5,087.30	5,023.03
Grades 4-6	3,939.04	3,840.88	3,792.43
Grades 7-8	2,558.38	2,597.80	2,565.04
Grades 9-12	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>11,659.17</b>	<b>11,525.98</b>	<b>11,380.50</b>
<b>Necessary Small School ADA</b>			
	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>11659.17</b>	<b>11525.98</b>	<b>11380.50</b>
<b>ACTUAL ADA (Current Year Only)</b>			
Grades TK-3	5,087.30	5,023.03	5,023.03
Grades 4-6	3,840.88	3,792.43	3,792.43
Grades 7-8	2,597.80	2,565.04	2,565.04
Grades 9-12	-	-	-
<b>Total Actual ADA</b>	<b>11,525.98</b>	<b>11,380.50</b>	<b>11,380.50</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>133.19</i>	<i>145.48</i>	<i>-</i>
<b>LCAP Percentage to Increase or Improve Services</b>			
	2018-19	2019-20	2020-21
Current year estimated supplemental and concentr	\$ 14,070,956	\$ 14,828,555	\$ 14,785,382
Current year Percentage to Increase or Improve S	15.25%	15.71%	15.42%

La Mesa-Spring Valley Elementary  
68197 AL

2018-19 General Fund Cashflows

Actuals to end of the month of:  
February 28, 2019

Line	Beginning Balances	July	August	September	October	November	December 15th	December	January	February	March	April	May	June
<b>Beginning Cash Balance</b>														
		\$ 7,200,903	\$ 1,640,990	\$ 9,575,933	\$ 9,571,984	\$ 9,079,628	\$ 5,656,390	\$ 16,297,376	\$ 17,569,770	\$ 15,370,934	\$ 10,436,041	\$ 10,576,303	\$ 8,791,120	\$ 7,499,182
<b>8000-8998 Total Cash Inflows - CY Revenues</b>														
1	8000-8099 LCFF Sources													
2	8,011 LCFF	\$ 3,057,644	\$ 3,057,644	\$ 5,670,527	\$ 5,443,721	\$ 5,503,759	\$ -	\$ 5,503,759	\$ 5,617,035	\$ 5,530,827	\$ 5,530,827	\$ 5,530,827	\$ 5,530,827	\$ 5,476,239
3	8021-8047 Property Taxes	164,914	476,390	165,181	1,744,277	-	10,258,393	-	5,567,083	845,697	-	9,619,393	3,274,828	645,412
3	8,012 EPA	-	-	4,163,769	-	-	-	4,163,769	-	-	3,809,467	-	-	3,100,953
4	8,047 RDA Residual Balance & CRD	4,150	-	-	-	-	-	-	391,368	-	-	-	-	(18,069)
4	8,096 Chariter In Lieu Taxes	-	-	(135,087)	-	(325,221)	(122,434)	-	(122,434)	(122,434)	(222,310)	(111,146)	(111,146)	(11,146)
5	8,097 Special Education - Prop Tax Transfer	-	-	-	-	-	-	-	200,552	-	-	148,424	-	250,275
5	Multiple Other RL Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
6	8000-8099 Subtotal LCFF Sources	3,226,708	3,534,034	9,864,390	7,187,998	5,178,538	10,135,959	9,667,528	11,653,604	6,254,090	9,118,014	15,187,497	8,694,909	9,343,864
7														
8	8100-8299 Federal Revenues													
9	8181&8182 Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	8,110 Impact Aid	-	-	-	-	-	-	-	-	-	-	-	-	-
11	8,285 9,068 Assets - Pass Through	-	-	-	-	-	-	-	-	-	-	-	12,959	-
11	8,290 30*0825 Title I - Fed Cash Mgmt System	-	-	-	47,361	-	84,146	-	1,085,216	-	652,869	-	-	652,869
11	8,290 4,035 Title II - Fed Cash Mgmt System	-	-	-	-	-	-	-	223,548	-	94,785	-	-	60,805
11	8,290 4,201&03 Title III - Fed Cash Mgmt System	-	-	-	-	-	136,701	-	56,508	-	90,683	-	-	78,841
11	Multiple Other Federal	7,270	7,016	1,119	66,664	123,232	2,218	14,942	62,503	24,300	53,533	12,144	-	-
12	8100-8299 Subtotal Federal Revenues	7,270	7,016	1,119	116,025	123,232	2,218	235,789	1,427,775	24,300	891,870	25,103	12,959	792,515
14														
15	8300-8599 Other State Revenues													
16	8,311 6500&10 PA Sp. Ed. (SDUSD, Poway & Infant)	\$ 37,427	\$ 37,427	\$ 67,369	\$ 67,369	\$ 67,369	\$ -	\$ 67,369	\$ 67,369	\$ 65,591	\$ 65,591	\$ 65,591	\$ 65,591	\$ 54,729
17	Multiple OTHER PA Recompensations and Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
8,550	1819 One-lme Discretionary	-	-	-	-	-	363,562	-	1,073,734	-	-	-	-	1,073,223
19	8,550 Mandate Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
23	8,560 Lottery	-	-	-	92,405	-	-	-	587,274	-	-	614,078	-	-
8,590	Educator Effectiveness	-	-	-	-	-	-	335,924	-	-	-	-	-	-
Multiple	Other State	-	-	-	27,091	-	-	-	92,876	33,287	51,013	43,829	38,165	576,231
28	8300-8599 Subtotal Other State Revenues	37,427	37,427	67,369	186,865	67,369	363,562	403,293	1,821,253	98,878	116,605	723,498	103,756	1,704,183
29														
30	8600-8799 Other Local Revenues													
31	8,782 9,025 ROP - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	8,677 9,065 ASES - Pass Through	-	-	-	-	-	715,204	-	-	-	275,107	-	-	-
33	8,792 SPED PA Special Education - Pass Through	275,809	276,013	496,639	496,639	496,639	-	496,639	496,639	511,022	511,022	511,022	511,022	598,920
34	Multiple Other Local	592	369,832	300,591	(213,099)	22,084	14,996	49,161	200,445	120,535	117,299	102,074	200,000	50,000
35	8600-8799 Subtotal Other Local Revenues	276,401	645,845	797,230	283,540	518,723	730,200	545,800	697,084	631,557	905,428	613,096	711,022	648,920
36														
37	8900-8998 Transfers In & Other Sources	-	14,002	-	-	-	-	-	-	-	-	(6,433)	2,091	63,515
38														
39	8000-8998 Total Cash Inflows - CY Revenues	\$ 3,547,806	\$ 4,238,324	\$ 10,730,108	\$ 7,774,428	\$ 5,887,862	\$ 11,231,959	\$ 10,852,410	\$ 15,599,716	\$ 7,008,826	\$ 11,030,119	\$ 16,542,762	\$ 9,524,337	\$ 12,552,787
40														
41	1000-7998 Cash Outflows - CY Expenditures													
42	1000-3999 Salaries & Benefits													
43	1000-1999 Certificated	\$ 4,329,639	\$ 5,523,509	\$ 4,551,716	\$ 5,102,834	\$ 5,042,368	\$ (4,457)	\$ 5,076,732	\$ 5,160,938	\$ 5,167,296	\$ 5,102,083	\$ 5,147,017	\$ 5,080,381	\$ 5,005,006
44	2000-2999 Classified	1,032,354	2,018,816	1,761,552	2,014,689	1,956,464	2,767	1,963,024	1,953,702	2,054,631	1,965,160	2,072,710	1,968,894	2,156,301
45	3000-3999 Benefits	1,227,265	1,844,204	2,445,080	2,869,870	2,705,724	13,390	2,592,378	2,775,917	2,672,526	2,699,702	2,718,050	2,685,730	3,139,545
46	1000-3999 Subtotal Salaries & Benefits	6,589,258	9,386,529	8,758,348	9,987,392	9,705,556	11,701	9,632,134	9,890,557	9,894,454	9,766,945	9,937,776	9,715,006	10,301,852
47														
48	4000-7998 Other Expenditures													
49	4000-4999 Supplies	\$ 398,414	\$ 475,435	\$ 526,366	\$ 344,605	\$ 162,400	\$ 136,017	\$ -	\$ 224,062	\$ 138,307	\$ 343,872	\$ 319,987	\$ 404,394	\$ 2,450,499
50	5500-5599 Utilities	27,397	197,468	318,516	368,899	232,606	177,925	-	205,154	194,638	209,138	194,032	188,107	146,982

La Mesa-Spring Valley Elementary  
68197 AL

2018-19 General Fund Cashflows

Actuals to end of the month of:  
February 28, 2019

	2/26/2019 12:23	Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June
51	5000-5999 Other Services (Excl. Utilities)		410,016	918,484	305,929	230,645	348,099	192,205	-	402,249	177,948	445,971	673,443	342,522	1,275,288
52	6000-6999 Capital		-	75,850	39,041	(19,175)	1,303	6,488	-	34,716	88,521	57,659	57,659	57,659	242,209
52	Action Required		-	-	-	-	-	-	-	-	-	-	-	-	-
53	7000-7998 Transfers Out, Other Uses & Outgo		166,592	4,797	21,341	12,255	-	-	-	-	216,262	4,761	(150,966)	49,075	315,323
54	4000-7998 Subtotal Other Expenditures		1,002,419	1,672,034	1,211,193	937,229	744,408	512,615	-	866,180	815,676	1,061,400	1,094,156	1,041,757	4,430,301
55															
56	1000-7998 Total Cash Outflows - CY Expenditures		\$ 7,591,677	\$ 11,058,563	\$ 9,969,541	\$ 10,924,621	\$ 10,449,963	\$ 524,316	\$ 9,632,134	\$ 10,756,737	\$ 10,710,130	\$ 10,828,345	\$ 11,031,932	\$ 10,756,763	\$ 14,732,153
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	1,079,381	2,131,793	-	32,655	229,413	-	-	-	-	145,079
61	9200-9299 Deferrals - Principal Apportionment		-	-	-	-	-	-	-	-	-	-	-	-	-
64	9200-9299 Receivables - Lottery	(516,621)	-	-	-	516,621	-	-	-	-	-	-	-	-	-
65	9300-9319 Temporary Loans / Due From	(517,689)	7,616	-	517,689	-	-	-	-	-	-	-	-	-	(7,616)
66	9300-9499 Other Assets	(115,793)	29,504	(22,765)	(14,183)	(2,447)	(10,894)	9,111	(20,839)	19,275	(6,581)	-	-	-	(95,975)
67															
68	9111-9499 Change in Assets (Excl. 9110 Cash)	\$ (5,253,281)	\$ 187,811	\$ (8,252)	\$ 513,485	\$ 1,593,555	\$ 2,120,899	\$ 9,111	\$ 11,816	\$ 248,688	\$ (6,581)	\$ -	\$ -	\$ -	\$ 41,488
69															
70	9500-9659 Current Liabilities														
71	9500-9599 * Payables	\$ 3,649,823	\$ (2,004,215)	\$ (118,959)	\$ (1,098,045)	\$ 60,413	\$ (85,426)	\$ (75,767)	\$ -	\$ 58,482	\$ (61,778)	\$ (59,513)	\$ (59,513)	\$ (59,513)	\$ (145,988)
72	9650-9659 Deferred Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	9500-9659 Change in Current Liabilities	\$ 3,649,823	\$ (2,004,215)	\$ (118,959)	\$ (1,098,045)	\$ 60,413	\$ (85,426)	\$ (75,767)	\$ -	\$ 58,482	\$ (61,778)	\$ (59,513)	\$ (59,513)	\$ (59,513)	\$ (145,988)
74															
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	16,020	16,020	(105,446)	-	-	-	-	(23,085)
80	8999 Revenue Suspense		5,926	(5,924)	(2)	-	-	18,734	18,734	(18,734)	-	-	-	-	-
81	9910 Payroll Suspense		923,455	321,829	(95,279)	4,896	(9,078)	-	5,343	14,064	(1,165,230)	-	-	-	-
82	Treasury Reconciling Items		-	-	43	(43)	-	203	-	(367)	-	-	-	-	164
83															
84	Multiple Total Other Activity		\$ 300,364	\$ 872,393	\$ (21,683)	\$ 3,870	\$ 103,390	\$ -	\$ 40,300	\$ (110,483)	\$ (1,165,230)	\$ -	\$ -	\$ -	\$ (22,921)
85															
86	Ending Balance WITHOUT Borrowing		\$ 1,482,719	\$ (4,592,340)	\$ (4,438,016)	\$ (5,930,372)	\$ (8,353,610)	\$ 2,287,376	\$ 3,559,768	\$ 8,599,436	\$ 3,664,541	\$ 3,806,803	\$ 9,258,120	\$ 7,966,182	\$ 5,659,405
87															
88	TTF BORROWING LINE HIDDEN		158,273	158,273	14,168,273	14,010,000	15,010,000	14,010,000	14,010,000	14,010,000	6,771,500	6,771,500	6,771,500	6,771,500	(467,000)
89	Multiple Borrowing Activity														
90	9640 TRAN / TTF Principal Amounts			\$ 14,010,000											
91	8660 TRAN / TTF Premium														
92	5900 TRAN / TTF Issuance Cost & Interest									(233,500)			(233,500)		
93	9135 & 9640 TRAN / TTF Repayment									(7,005,000)			(7,005,000)		
94	9600-9619 Temporary Loans / Due To		158,273		(158,273)	1,000,000	(1,000,000)								158,273
95	9629-9649 Other Liabilities (Excluding TRANS)														
96	Multiple Total Borrowing Activity		\$ 158,273	\$ -	\$ (158,273)	\$ 1,000,000	\$ (1,000,000)	\$ -	\$ -	\$ (7,238,500)	\$ -	\$ -	\$ (7,238,500)	\$ -	\$ 158,273
97															
98															
99	9,110 Ending Cash Balance		\$ 1,640,990	\$ 9,575,933	\$ 9,571,984	\$ 9,079,628	\$ 5,656,390	\$ 16,297,376	\$ 17,569,770	\$ 15,370,934	\$ 10,436,041	\$ 10,578,303	\$ 8,791,120	\$ 7,499,182	\$ 5,350,678

\* Note: Budget balance assumes inclusion of STRS on-behalf, "other state accrual" amount excluded from July - Sept accrual allocation