



First Interim Budget Report

December 17, 2019

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

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About La Mesa-Spring Valley Schools

La Mesa-Spring Valley Schools is a high-performing school district located just east of San Diego. The District is committed to high student performance embedded in a culture of quality and continuous improvement. We embrace diversity. Collaboration is valued among all stakeholder groups and the interest-based process is used as the core for problem solving. The District covers 26 square miles and serves 11,978 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 \$138 million.

Board of Education

Jim Long	Board President
Dr. Emma Turner	Board Vice President
Rebecca McRae	Board Clerk
Megan Epperson	Board Member
Charda Fontenot	Board Member

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	11,798
Grades K-3	5,166
Grades 4-8	6,632

Average Class Size

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

Student Ethnicity

Hispanic	49%
White	28%
African American	9%
Two or More Races	8%
Asian	3%
Other	3%

Percentage of Unduplicated Pupils: 62%

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

About the First Interim Report

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

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

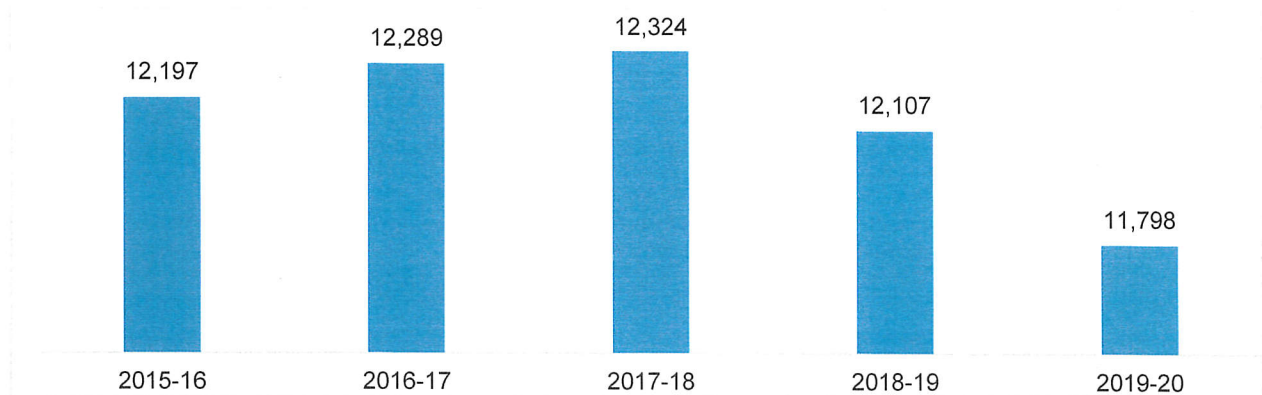
Enclosed are the forms necessary to report the financial position of the District as of October 31, 2019. The First Interim certification is positive, as we are projecting the District will be able to meet its financial obligations for the current year, next year, and the subsequent fiscal year.

Enrollment, Attendance, Demographics

Enrollment

District enrollment has declined to 11,798 in the 2019-20 school year. It is projected that enrollment will continue to decline in the next two school years by approximately 264 students per year.

District Enrollment History

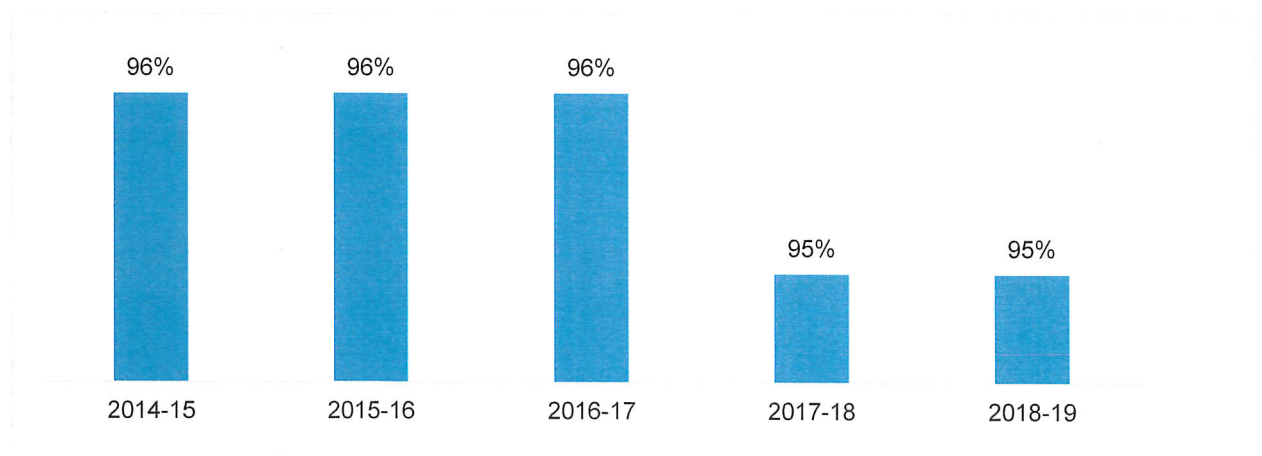


Average Daily Attendance (ADA) Percentage

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 a ratio based on CBEDs enrollment to P-2 reported ADA.

ADA is projected to remain flat at 95% in the 2019-20 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



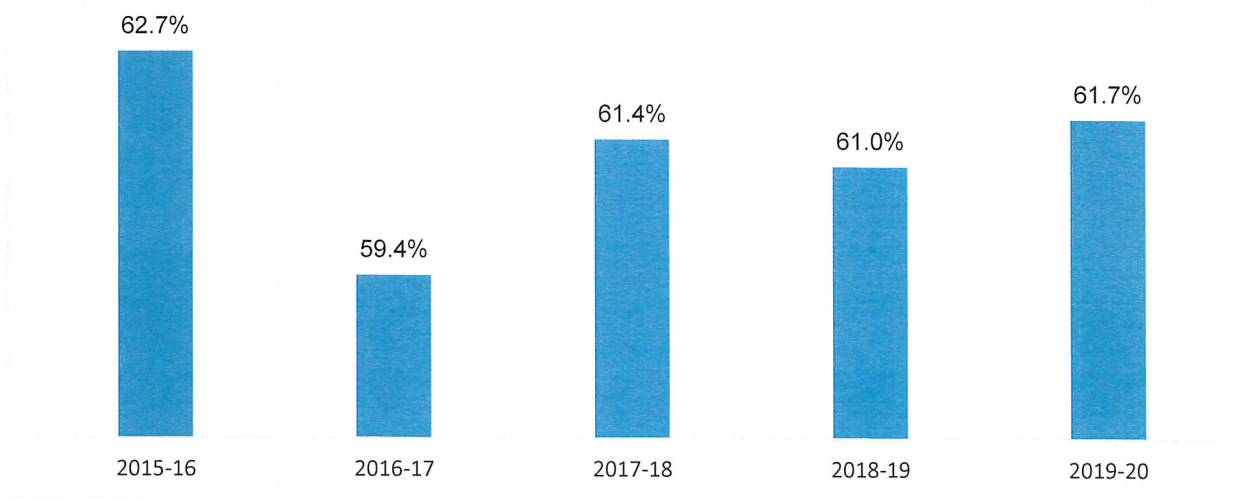
Unduplicated Pupils

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 61.7%.

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 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. Now that the LCFF is fully funded, cost of living adjustments to the base grant occur on a yearly basis.

Supplemental and Concentration Grants

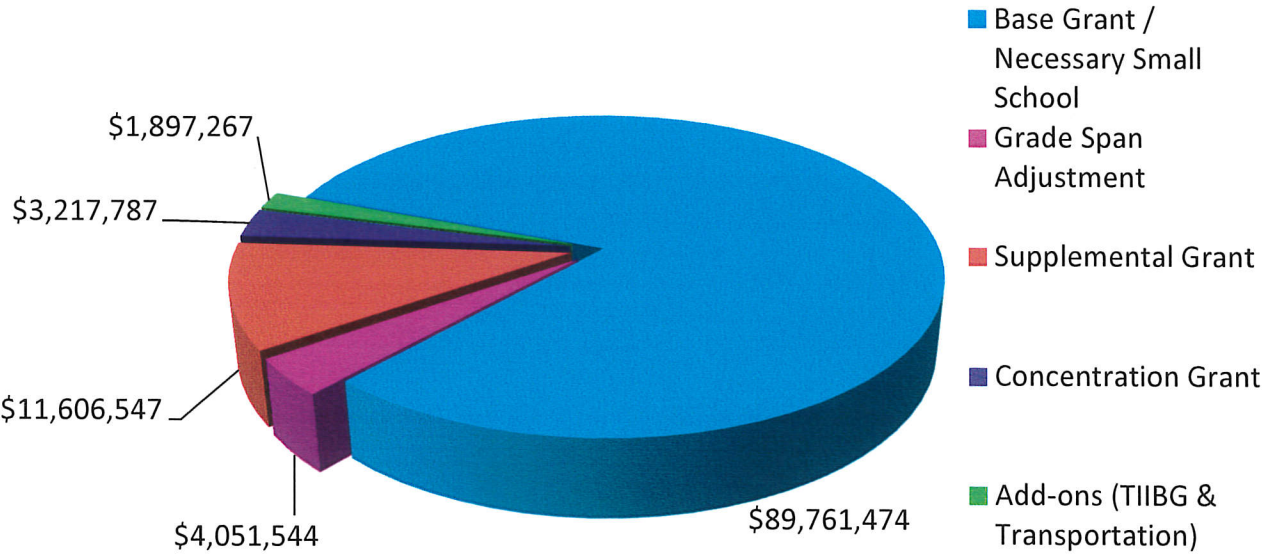
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Add-ons

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

2019-20 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: _____ 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: Seth Boomgarden Telephone: 619-668-5700 ext. 6404
Title: Director of Fiscal Services E-mail: seth.boomgarden@lmsvdsd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	111,019,082.00	111,190,468.00	22,601,275.56	111,190,468.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,290,967.70	6,807,490.07	1,146,845.03	6,807,490.07	0.00	0.0%
3) Other State Revenue		8300-8599	8,606,411.62	11,409,706.95	705,095.96	11,409,706.95	0.00	0.0%
4) Other Local Revenue		8600-8799	8,205,288.30	8,663,207.24	2,190,689.16	8,663,207.24	0.00	0.0%
5) TOTAL, REVENUES			134,121,749.62	138,070,872.26	26,643,905.71	138,070,872.26		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	59,898,943.09	61,061,377.08	19,713,108.73	61,061,377.08	0.00	0.0%
2) Classified Salaries		2000-2999	22,925,482.12	23,482,697.87	7,056,918.09	23,482,697.87	0.00	0.0%
3) Employee Benefits		3000-3999	36,780,154.65	37,265,341.25	8,754,950.32	37,265,341.25	0.00	0.0%
4) Books and Supplies		4000-4999	4,454,933.43	5,088,316.69	1,900,617.11	5,088,316.69	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,577,122.59	9,939,989.02	3,110,967.48	9,939,989.02	0.00	0.0%
6) Capital Outlay		6000-6999	476,200.00	682,166.53	293,409.47	682,166.53	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	564,945.45	710,880.95	350,646.59	710,880.95	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,654.59)	(19,324.15)	0.00	(19,324.15)	0.00	0.0%
9) TOTAL, EXPENDITURES			134,666,126.74	138,211,445.24	41,180,617.79	138,211,445.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(544,377.12)	(140,572.98)	(14,536,712.08)	(140,572.98)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	51,275.86	102,775.86	0.00	102,775.86	0.00	0.0%
b) Transfers Out		7600-7629	1,090,568.26	1,091,344.12	1,010,568.26	1,091,344.12	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	332,890.85	332,890.85	332,890.85	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			(1,039,292.40)	(655,677.41)	(677,677.41)	(655,677.41)		

2019-20 First Interim
General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,583,669.52)	(796,250.39)	(15,214,389.49)	(796,250.39)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,401,765.63	11,401,765.63		11,401,765.63	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)			11,401,765.63	11,401,765.63		11,401,765.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,401,765.63	11,401,765.63		11,401,765.63		
2) Ending Balance, June 30 (E + F1e)			9,818,096.11	10,605,515.24		10,605,515.24		
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			609,259.63	639,427.80		639,427.80		
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	5,029,752.80	5,787,003.76		5,787,003.76		
5% Board Reserve Policy	0000	9780	2,786,055.79					
Reserve for Enrollment Uncertainty	0000	9780	2,243,697.01					
5% Board Reserve Policy	0000	9780		2,786,055.79				
Reserve for Enrollment Uncertainty	0000	9780		3,000,947.97				
5% Board Reserve Policy	0000	9780				2,786,055.79		
Reserve for Enrollment Uncertainty	0000	9780				3,000,947.97		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,179,083.68	4,179,083.68		4,179,083.68		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	61,508,585.00	59,512,671.00	17,093,170.00	59,512,671.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	16,534,440.00	17,679,092.00	4,625,693.00	17,679,092.00	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	203,870.00	211,272.00	0.00	211,272.00	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	30,881,272.00	32,103,448.00	43,165.18	32,103,448.00	0.00	0.0%
Unsecured Roll Taxes		8042	961,850.00	1,011,163.00	976,287.42	1,011,163.00	0.00	0.0%
Prior Years' Taxes		8043	(6,787.00)	5,864.00	5,097.79	5,864.00	0.00	0.0%
Supplemental Taxes		8044	1,320,826.00	1,383,910.00	293,054.33	1,383,910.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(114,331.00)	(137,197.00)	0.00	(137,197.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	744,509.00	447,574.00	0.00	447,574.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			112,034,234.00	112,217,797.00	23,036,467.72	112,217,797.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,671,001.00)	(1,683,178.00)	(435,192.16)	(1,683,178.00)	0.00	0.0%
Property Taxes Transfers		8097	655,849.00	655,849.00	0.00	655,849.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			111,019,082.00	111,190,468.00	22,601,275.56	111,190,468.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,703,281.00	2,703,281.00	0.00	2,703,281.00	0.00	0.0%
Special Education Discretionary Grants		8182	231,184.32	151,184.32	0.00	151,184.32	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	2.79	2.79	2.79	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	26,027.79	26,027.79	0.00	26,027.79	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	2,466,279.00	2,602,499.29	737,290.29	2,602,499.29	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, Supporting Effective Instruction	4035	8290	345,944.43	377,852.00	94,463.00	377,852.00	0.00	0.0%

2019-20 First Interim
General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	30,092.00	7,523.00	30,092.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	210,195.61	287,324.14	61,844.14	287,324.14	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, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	161,183.75	281,205.97	71,985.97	281,205.97	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	146,868.80	348,020.77	173,735.84	348,020.77	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,290,967.70	6,807,490.07	1,146,845.03	6,807,490.07	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	728,334.05	728,334.05	216,758.00	728,334.05	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	370,082.32	370,082.32	0.00	370,082.32	0.00	0.0%
Lottery - Unrestricted and Instructional Materie		8660	2,307,603.12	2,427,083.58	111,987.30	2,427,083.58	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	5,200,392.13	7,884,207.00	376,350.66	7,884,207.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,606,411.62	11,409,706.95	705,095.96	11,409,706.95	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	47,000.00	47,000.00	0.00	47,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	500.00	565.88	145.88	565.88	0.00	0.0%
Leases and Rentals		8650	90,000.00	90,082.00	27,538.21	90,082.00	0.00	0.0%
Interest		8660	466,000.00	466,000.00	350,598.87	466,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,320,639.67	1,418,767.74	0.00	1,418,767.74	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	16,160.00	16,183.00	11,820.25	16,183.00	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	228,500.00	723,114.62	236,963.95	723,114.62	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	6,036,488.63	5,901,494.00	1,563,622.00	5,901,494.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,205,288.30	8,663,207.24	2,190,689.16	8,663,207.24	0.00	0.0%
TOTAL, REVENUES			134,121,749.62	138,070,872.26	26,643,905.71	138,070,872.26	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	48,586,590.77	49,206,505.69	15,940,895.82	49,206,505.69	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,367,887.77	5,685,709.59	1,813,080.69	5,685,709.59	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,942,116.33	5,129,993.77	1,707,576.25	5,129,993.77	0.00	0.0%
Other Certificated Salaries		1900	1,002,348.22	1,039,168.03	251,555.97	1,039,168.03	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			59,898,943.09	61,061,377.08	19,713,108.73	61,061,377.08	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,443,344.26	5,801,767.78	1,588,110.00	5,801,767.78	0.00	0.0%
Classified Support Salaries		2200	7,206,846.02	7,203,682.17	2,274,071.98	7,203,682.17	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,911,184.28	1,947,700.93	646,784.74	1,947,700.93	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,353,133.26	6,671,267.05	2,012,174.62	6,671,267.05	0.00	0.0%
Other Classified Salaries		2900	2,010,974.30	1,858,279.94	535,776.75	1,858,279.94	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,925,482.12	23,482,697.87	7,056,918.09	23,482,697.87	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,111,249.00	15,300,051.24	3,358,206.00	15,300,051.24	0.00	0.0%
PERS		3201-3202	4,587,973.64	4,484,691.24	1,311,687.63	4,484,691.24	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,642,407.65	2,667,974.10	817,057.03	2,667,974.10	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,237,819.89	10,536,797.88	2,002,506.52	10,536,797.88	0.00	0.0%
Unemployment Insurance		3501-3502	41,493.37	42,023.56	13,489.07	42,023.56	0.00	0.0%
Workers' Compensation		3601-3602	1,783,513.36	1,818,419.98	581,366.10	1,818,419.98	0.00	0.0%
OPEB, Allocated		3701-3702	1,310,074.41	1,265,519.65	452,157.97	1,265,519.65	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	1,065,623.33	1,149,863.60	218,480.00	1,149,863.60	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,780,154.85	37,265,341.25	8,754,950.32	37,265,341.25	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	628,524.34	870,686.23	409,178.85	870,686.23	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	68,006.62	17,512.67	68,006.62	0.00	0.0%
Materials and Supplies		4300	3,560,109.09	3,522,328.88	1,016,080.23	3,522,328.88	0.00	0.0%
Noncapitalized Equipment		4400	265,300.00	627,294.96	457,865.36	627,294.96	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,454,933.43	5,088,316.69	1,900,617.11	5,088,316.69	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	462,903.00	354,159.67	47,037.57	354,159.67	0.00	0.0%
Dues and Memberships		5300	33,243.00	35,493.28	33,700.28	35,493.28	0.00	0.0%
Insurance		5400-5450	809,248.35	758,701.00	644,659.30	758,701.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,712,500.00	2,737,263.33	1,052,049.97	2,737,263.33	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,359,392.00	756,673.71	205,976.85	756,673.71	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	(564,221.00)	(563,925.95)	(24,612.03)	(563,925.95)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,321,757.24	5,417,410.10	1,119,972.93	5,417,410.10	0.00	0.0%
Communications		5900	442,300.00	444,213.88	32,182.61	444,213.88	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,577,122.59	9,939,989.02	3,110,967.48	9,939,989.02	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	97,000.00	111,570.62	5,895.00	111,570.62	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	85,429.38	40,396.00	85,429.38	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	279,200.00	485,166.53	247,118.47	485,166.53	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			476,200.00	682,166.53	293,409.47	682,166.53	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	44,524.31	45,205.79	16,967.91	45,205.79	0.00	0.0%
Other Debt Service - Principal		7439	520,421.14	665,675.16	333,678.68	665,675.16	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			564,945.45	710,880.95	350,646.59	710,880.95	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	(7.00)	0.00	(7.00)		
Transfers of Indirect Costs - Interfund		7350	(11,654.59)	(19,317.15)	0.00	(19,317.15)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,654.59)	(19,324.15)	0.00	(19,324.15)	0.00	0.0%
TOTAL, EXPENDITURES			134,666,126.74	138,211,445.24	41,180,617.79	138,211,445.24	0.00	0.0%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	51,275.86	102,775.86	0.00	102,775.86	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			51,275.86	102,775.86	0.00	102,775.86	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,090,568.26	1,091,344.12	1,010,568.26	1,091,344.12	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,090,568.26	1,091,344.12	1,010,568.26	1,091,344.12	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		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	332,890.85	332,890.85	332,890.85	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	332,890.85	332,890.85	332,890.85	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,039,292.40)	(655,677.41)	(677,677.41)	(655,677.41)	0.00	0.0%

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	110,363,233.00	110,534,619.00	22,601,275.56	110,534,619.00	0.00	0.0%
2) Federal Revenue		8100-8299	3.00	148,023.56	148,023.56	148,023.56	0.00	0.0%
3) Other State Revenue		8300-8599	2,078,161.10	4,106,496.69	43,064.25	4,106,496.69	0.00	0.0%
4) Other Local Revenue		8600-8799	1,054,659.84	1,484,408.10	627,067.16	1,484,408.10	0.00	0.0%
5) TOTAL, REVENUES			113,496,056.94	116,273,547.35	23,419,430.53	116,273,547.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,123,131.06	46,536,283.29	15,085,649.00	46,536,283.29	0.00	0.0%
2) Classified Salaries		2000-2999	14,369,852.99	14,306,990.61	4,461,471.49	14,306,990.61	0.00	0.0%
3) Employee Benefits		3000-3999	22,093,523.94	22,242,141.17	6,212,424.50	22,242,141.17	0.00	0.0%
4) Books and Supplies		4000-4999	3,128,300.79	3,406,391.91	1,336,340.40	3,406,391.91	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,621,427.88	6,929,417.10	2,706,860.56	6,929,417.10	0.00	0.0%
6) Capital Outlay		6000-6999	104,200.00	310,166.53	247,118.47	310,166.53	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	531,346.88	677,282.38	317,048.01	677,282.38	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(200,575.61)	(231,011.82)	(61,679.11)	(231,011.82)	0.00	0.0%
9) TOTAL, EXPENDITURES			92,771,207.93	94,177,661.17	30,305,233.32	94,177,661.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,724,849.01	22,095,886.18	(6,885,802.79)	22,095,886.18		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	51,275.86	102,775.86	0.00	102,775.86	0.00	0.0%
b) Transfers Out		7600-7629	1,090,568.26	1,091,344.12	1,010,568.26	1,091,344.12	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	332,890.85	332,890.85	332,890.85	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,064,122.01)	(22,061,523.21)	0.00	(22,061,523.21)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,103,414.41)	(22,717,200.62)	(677,677.41)	(22,717,200.62)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,378,565.40)	(621,314.44)	(7,563,480.20)	(621,314.44)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,587,401.88	10,587,401.88		10,587,401.88	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)			10,587,401.88	10,587,401.88		10,587,401.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,587,401.88	10,587,401.88		10,587,401.88		
2) Ending Balance, June 30 (E + F1e)			9,208,836.48	9,966,087.44		9,966,087.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	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	5,029,752.80	5,787,003.76		5,787,003.76		
5% Board Reserve Policy	0000	9780	2,786,055.79					
Reserve for Enrollment Uncertainty	0000	9780	2,243,697.01					
5% Board Reserve Policy	0000	9780		2,786,055.79				
Reserve for Enrollment Uncertainty	0000	9780		3,000,947.97				
5% Board Reserve Policy	0000	9780				2,786,055.79		
Reserve for Enrollment Uncertainty	0000	9780				3,000,947.97		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,179,083.68	4,179,083.68		4,179,083.68		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	61,508,585.00	59,512,671.00	17,093,170.00	59,512,671.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	16,534,440.00	17,679,092.00	4,625,693.00	17,679,092.00	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	203,870.00	211,272.00	0.00	211,272.00	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	30,881,272.00	32,103,448.00	43,165.18	32,103,448.00	0.00	0.0%
Unsecured Roll Taxes		8042	961,850.00	1,011,163.00	976,287.42	1,011,163.00	0.00	0.0%
Prior Years' Taxes		8043	(6,787.00)	5,864.00	5,097.79	5,864.00	0.00	0.0%
Supplemental Taxes		8044	1,320,826.00	1,383,910.00	293,054.33	1,383,910.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(114,331.00)	(137,197.00)	0.00	(137,197.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	744,509.00	447,574.00	0.00	447,574.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			112,034,234.00	112,217,797.00	23,036,467.72	112,217,797.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,671,001.00)	(1,683,178.00)	(435,192.16)	(1,683,178.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			110,363,233.00	110,534,619.00	22,601,275.56	110,534,619.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	3.00	2.79	2.79	2.79	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, Supporting Effective Instruction	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 Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	148,020.77	148,020.77	148,020.77	0.00	0.0%
TOTAL, FEDERAL REVENUE			3.00	148,023.56	148,023.56	148,023.56	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	370,082.32	370,082.32	0.00	370,082.32	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,708,078.78	1,752,257.37	41,099.25	1,752,257.37	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	1,984,157.00	1,965.00	1,984,157.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,078,161.10	4,106,496.69	43,064.25	4,106,496.69	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	500.00	565.88	145.88	565.88	0.00	0.0%
Leases and Rentals		8650	90,000.00	90,082.00	27,538.21	90,082.00	0.00	0.0%
Interest		8660	466,000.00	466,000.00	350,598.87	466,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	253,499.84	250,062.60	0.00	250,062.60	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	16,160.00	16,183.00	11,820.25	16,183.00	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	228,500.00	661,514.62	236,963.95	661,514.62	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,054,659.84	1,484,408.10	627,067.16	1,484,408.10	0.00	0.0%
TOTAL, REVENUES			113,496,056.94	116,273,547.35	23,419,430.53	116,273,547.35	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	40,289,462.74	40,415,741.76	13,156,928.87	40,415,741.76	0.00	0.0%
Certificated Pupil Support Salaries		1200	930,814.18	971,825.98	312,952.01	971,825.98	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,246,641.05	4,430,757.57	1,470,749.67	4,430,757.57	0.00	0.0%
Other Certificated Salaries		1900	656,213.09	717,957.98	145,018.65	717,957.98	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			46,123,131.06	46,536,283.29	15,085,649.00	46,536,283.29	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	130,927.16	241,367.23	45,952.54	241,367.23	0.00	0.0%
Classified Support Salaries		2200	5,188,599.62	5,179,581.98	1,634,744.64	5,179,581.98	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,615,286.73	1,643,617.57	545,484.30	1,643,617.57	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,168,176.04	6,116,885.18	1,940,657.89	6,116,885.18	0.00	0.0%
Other Classified Salaries		2900	1,266,863.44	1,125,538.65	294,632.12	1,125,538.65	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,369,852.99	14,306,990.61	4,461,471.49	14,306,990.61	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,849,506.11	7,929,922.67	2,570,570.84	7,929,922.67	0.00	0.0%
PERS		3201-3202	2,742,467.09	2,695,886.86	812,911.52	2,695,886.86	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,746,134.30	1,740,527.24	548,993.73	1,740,527.24	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,638,620.64	6,769,283.37	1,292,723.78	6,769,283.37	0.00	0.0%
Unemployment Insurance		3501-3502	30,092.20	30,199.60	9,819.41	30,199.60	0.00	0.0%
Workers' Compensation		3601-3602	1,293,249.60	1,299,345.99	423,275.17	1,299,345.99	0.00	0.0%
OPEB, Allocated		3701-3702	1,287,542.42	1,244,387.26	452,157.97	1,244,387.26	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	505,911.58	532,588.18	101,972.08	532,588.18	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,093,523.94	22,242,141.17	6,212,424.50	22,242,141.17	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	29,000.00	29,015.00	19,119.67	29,015.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	17,248.02	6,299.14	17,248.02	0.00	0.0%
Materials and Supplies		4300	2,868,000.79	2,780,408.60	880,748.73	2,780,408.60	0.00	0.0%
Noncapitalized Equipment		4400	230,300.00	579,720.29	430,172.86	579,720.29	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,128,300.79	3,406,391.91	1,336,340.40	3,406,391.91	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	236,150.00	246,598.28	35,953.48	246,598.28	0.00	0.0%
Dues and Memberships		5300	32,243.00	34,493.28	33,700.28	34,493.28	0.00	0.0%
Insurance		5400-5450	809,248.35	758,701.00	644,659.30	758,701.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,712,500.00	2,737,263.33	1,052,049.97	2,737,263.33	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,109,392.00	504,373.71	130,551.60	504,373.71	0.00	0.0%
Transfers of Direct Costs		5710	(123,630.00)	(124,418.64)	(25,649.66)	(124,418.64)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(509,221.00)	(519,925.95)	(24,612.03)	(519,925.95)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,922,445.53	2,858,232.09	829,340.46	2,858,232.09	0.00	0.0%
Communications		5900	432,300.00	434,100.00	30,867.16	434,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,621,427.88	6,929,417.10	2,706,860.56	6,929,417.10	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	104,200.00	310,166.53	247,118.47	310,166.53	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			104,200.00	310,166.53	247,118.47	310,166.53	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	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	44,031.04	44,712.52	16,474.63	44,712.52	0.00	0.0%
Other Debt Service - Principal		7439	487,315.84	632,569.86	300,573.38	632,569.86	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			531,346.88	677,282.38	317,048.01	677,282.38	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(188,921.02)	(211,694.67)	(61,679.11)	(211,694.67)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(11,654.59)	(19,317.15)	0.00	(19,317.15)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(200,575.61)	(231,011.82)	(61,679.11)	(231,011.82)	0.00	0.0%
TOTAL, EXPENDITURES			92,771,207.93	94,177,661.17	30,305,233.32	94,177,661.17	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	51,275.86	102,775.86	0.00	102,775.86	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			51,275.86	102,775.86	0.00	102,775.86	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,090,568.26	1,091,344.12	1,010,568.26	1,091,344.12	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,090,568.26	1,091,344.12	1,010,568.26	1,091,344.12	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		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	332,890.85	332,890.85	332,890.85	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	332,890.85	332,890.85	332,890.85	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(21,064,122.01)	(22,061,523.21)	0.00	(22,061,523.21)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,064,122.01)	(22,061,523.21)	0.00	(22,061,523.21)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(22,103,414.41)	(22,717,200.62)	(677,677.41)	(22,717,200.62)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	655,849.00	655,849.00	0.00	655,849.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,290,964.70	6,659,466.51	998,821.47	6,659,466.51	0.00	0.0%
3) Other State Revenue		8300-8599	6,528,250.52	7,303,210.26	662,031.71	7,303,210.26	0.00	0.0%
4) Other Local Revenue		8600-8799	7,150,628.46	7,178,799.14	1,563,622.00	7,178,799.14	0.00	0.0%
5) TOTAL, REVENUES			20,625,692.68	21,797,324.91	3,224,475.18	21,797,324.91		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,775,812.03	14,525,093.79	4,627,459.73	14,525,093.79	0.00	0.0%
2) Classified Salaries		2000-2999	8,555,629.13	9,175,707.26	2,595,446.60	9,175,707.26	0.00	0.0%
3) Employee Benefits		3000-3999	14,686,630.71	15,023,200.08	2,542,525.82	15,023,200.08	0.00	0.0%
4) Books and Supplies		4000-4999	1,326,632.64	1,681,924.78	564,276.71	1,681,924.78	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,955,694.71	3,010,571.92	404,106.92	3,010,571.92	0.00	0.0%
6) Capital Outlay		6000-6999	372,000.00	372,000.00	46,291.00	372,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	33,598.57	33,598.57	33,598.58	33,598.57	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	188,921.02	211,687.67	61,679.11	211,687.67	0.00	0.0%
9) TOTAL, EXPENDITURES			41,894,918.81	44,033,784.07	10,875,384.47	44,033,784.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,269,226.13)	(22,236,459.16)	(7,650,909.29)	(22,236,459.16)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	21,064,122.01	22,061,523.21	0.00	22,061,523.21	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,064,122.01	22,061,523.21	0.00	22,061,523.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(205,104.12)	(174,935.95)	(7,650,909.29)	(174,935.95)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	814,363.75	814,363.75		814,363.75	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)			814,363.75	814,363.75		814,363.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			814,363.75	814,363.75		814,363.75		
2) Ending Balance, June 30 (E + F1e)			609,259.63	639,427.80		639,427.80		
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			609,259.63	639,427.80		639,427.80		
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	655,849.00	655,849.00	0.00	655,849.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			655,849.00	655,849.00	0.00	655,849.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,703,281.00	2,703,281.00	0.00	2,703,281.00	0.00	0.0%
Special Education Discretionary Grants		8182	231,184.32	151,184.32	0.00	151,184.32	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	26,027.79	26,027.79	0.00	26,027.79	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	2,466,279.00	2,602,499.29	737,290.29	2,602,499.29	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, Supporting Effective Instruction	4035	8290	345,944.43	377,852.00	94,463.00	377,852.00	0.00	0.0%

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Title III, Part A, Immigrant Student Program	4201	8290	0.00	30,092.00	7,523.00	30,092.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	210,195.61	287,324.14	61,844.14	287,324.14	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, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	161,183.75	281,205.97	71,985.97	281,205.97	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5630	8290	161,183.75	281,205.97	71,985.97	281,205.97	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	146,868.80	200,000.00	25,715.07	200,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,290,964.70	6,659,466.51	998,821.47	6,659,466.51	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	728,334.05	728,334.05	216,758.00	728,334.05	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	599,524.34	674,826.21	70,888.05	674,826.21	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	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	5,200,392.13	5,900,050.00	374,385.66	5,900,050.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,528,250.52	7,303,210.26	662,031.71	7,303,210.26	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	47,000.00	47,000.00	0.00	47,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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	1,067,139.83	1,168,705.14	0.00	1,168,705.14	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								
All Other Local Revenue		8699	0.00	61,600.00	0.00	61,600.00	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	6,036,488.83	5,901,494.00	1,563,622.00	5,901,494.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,150,628.46	7,178,799.14	1,563,622.00	7,178,799.14	0.00	0.0%
TOTAL, REVENUES			20,625,692.68	21,797,324.91	3,224,475.18	21,797,324.91	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,297,128.03	8,790,763.93	2,783,967.15	8,790,763.93	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,437,073.59	4,713,883.61	1,500,128.68	4,713,883.61	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	695,475.28	699,236.20	236,826.58	699,236.20	0.00	0.0%
Other Certificated Salaries		1900	346,135.13	321,210.05	106,537.32	321,210.05	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,775,812.03	14,525,093.79	4,627,459.73	14,525,093.79	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,312,417.10	5,560,400.55	1,542,157.46	5,560,400.55	0.00	0.0%
Classified Support Salaries		2200	2,018,246.40	2,024,100.19	639,327.34	2,024,100.19	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	295,897.55	304,083.36	101,300.44	304,083.36	0.00	0.0%
Clerical, Technical and Office Salaries		2400	184,957.22	554,381.87	71,516.73	554,381.87	0.00	0.0%
Other Classified Salaries		2900	744,110.86	732,741.29	241,144.63	732,741.29	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,555,629.13	9,175,707.26	2,595,446.60	9,175,707.26	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,261,742.89	7,370,128.57	787,635.16	7,370,128.57	0.00	0.0%
PERS		3201-3202	1,845,506.55	1,788,804.38	498,776.11	1,788,804.38	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	896,273.35	927,446.86	268,063.30	927,446.86	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,599,199.25	3,767,514.51	709,782.74	3,767,514.51	0.00	0.0%
Unemployment Insurance		3501-3502	11,401.17	11,823.96	3,669.66	11,823.96	0.00	0.0%
Workers' Compensation		3601-3602	490,263.76	519,073.99	158,090.93	519,073.99	0.00	0.0%
OPEB, Allocated		3701-3702	22,531.99	21,132.39	0.00	21,132.39	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	559,711.75	617,275.42	116,507.92	617,275.42	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,686,630.71	15,023,200.08	2,542,525.82	15,023,200.08	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	599,524.34	841,671.23	390,059.18	841,671.23	0.00	0.0%
Books and Other Reference Materials		4200	0.00	50,758.60	11,213.53	50,758.60	0.00	0.0%
Materials and Supplies		4300	692,108.30	741,920.28	135,311.50	741,920.28	0.00	0.0%
Noncapitalized Equipment		4400	35,000.00	47,574.67	27,692.50	47,574.67	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,326,632.64	1,681,924.78	564,276.71	1,681,924.78	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	226,753.00	107,561.39	11,084.09	107,561.39	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,000.00	252,300.00	75,425.25	252,300.00	0.00	0.0%
Transfers of Direct Costs		5710	123,630.00	124,418.64	25,649.66	124,418.64	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(55,000.00)	(44,000.00)	0.00	(44,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,399,311.71	2,559,178.01	290,632.47	2,559,178.01	0.00	0.0%
Communications		5900	10,000.00	10,113.88	1,315.45	10,113.88	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,955,694.71	3,010,571.92	404,106.92	3,010,571.92	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	97,000.00	111,570.62	5,895.00	111,570.62	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	85,429.38	40,396.00	85,429.38	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	175,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			372,000.00	372,000.00	46,291.00	372,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	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	493.27	493.27	493.28	493.27	0.00	0.0%
Other Debt Service - Principal		7439	33,105.30	33,105.30	33,105.30	33,105.30	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,598.57	33,598.57	33,598.58	33,598.57	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	188,921.02	211,687.67	61,679.11	211,687.67	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			188,921.02	211,687.67	61,679.11	211,687.67	0.00	0.0%
TOTAL, EXPENDITURES			41,894,918.81	44,033,784.07	10,875,384.47	44,033,784.07	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	21,064,122.01	22,061,523.21	0.00	22,061,523.21	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			21,064,122.01	22,061,523.21	0.00	22,061,523.21	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			21,064,122.01	22,061,523.21	0.00	22,061,523.21	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Projected Year Totals</u>
5640	Medi-Cal Billing Option	154,046.70
7510	Low-Performing Students Block Grant	378,204.03
9010	Other Restricted Local	107,177.07
Total, Restricted Balance		<u>639,427.80</u>

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	11,466.00	11,478.14		
Charter School	0.00	0.00		
Total ADA	11,466.00	11,478.14	0.1%	Met
1st Subsequent Year (2020-21)				
District Regular	11,314.29	11,184.68		
Charter School				
Total ADA	11,314.29	11,184.68	-1.1%	Met
2nd Subsequent Year (2021-22)				
District Regular	11,134.75	10,933.02		
Charter School				
Total ADA	11,134.75	10,933.02	-1.8%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	11,931	11,796		
Charter School				
Total Enrollment	11,931	11,796	-1.1%	Met
1st Subsequent Year (2020-21)				
District Regular	11,741	11,532		
Charter School				
Total Enrollment	11,741	11,532	-1.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	11,741	11,268		
Charter School				
Total Enrollment	11,741	11,268	-4.0%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

In the 2nd Subsequent Year, we estimated a decline in enrollment at First Interim instead of remaining flat. This estimate is based on average enrollment decline over the past two years.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	11,736	12,289	
Charter School			
Total ADA/Enrollment	11,736	12,289	95.5%
Second Prior Year (2017-18)			
District Regular	11,668	12,324	
Charter School			
Total ADA/Enrollment	11,668	12,324	94.7%
First Prior Year (2018-19)			
District Regular	11,479	12,105	
Charter School	0		
Total ADA/Enrollment	11,479	12,105	94.8%
Historical Average Ratio:			95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	11,184	11,796		
Charter School	0			
Total ADA/Enrollment	11,184	11,796	94.8%	Met
1st Subsequent Year (2020-21)				
District Regular	10,934	11,532		
Charter School				
Total ADA/Enrollment	10,934	11,532	94.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	10,683	11,268		
Charter School				
Total ADA/Enrollment	10,683	11,268	94.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2019-20)	112,034,234.00	112,217,797.00	0.2%	Met
1st Subsequent Year (2020-21)	113,587,532.00	112,547,102.00	-0.9%	Met
2nd Subsequent Year (2021-22)	114,915,552.00	113,350,155.00	-1.4%	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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	80,083,645.53	90,571,022.39	88.4%
Second Prior Year (2017-18)	79,666,180.54	90,680,822.94	87.9%
First Prior Year (2018-19)	83,493,652.04	92,686,593.77	90.1%
Historical Average Ratio:			88.8%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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):	85.8% to 91.8%	85.8% to 91.8%	85.8% to 91.8%

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 (2019-20)	83,085,415.07	94,177,661.17	88.2%	Met
1st Subsequent Year (2020-21)	83,843,475.00	94,349,937.00	88.9%	Met
2nd Subsequent Year (2021-22)	83,340,676.00	94,099,874.00	88.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	6,290,967.70	6,807,490.07	8.2%	Yes
1st Subsequent Year (2020-21)	6,290,968.00	6,549,837.00	4.1%	No
2nd Subsequent Year (2021-22)	6,290,968.00	6,549,837.00	4.1%	No

Explanation: (required if Yes) Fiscal year 2019-20 includes carryover, unused grants, and unearned revenue from the prior year. The two subsequent years do not include any assumptions for carryover, unused or earned revenue and only includes projections.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	8,606,411.62	11,409,706.95	32.6%	Yes
1st Subsequent Year (2020-21)	8,610,533.00	8,983,242.00	4.3%	No
2nd Subsequent Year (2021-22)	8,630,229.00	8,800,079.00	-0.3%	No

Explanation: (required if Yes) Fiscal year 2019-20 includes carryover, unused grants, and unearned revenue from the prior year. The two subsequent years do not include any assumptions for carryover, unused or earned revenue and only includes projections. Fiscal Year 2019-20 includes one time funding of special ed preschool funding and CSEA professional development money.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	8,205,288.30	8,663,207.24	5.6%	Yes
1st Subsequent Year (2020-21)	8,208,526.46	8,666,544.00	5.6%	Yes
2nd Subsequent Year (2021-22)	8,211,720.46	8,669,854.00	5.6%	Yes

Explanation: (required if Yes) First Interim includes other local revenues such as donations which were not included in adopted budget. We estimated this increase in other local revenue would continue in the 2 subsequent years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	4,454,933.43	5,088,316.69	14.2%	Yes
1st Subsequent Year (2020-21)	4,098,186.45	4,250,642.00	3.7%	No
2nd Subsequent Year (2021-22)	4,217,853.23	4,281,704.00	1.5%	No

Explanation: (required if Yes) Fiscal year 2019-20 includes carryover funds in the 4300000 object code for donations and LCFF funding. This carryover is one-time, so it was removed from the 2020-21 budget.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	9,577,122.59	9,939,989.02	3.8%	No
1st Subsequent Year (2020-21)	9,886,433.40	10,269,812.00	3.9%	No
2nd Subsequent Year (2021-22)	10,191,592.91	10,596,991.00	4.0%	No

Explanation: (required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	23,102,867.62	26,880,404.26	16.4%	Not Met
1st Subsequent Year (2020-21)	23,110,027.46	24,199,623.00	4.7%	Met
2nd Subsequent Year (2021-22)	23,132,917.46	23,819,770.00	3.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	14,032,056.02	15,028,305.71	7.1%	Not Met
1st Subsequent Year (2020-21)	13,984,619.85	14,520,454.00	3.8%	Met
2nd Subsequent Year (2021-22)	14,409,446.14	14,878,695.00	3.3%	Met

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

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

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

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

Fiscal year 2019-20 includes carryover, unused grants, and unearned revenue from the prior year. The two subsequent years do not include any assumptions for carryover, unused or earned revenue and only includes projections.

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

Fiscal year 2019-20 includes carryover, unused grants, and unearned revenue from the prior year. The two subsequent years do not include any assumptions for carryover, unused or earned revenue and only includes projections. Fiscal Year 2019-20 includes one time funding of special ed preschool funding and CSEA professional development money.

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

First Interim includes other local revenues such as donations which were not included in adopted budget. We estimated this increase in other local revenue would continue in the 2 subsequent years.

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

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

Fiscal year 2019-20 includes carryover funds in the 4300000 object code for donations and LCFF funding. This carryover is one-time, so it was removed from the 2020-21 budget.

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

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,072,700.85	4,427,679.54	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		4,457,016.63	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.6%	4.6%	4.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.5%	1.5%	1.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(621,314.44)	95,269,005.29	0.7%	Met
1st Subsequent Year (2020-21)	(2,848,585.00)	95,441,281.00	3.0%	Not Met
2nd Subsequent Year (2021-22)	(2,778,002.00)	95,191,218.00	2.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district is deficit spending due to declining enrollment over the last two years and increases in pension liabilities. District administration is aware of this deficit spending and is developing a plan to address these deficits.

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 (2019-20)		10,605,515.24	Met
1st Subsequent Year (2020-21)		7,117,502.44	Met
2nd Subsequent Year (2021-22)		4,339,500.44	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 (2019-20)		10,210,121.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$69,000 (greater of)	0	to	300
4% or \$69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	11,184	10,934	10,683
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	139,302,789.36	139,517,380.80	139,060,011.00
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)	139,302,789.36	139,517,380.80	139,060,011.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,179,083.68	4,185,521.42	4,171,800.33
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,179,083.68	4,185,521.42	4,171,800.33

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,179,083.68	4,185,521.00	4,171,800.00
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)	2,177,677.66	2,227,677.66	2,277,677.66
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	6,356,761.34	6,413,198.66	6,449,477.66
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.56%	4.60%	4.64%
District's Reserve Standard (Section 10B, Line 7):	4,179,083.68	4,185,521.42	4,171,800.33
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

The District does temporary loans between the Child Development Fund, Child Nutrition Fund, and the Special Reserve Fund for short term cash flow needs.

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(20,950,744.52)	(22,061,523.21)	5.3%	1,110,778.69	Not Met
1st Subsequent Year (2020-21)	(22,159,266.00)	(22,259,914.00)	0.5%	100,648.00	Met
2nd Subsequent Year (2021-22)	(22,918,318.00)	(23,036,902.00)	0.5%	118,584.00	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	51,275.86	102,775.86	100.4%	51,500.00	Not Met
1st Subsequent Year (2020-21)	51,276.00	102,775.00	100.4%	51,499.00	Not Met
2nd Subsequent Year (2021-22)	51,276.00	102,776.00	100.4%	51,500.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	1,090,568.26	1,091,344.12	0.1%	775.86	Met
1st Subsequent Year (2020-21)	1,090,568.26	1,091,344.00	0.1%	775.74	Met
2nd Subsequent Year (2021-22)	1,090,568.26	1,091,344.00	0.1%	775.74	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The district estimated equalization funding at adopted budget at a level higher than actual funding. The district also had increases in special ed FTE, which resulted in increased expenses and higher contributions than originally anticipated.

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption 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)

Due to renegotiated MOUs with the bargaining units, there were additional transfers into the general fund to cover these new expenditures.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	FUND 01 - OBJECTS 8XXX	FUND 01 - OBJECTS 74XX	1,531,021
Certificates of Participation				
General Obligation Bonds	8	FUND 51 - OBJECTS 8XXX	FUND 51 OBJECTS 74XX	21,209,849
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, 2019
BOA PROP 39 ENERGY PLAN	14	FUND 40 - OBJECTS 8XXX	FUND 40 - OBJECTS 74XX	11,481,017
TOTAL:				35,261,685

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	650,426	710,604	532,207	324,622
Certificates of Participation				
General Obligation Bonds	3,280,000	2,628,942	2,628,942	2,628,942
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,039,798	1,039,798		

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
BOA PROP 39 ENERGY PLAN	1,010,568	1,010,568	1,010,568	1,010,568
Total Annual Payments:	5,980,792	5,389,912	4,171,717	3,964,132
Has total annual payment increased over prior year (2018-19)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	38,566,146.00	41,077,000.00
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	41,077,000.00

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

Actuarial	Actuarial
Jun 30, 2018	Jun 30, 2019

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

3. OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2019-20)	2,195,486.00	2,195,486.00
1st Subsequent Year (2020-21)	2,522,081.00	2,522,081.00
2nd Subsequent Year (2021-22)	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)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2019-20)	1,399,502.63	1,354,947.87
1st Subsequent Year (2020-21)	1,469,477.76	1,422,695.26
2nd Subsequent Year (2021-22)	1,542,952.00	1,493,830.02

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2019-20)	1,399,502.63	1,354,947.87
1st Subsequent Year (2020-21)	1,469,477.76	1,422,695.26
2nd Subsequent Year (2021-22)	1,542,952.00	1,493,830.02

d. Number of retirees receiving OPEB benefits

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2019-20)	183	156
1st Subsequent Year (2020-21)	183	156
2nd Subsequent Year (2021-22)	183	156

4. Comments:

District paid benefits end at age 65 in all cases, except for four retired superintendents currently receiving lifetime benefits under special board authorization. Retirees reimburse the district for the costs beyond the standard plan provided to active employees.

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2019-20)	2,638,471.84	2,576,921.00
1st Subsequent Year (2020-21)	2,637,215.12	2,593,631.00
2nd Subsequent Year (2021-22)	2,628,724.22	2,609,890.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

Current Year (2019-20)	2,638,471.84	2,576,921.00
1st Subsequent Year (2020-21)	2,637,215.12	2,593,631.00
2nd Subsequent Year (2021-22)	2,628,724.22	2,609,890.00

4. Comments:

The district is a member of the San Diego County Office of Education Joint Powers Association Self Insurance Pool. The district participates in the property and liability insurance and workers comp insurance. The reserves and risk levels, funding approach and basis for valuation are determined by an actuary.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	611.5	607.3	607.3	607.3

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

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

Total cost of salary settlement

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

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

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

Negotiations Not Settled

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

--

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.			
2.			
3.			
4.			

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.			
2.			
3.			

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.			
2.			

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	570.1	574.6	574.6	574.6

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption? 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) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	64.0	62.0	62.0	62.0

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

2. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 four retired superintendents who are currently receiving lifetime benefits under special board authorization.

End of School District First Interim Criteria and Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	11,465.78	11,478.14	11,184.04	11,478.14	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,465.78	11,478.14	11,184.04	11,478.14	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1.63	1.35	1.35	1.35	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.63	1.35	1.35	1.35	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,467.41	11,479.49	11,185.39	11,479.49	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	111,190,468.00	0.18%	111,394,079.00	0.57%	112,026,572.00
2. Federal Revenues	8100-8299	6,807,490.07	-3.78%	6,549,837.00	0.00%	6,549,837.00
3. Other State Revenues	8300-8599	11,409,706.95	-21.27%	8,983,242.00	-4.27%	8,600,079.00
4. Other Local Revenues	8600-8799	8,663,207.24	0.04%	8,666,544.00	0.04%	8,669,854.00
5. Other Financing Sources						
a. Transfers In	8900-8929	102,775.86	0.00%	102,775.00	0.00%	102,776.00
b. Other Sources	8930-8979	332,890.85	0.00%	332,891.00	0.00%	332,891.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		138,506,538.97	-1.79%	136,029,368.00	0.19%	136,282,009.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				61,061,377.08		60,195,880.00
b. Step & Column Adjustment				993,232.03		978,759.09
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,858,729.11)		(2,255,906.09)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	61,061,377.08	-1.42%	60,195,880.00	-2.12%	58,918,733.00
2. Classified Salaries						
a. Base Salaries				23,482,697.87		23,471,013.00
b. Step & Column Adjustment				309,817.37		304,957.97
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(321,502.24)		(673,093.97)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,482,697.87	-0.05%	23,471,013.00	-1.57%	23,102,877.00
3. Employee Benefits	3000-3999	37,265,341.25	5.30%	39,241,392.00	2.08%	40,057,816.00
4. Books and Supplies	4000-4999	5,088,316.69	-16.46%	4,250,642.00	0.73%	4,281,704.00
5. Services and Other Operating Expenditures	5000-5999	9,939,989.02	3.32%	10,269,812.00	3.19%	10,596,991.00
6. Capital Outlay	6000-6999	682,166.53	-32.77%	458,587.00	3.02%	472,436.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	710,880.95	-21.42%	558,643.00	0.00%	558,643.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(19,324.15)	3.15%	(19,932.20)	3.01%	(20,533.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,091,344.12	0.00%	1,091,344.00	0.00%	1,091,344.00
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)		139,302,789.36	0.15%	139,517,380.80	-0.33%	139,060,011.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(796,250.39)		(3,488,012.80)		(2,778,002.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,401,765.63		10,605,515.24		7,117,502.44
2. Ending Fund Balance (Sum lines C and D1)		10,605,515.24		7,117,502.44		4,339,500.44
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		145,511.00		145,511.00
b. Restricted	9740	639,427.80		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	5,787,003.76		2,786,470.44		22,189.44
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,179,083.68		4,185,521.00		4,171,800.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,605,515.24		7,117,502.44		4,339,500.44

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. B-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,179,083.68		4,185,521.00		4,171,800.00
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	2,177,677.66		2,227,677.66		2,277,677.66
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,356,761.34		6,413,198.66		6,449,477.66
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.56%		4.60%		4.64%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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)						
		11,184.04		10,933.74		10,683.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		139,302,789.36		139,517,380.80		139,060,011.00
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)		139,302,789.36		139,517,380.80		139,060,011.00
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)		4,179,083.68		4,185,521.42		4,171,800.33
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)		4,179,083.68		4,185,521.42		4,171,800.33
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)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	110,534,619.00	0.18%	110,738,230.00	0.57%	111,370,723.00
2. Federal Revenues	8100-8299	148,023.56	0.00%	148,024.00	0.00%	148,024.00
3. Other State Revenues	8300-8599	4,106,496.69	-50.25%	2,042,945.00	-1.87%	2,004,649.00
4. Other Local Revenues	8600-8799	1,484,408.10	0.22%	1,487,745.00	0.22%	1,491,055.00
5. Other Financing Sources						
a. Transfers In	8900-8929	102,775.86	0.00%	102,775.00	0.00%	102,776.00
b. Other Sources	8930-8979	332,890.85	0.00%	332,891.00	0.00%	332,891.00
c. Contributions	8980-8999	(22,061,523.21)	0.90%	(22,259,914.00)	3.49%	(23,036,902.00)
6. Total (Sum lines A1 thru A5c)		94,647,690.85	-2.17%	92,592,696.00	-0.19%	92,413,216.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,536,283.29		45,899,710.00
b. Step & Column Adjustment				757,345.22		746,698.21
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,393,918.51)		(1,791,971.21)
c. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,536,283.29	-1.37%	45,899,710.00	-2.28%	44,854,437.00
2. Classified Salaries						
a. Base Salaries				14,306,990.61		14,325,366.00
b. Step & Column Adjustment				189,094.83		189,348.28
c. Cost-of-Living Adjustment						
d. Other Adjustments				(170,719.44)		(170,147.28)
c. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,306,990.61	0.13%	14,325,366.00	0.13%	14,344,567.00
3. Employee Benefits	3000-3999	22,242,141.17	6.19%	23,618,399.00	2.22%	24,141,672.00
4. Books and Supplies	4000-4999	3,406,391.91	-12.59%	2,977,545.00	0.73%	2,999,304.00
5. Services and Other Operating Expenditures	5000-5999	6,929,417.10	3.43%	7,167,233.00	3.29%	7,403,143.00
6. Capital Outlay	6000-6999	310,166.53	-75.85%	74,906.00	3.02%	77,168.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	677,282.38	-22.48%	525,044.00	0.00%	525,044.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(231,011.82)	3.14%	(238,266.00)	3.02%	(245,461.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,091,344.12	0.00%	1,091,344.00	0.00%	1,091,344.00
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)		95,269,005.29	0.18%	95,441,281.00	-0.26%	95,191,218.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(621,314.44)		(2,848,585.00)		(2,778,002.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,587,401.88		9,966,087.44		7,117,502.44
2. Ending Fund Balance (Sum lines C and D1)		9,966,087.44		7,117,502.44		4,339,500.44
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		145,511.00		145,511.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,787,003.76		2,786,470.44		22,189.44
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,179,083.68		4,185,521.00		4,171,800.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,966,087.44		7,117,502.44		4,339,500.44

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,179,083.68		4,185,521.00		4,171,800.00
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)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	2,177,677.66		2,227,677.66		2,277,677.66
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,356,761.34		6,413,198.66		6,449,477.66
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated and Classified salaries have been reduced to recognize the projected retirement (salary & benefit) savings of approximately 30 certificated FTE and approximately 20 classified FTE. The certificated savings is approximately \$50K each and the classified savings is approximately \$25K each.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	655,849.00	0.00%	655,849.00	0.00%	655,849.00
2. Federal Revenues	8100-8299	6,659,466.51	-3.87%	6,401,813.00	0.00%	6,401,813.00
3. Other State Revenues	8300-8599	7,303,210.26	-4.97%	6,940,297.00	-4.97%	6,595,430.00
4. Other Local Revenues	8600-8799	7,178,799.14	0.00%	7,178,799.00	0.00%	7,178,799.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	22,061,523.21	0.90%	22,259,914.00	3.49%	23,036,902.00
6. Total (Sum lines A1 thru A5c)		43,858,848.12	-0.96%	43,436,672.00	0.99%	43,868,793.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,525,093.79		14,296,170.00
b. Step & Column Adjustment				235,886.81		232,060.88
c. Cost-of-Living Adjustment						
d. Other Adjustments				(464,810.60)		(463,934.88)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,525,093.79	-1.58%	14,296,170.00	-1.62%	14,064,296.00
2. Classified Salaries						
a. Base Salaries				9,175,707.26		9,145,647.00
b. Step & Column Adjustment				120,722.54		115,609.69
c. Cost-of-Living Adjustment						
d. Other Adjustments				(150,782.80)		(502,946.69)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,175,707.26	-0.33%	9,145,647.00	-4.24%	8,758,310.00
3. Employee Benefits	3000-3999	15,023,200.08	3.99%	15,622,993.00	1.88%	15,916,144.00
4. Books and Supplies	4000-4999	1,681,924.78	-24.31%	1,273,097.00	0.73%	1,282,400.00
5. Services and Other Operating Expenditures	5000-5999	3,010,571.92	3.06%	3,102,579.00	2.94%	3,193,848.00
6. Capital Outlay	6000-6999	372,000.00	3.14%	383,681.00	3.02%	395,268.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,598.57	0.00%	33,599.00	0.00%	33,599.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	211,687.67	3.14%	218,333.80	3.02%	224,928.00
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)		44,033,784.07	0.10%	44,076,099.80	-0.47%	43,868,793.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(174,935.95)		(639,427.80)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		814,363.75		639,427.80		0.00
2. Ending Fund Balance (Sum lines C and D1)		639,427.80		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	639,427.80				
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		639,427.80		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated and Classified salaries have been reduced to recognize the projected retirement (salary & benefit) savings of approximately 30 certificated FTE and approximately 20 classified FTE. The certificated savings is approximately \$50K each and the classified savings is approximately \$25K each.						

LCFF Calculator Universal Assumptions					
La Mesa-Spring Valley (68197) - 2019-20					11/21/2019
Summary of Funding					
	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:					
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	3.16%
Base Grant	88,409,762	89,761,474	90,082,672	90,529,762	90,983,255
Grade Span Adjustment	4,006,263	4,051,544	4,065,524	4,085,339	4,116,341
Supplemental Grant	11,287,694	11,606,547	11,595,292	11,679,288	-
Concentration Grant	2,804,826	3,217,787	3,097,475	3,179,067	-
Add-ons	1,897,267	1,897,267	1,897,267	1,897,267	1,897,267
Total Target	108,405,812	110,534,619	110,738,230	111,370,723	96,996,863
Transition Components:					
Target	\$ 108,405,812	\$ 110,534,619	\$ 110,738,230	\$ 111,370,723	\$ 96,996,863
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE	TRUE
Floor	101,511,934	106,756,187	104,298,488	102,211,815	99,864,211
<i>Remaining Need after Gap (informational only)</i>	-	-	-	-	-
Gap %	100%	100%	100%	100%	100%
Current Year Gap Funding	6,893,878	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	\$ 108,405,812	\$ 110,534,619	\$ 110,738,230	\$ 111,370,723	\$ 96,996,863
Components of LCFF By Object Code					
	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 58,089,644	\$ 59,512,671	\$ 60,296,001	\$ 61,484,537	\$ 80,590,966
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	17,983,831	17,679,092	17,225,067	16,839,584	16,405,897
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes	33,991,209	35,026,034	35,026,034	35,026,034	-
8096 - In-Lieu of Property Taxes	(1,658,872)	(1,683,178)	(1,808,872)	(1,979,432)	-
<i>Property Taxes net of in-lieu</i>	<i>32,332,337</i>	<i>33,342,856</i>	<i>33,217,162</i>	<i>33,046,602</i>	-
TOTAL FUNDING	\$ 108,405,812	\$ 110,534,619	\$ 110,738,230	\$ 111,370,723	\$ 96,996,863
<i>Basic Aid Status</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 108,405,812	\$ 110,534,619	\$ 110,738,230	\$ 111,370,723	\$ 96,996,863
EPA Details					
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 17,983,831	\$ 17,679,092	\$ 17,225,067	\$ 16,839,584	\$ 16,405,897
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	17,983,831	17,679,092	17,225,067	16,839,584	16,405,897
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	38,202	-	0	0	(0)
Accrual (from Assumptions)	-	-	-	-	-

LCFF Calculator Universal Assumptions					
La Mesa-Spring Valley (68197) - 2019-20					11/21/2019
Summary of Student Population					
	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population					
Enrollment	12,107	11,796	11,532	11,268	-
COE Enrollment	2	2	2	2	-
<i>Total Enrollment</i>	<i>12,109</i>	<i>11,798</i>	<i>11,534</i>	<i>11,270</i>	<i>-</i>
Unduplicated Pupil Count	7,423	7,280	7,117	6,954	-
COE Unduplicated Pupil Count	2	2	2	2	-
<i>Total Unduplicated Pupil Count</i>	<i>7,425</i>	<i>7,282</i>	<i>7,119</i>	<i>6,956</i>	<i>-</i>
Rolling %, Supplemental Grant	61.0700%	61.8600%	61.5800%	61.7200%	0.0000%
Rolling %, Concentration Grant	61.0700%	61.8600%	61.5800%	61.7200%	0.0000%
FUNDED ADA					
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>
Grades TK-3	5,162.71	5,058.11	4,927.91	4,817.62	4,704.39
Grades 4-6	3,942.68	3,828.28	3,730.27	3,646.81	3,552.80
Grades 7-8	2,571.97	2,593.10	2,526.50	2,469.95	2,395.58
Grades 9-12	-	-	-	-	-
Total Adjusted Base Grant ADA	11,677.36	11,479.49	11,184.68	10,934.37	10,652.77
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-
Total Funded ADA	11677.36	11479.49	11184.68	10934.37	10652.77
ACTUAL ADA (Current Year Only)					
Grades TK-3	5,058.19	4,927.98	4,817.69	4,707.40	-
Grades 4-6	3,828.54	3,730.49	3,647.03	3,563.57	-
Grades 7-8	2,593.60	2,526.93	2,470.37	2,413.82	-
Grades 9-12	-	-	-	-	-
Total Actual ADA	11,480.33	11,185.39	10,935.09	10,684.79	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>197.03</i>	<i>294.09</i>	<i>249.59</i>	<i>249.59</i>	<i>10,652.77</i>
LCAP Percentage to Increase or Improve Services					
	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concent \$	14,092,520	\$ 14,824,334	\$ 14,692,767	\$ 14,858,355	\$ -
Current year Percentage to Increase or Improve Se	15.25%	15.80%	15.61%	15.70%	0.00%

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Actuals to end of the month of:
Oct-19

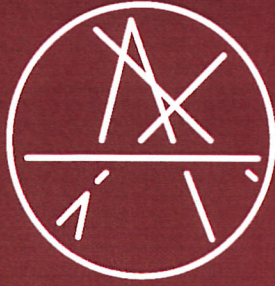
Account	Beginning	Actuals to end of the month of:												Totals up to June 30th	2019-20 1ST INTERIM		
		7	8	9	10	11	12	1	2	3	4	5	6				
58 9111-9499 Assets (Excluding 9110 Cash)																	
59 9111-9199 Other Cash Equivalents	\$ (108,349)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60 9200-9299 Receivables (Excl. deferrals listed below)	(4,910,405)	3,154,905	410,507	307,289	853,279	46,206	46,206	46,206	46,206	46,206	46,206	46,206	46,206	46,206	46,206	46,206	46,206
61 9200-9299 Deferrals - Principal Apportionment																	
64 9200-9299 Receivables - Lottery																	
65 9300-9319 Temporary Loans / Due From	(715,764)				715,764												
66 9320-9499 Other Assets	(104,515)	(2,177)	14,768	(2,984)	(23,954)												
67 9111-9499 Change in Assets (Excl. 9110 Cash)	\$ (6,639,053)	\$ -3,152,328	\$ 425,275	\$ 304,295	\$ 1,545,109	\$ 46,206	\$ 46,206	\$ 46,206	\$ 46,206	\$ 46,206	\$ 46,206	\$ 46,206	\$ 46,206	\$ 46,206	\$ 46,206	\$ 46,206	\$ 46,206
70 9500-9659 Current Liabilities																	
71 9500-9599 Payables	\$ 2,799,152	(2,091,447)	(520,322)	(1,832)	(39,963)												
72 9650-9659 Deferred Revenues																	
73 9500-9659 Change in Current Liabilities	\$ 2,799,152	\$ (2,091,447)	\$ (520,322)	\$ (115,988)	\$ (39,963)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74 Multiple Other Activity																	
77 9793 Audit Adjustments																	
78 9795 Other Restatements																	
79 7999 Expense Suspense		(18,039)	4,231	22,189	3,527												
80 8999 Revenue Suspense		17,193	621,013	(617,665)	(20,541)												
81 9910 Payroll Suspense		1,013,231	216,480	3,676	(2,008)												
82 Treasury Reconciling Items			(6)														
83 Multiple Total Other Activity	\$ 1,011,487	\$ 843,718	\$ (951,794)	\$ (19,021)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84 Multiple Total Other Activity	\$ 1,011,487	\$ 843,718	\$ (951,794)	\$ (19,021)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85 Ending Balance WITHOUT Borrowing	\$ 6,152,522	\$ (246,533)	\$ (835,826)	\$ (2,766,362)	\$ (5,499,397)	\$ 5,782,988	\$ 4,012,441	\$ 12,536,478	\$ 7,841,584	\$ 10,817,509	\$ 10,927,364	\$ 7,766,624	\$ 10,927,364	\$ 7,766,624	\$ 10,927,364	\$ 7,766,624	\$ 7,766,624
87 Multiple Borrowing Activity																	
90 9600 TRAN / TTF Principal Amounts																	
91 8600 TRAN / TTF Premium	\$ 12,315,000																
92 5800 TRAN / TTF Issuance Cost & Interest																	
93 9135 & 9640 TRAN / TTF Repayment																	
94 9600-9619 Temporary Loans / Due To	109,855				(109,855)												
95 9629-9649 Other Liabilities (Excluding TRANS)																	
96 Multiple Total Borrowing Activity	\$ 109,855	\$ -	\$ -	\$ -	\$ (109,855)	\$ -	\$ -	\$ (6,461,194)	\$ -	\$ -	\$ -	\$ -	\$ (6,461,194)	\$ -	\$ -	\$ (717,243)	\$ -
97 Multiple Total Borrowing Activity	\$ 109,855	\$ -	\$ -	\$ -	\$ (109,855)	\$ -	\$ -	\$ (6,461,194)	\$ -	\$ -	\$ -	\$ (6,461,194)	\$ -	\$ -	\$ (717,243)	\$ -	\$ -
98 Ending Cash Balance	\$ 18,577,377	\$ 12,176,322	\$ 11,598,029	\$ 9,546,638	\$ 6,815,603	\$ 18,097,968	\$ 11,929,080	\$ 7,234,196	\$ 10,210,121	\$ 10,210,121	\$ 10,210,121	\$ 10,210,121	\$ 10,210,121	\$ 10,210,121	\$ 10,210,121	\$ 10,210,121	\$ 10,210,121

USER INPUT AREA

GASB No. 75 ACTUARIAL VALUATION

**Fiscal Year Ending June 30, 2019
(Measured at June 30, 2019)**

La Mesa - Spring Valley School District



nyhart

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

Retiree Health Plan
CASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
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Ms. Christine Levandowski
La Mesa - Spring Valley School District
4750 Date Ave.
La Mesa, CA 91942

10/17/2019

This report summarizes the GASB actuarial valuation for the La Mesa - Spring Valley School District's Other Post Employment Benefit (OPEB) for the fiscal year ending June 30, 2019 (measured at June 30, 2019). Nyhart prepared this report to meet employer financial accounting requirements under Governmental Accounting Standards Board (GASB) Statement No. 75 (Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions). To the best of our knowledge, the report presents a fair position of the funded status of the plan in accordance with GASB Statement No. 75.

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

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

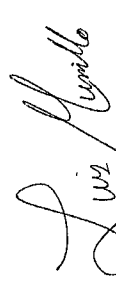
Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or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

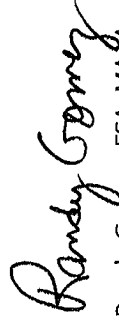
We did not perform an analysis of the potential range of future measurements due to the limited scope of our engagement.

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

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

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


Luis Murillo, ASA, MAAA
Consulting Actuary


Randy Gomez, FSA, MAAA
Consulting Actuary

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
Valuation Results Summary

As of Valuation Date: June 30, 2018

Present Value of Employer Contributions

	Explicit	Implicit	Total
Actives	\$ 36,903,314	\$ 21,159,074	\$ 58,062,388
Retirees	4,192,779	2,432,989	6,625,768
Total	\$ 41,096,093	\$ 23,592,063	\$ 64,688,156

Total (Accrued) OPEB Liability

Actives	\$ 20,855,667	\$ 12,021,635	\$ 32,877,302
Retirees	4,192,779	2,432,989	6,625,768
Total	\$ 25,048,446	\$ 14,454,624	\$ 39,503,070

Projected Employer Contributions

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

Actuarial Assumptions as of Valuation Date

Inflation	2.75%
Salary increases	3.00%
Discount rate	3.15%

Plan Membership

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

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
GASB 75 Summary

Net OPEB Liability	<u>2019</u>	<u>2018</u>
The components of the Net OPEB Liability at June 30,		
Total OPEB Liability	\$ 41,077,000	\$ 38,566,146
Plan fiduciary net position	0	0
Net OPEB Liability	<u>\$ 41,077,000</u>	<u>\$ 38,566,146</u>
Plan fiduciary net position as a % of the Total OPEB Liability	0.00%	0.00%
OPEB Expense for the Fiscal Year Ended June 30,	\$ 3,838,502	\$ 3,577,441

Actuarial Assumptions

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

Inflation	2.75%	2.75%
Salary increases	3.00%	3.00%
Discount rate	3.15%	3.50%

Plan Membership

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

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

Retiree Health Plan
CASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
Statement of Changes in Fiduciary Net Position

	June 30, 2019	June 30, 2018
Additions		
Contributions:		
Employer	\$ 2,195,486	\$ 2,062,012
Member	0	0
Nonemployer Contributing Entity	0	0
Total contributions	\$ 2,195,486	\$ 2,062,012
Investment income:		
Net increase in fair value of investments	\$ 0	\$ 0
Interest and dividends	0	0
Less investment expense, other than from securities lending	0	0
Net income other than from securities lending	\$ 0	\$ 0
Securities lending income	0	0
Less securities lending expense	0	0
Net income from securities lending	\$ 0	\$ 0
Net investment income	0	0
Other	0	0
Total additions	\$ 2,195,486	\$ 2,062,012
Deductions		
Benefit payments	\$ 2,195,486	\$ 2,062,012
Administrative expense	0	0
Investment Fees	0	0
Total deductions	\$ 2,195,486	\$ 2,062,012
Net increase in net position	\$ 0	\$ 0
Net position restricted for OPEB		
Beginning of year	\$ 0	\$ 0
End of year	\$ 0	\$ 0

Note: The OPEB plan is unfunded and there are no plan assets. The employer contributions reflect the estimated direct payments for benefits.

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
Schedule of Changes in Net OPEB Liability and Related Ratios

	2019	2018
Total OPEB Liability		
Service cost	\$ 2,344,655	\$ 2,304,605
Interest	1,393,457	1,310,764
Changes of benefit terms	0	0
Differences between expected and actual experience	0	0
Changes of assumptions	968,228	(265,499)
Benefit payments, including refunds of member contributions	(2,195,486)	(2,062,012)
Net change in Total OPEB Liability	<u>2,510,854</u>	<u>1,287,858</u>
Total OPEB Liability - beginning	<u>38,566,146</u>	<u>37,278,288</u>
Total OPEB Liability - ending (a)	<u>\$ 41,077,000</u>	<u>\$ 38,566,146</u>
Plan fiduciary net position		
Contributions - employer	\$ 2,195,486	\$ 2,062,012
Contributions - member	0	0
Contributions - nonemployer contributing member	0	0
Net investment income	0	0
Benefit payments, including refunds of member contributions	(2,195,486)	(2,062,012)
Administrative expenses	0	0
Other	0	0
Net change in plan fiduciary net position	<u>\$ 0</u>	<u>\$ 0</u>
Plan fiduciary net position - beginning	<u>0</u>	<u>0</u>
Plan fiduciary net position - ending (b)	<u>\$ 0</u>	<u>\$ 0</u>
Net OPEB Liability - ending (a) - (b)	<u>\$ 41,077,000</u>	<u>\$ 38,566,146</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%
Covered - employee payroll	\$ 77,489,927	\$ 77,170,000
Net OPEB Liability as percentage of covered-employee payroll	53.0%	50.0%

Retiree Health Plan
CASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
OPEB Expense

	<u>2019</u>	<u>2018</u>
Service cost	\$ 2,344,655	\$ 2,304,605
Interest on Total OPEB Liability	1,393,457	1,310,764
Projected earnings on OPEB plan investments	0	0
Reduction for contributions from active employees	0	0
OPEB plan administrative expense	0	0
Changes of benefit terms	0	0
Other changes	0	0
Current period recognition of deferred outflows/(inflows) of resources Differences between Expected & Actual Experience in measurement of the Total OPEB Liability	0	0
Changes of assumptions	100,390	(37,928)
Differences between Projected & Actual Earnings on OPEB Plan Investments	0	0
Annual OPEB Expense	<u>\$ 3,838,502</u>	<u>\$ 3,577,441</u>

Retiree Health Plan

**GASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

	Initial Balance	Amortization Period	Initial		06/30/2019 Balance
			Balance	Recognition	
Differences between expected and actuarial experience in measurement of the Total OPEB Liability for the period ending:					
June 30, 2019	\$ 0	7	\$ 0	0	\$ 0
June 30, 2018	0	7	0	0	0
Total	\$ 0		\$ 0	0	\$ 0

	Initial Balance	Amortization Period	Initial		06/30/2019 Balance
			Balance	Recognition	
Changes of assumptions for the period ending:					
June 30, 2019	\$ 968,228	7	\$ 138,318	\$ 829,910	
June 30, 2018	(265,499)	7	(37,928)	(189,643)	
Total	\$ 100,390		\$ 640,267		

	Initial Balance	Amortization Period	Initial		06/30/2019 Balance
			Balance	Recognition	
Differences between projected and actual earnings on OPEB plan investments for the period ending:					
June 30, 2019	\$ 0	5	\$ 0	0	\$ 0
June 30, 2018	0	5	0	0	0
Total	\$ 0		\$ 0	0	\$ 0

The balances as of June 30, 2019 of the deferred outflows/(inflows) of resources will be recognized in OPEB expense for the period ending June 30,

2020	\$ 100,390
2021	\$ 100,390
2022	\$ 100,390
2023	\$ 100,390
2024	\$ 100,387
Thereafter	\$ 138,320

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
Net OPEB Liability Sensitivity

Discount rate

The discount rate used to measure the Total OPEB Liability is 3.15%.

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

The following presents the Net OPEB Liability, calculated using the discount rate of 3.15%, as well as what the Net OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.15%) or 1-percentage-point higher (4.15%) than the current rate:

	1% Decrease (2.15%)	Current Discount Rate (3.15%)	1% Increase (4.15%)
Net OPEB Liability	\$ 43,964,993	\$ 41,077,000	\$ 38,371,423

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

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB Liability	\$ 37,068,609	\$ 41,077,000	\$ 45,707,532
	(5.50%HMO/5.50%PPO decreasing to 4.00%HMO/4.00%PPO)	(6.50%HMO/6.50%PPO decreasing to 5.00%HMO/5.00%PPO)	(7.50%HMO/7.50%PPO decreasing to 6.00%HMO/6.00%PPO)

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
Schedule of Contributions

This schedule is not required for unfunded OPEB plans.

**Retiree Health Benefits
CASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
Valuation Data**

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

Age Distribution of Eligible Retired Participants*

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

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

Age/Service Distribution of All Active Benefit Eligible Employees*

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

* Excludes employees currently greater than age 65.

**Retiree Health Benefits
CASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
Benefit Plan Provisions**

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

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

Premium Rates

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

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

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

Retiree Health Benefits
CASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
Actuarial Assumptions and Methods

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

Fiscal Year: July 1st to June 30th

Valuation Date: June 30, 2018

Measurement Date: June 30, 2019 for FYE June 30, 2019

Funding Policy: Pay-as-you-go funding

Discount Rate: 3.15% per annum. This discount rate is the average, rounded to 5 basis points, of the range of 3-20 year municipal bond rate indices: S&P Municipal Bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO index, Fidelity GO AA 20 Year Bond Index.

[The discount rate as of the June 30, 2018 measurement date was 3.50%.]

Inflation: 2.75% per annum

Salary Increases: 3.0% per annum, in aggregate

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

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

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

Retiree Health Benefits
CASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
Actuarial Assumptions and Methods

Retirement Rates:

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

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

Participation Rates:

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

Spouse Coverage:

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

**Retiree Health Benefits
CASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
Actuarial Assumptions and Methods**

Claim Cost Development:

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

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

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

Medical Trend Rates:

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

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

Dental Cost/Trend Rates:

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

Year	Trend
2018+	4.0%

Cadillac Tax:

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

Retiree Health Benefits
CASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
Actuarial Assumptions and Methods

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

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

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

Market Value of Assets: As of the valuation date, there were no reported GASB eligible assets.

GASB 75 defines several unique terms not commonly employed in the funding of pension and retiree health plans. The definitions of the terms used in the GASB actuarial valuations are noted below.

1. **Actuarial Assumptions** – Assumptions as to the occurrence of future events affecting health care costs, such as: mortality, withdrawal, disablement and retirement; changes in compensation and Government provided health care benefits; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the Actuarial Value of Assets; characteristics of future entrants for Open Group Actuarial Cost Methods; and other relevant items.
2. **Actuarial Cost Method** – A procedure for determining the Actuarial Present Value of Future Benefits and expenses and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a Service Cost and a Total OPEB Liability.
3. **Actuarially Determined Contribution** – A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in accordance with the parameters and in conformity with Actuarial Standards of Practice.
4. **Actuarial Present Value** – The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of Actuarial Assumptions. For purposes of this standard, each such amount or series of amounts is:
 - a. adjusted for the probable financial effect of certain intervening events (such as changes in compensation levels, Social Security, marital status, etc.);
 - b. multiplied by the probability of the occurrence of an event (such as survival, death, disability, termination of employment, etc.) on which the payment is conditioned; and
 - c. discounted according to an assumed rate (or rates) of return to reflect the time value of money.
5. **Deferred Outflow / (Inflow) of Resources** – represents the following items that have not been recognized in the OPEB Expense:
 - a. Differences between expected and actual experience of the OPEB plan
 - b. Changes in assumptions
 - c. Differences between projected and actual earnings in OPEB plan investments (for funded plans only)
6. **Explicit Subsidy** – The difference between (a) the amounts required to be contributed by the retirees based on the premium rates and (b) actual cash contribution made by the employer.
7. **Funded Ratio** – The actuarial value of assets expressed as a percentage of the Total OPEB Liability.

8. **Healthcare Cost Trend Rate** – The rate of change in the per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.
9. **Implicit Subsidy** – In an experience-rated healthcare plan that includes both active employees and retirees with blended premium rates for all plan members, the difference between (a) the age-adjusted premiums approximating claim costs for retirees in the group (which, because of the effect of age on claim costs, generally will be higher than the blended premium rates for all group members) and (b) the amounts required to be contributed by the retirees.
10. **OPEB** – Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.
11. **OPEB Expense** – Changes in the Net OPEB Liability in the current reporting period, which includes Service Cost, interest cost, changes of benefit terms, expected earnings on OPEB Plan investments, reduction of active employees' contributions, OPEB plan administrative expenses, and current period recognition of Deferred Outflows / (Inflows) of Resources.
12. **Pay-as-you-go** – A method of financing a benefit plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.
13. **Per Capita Costs** – The current cost of providing postretirement health care benefits for one year at each age from the youngest age to the oldest age at which plan participants are expected to receive benefits under the plan.
14. **Present Value of Future Benefits** – Total projected benefits include all benefits estimated to be payable to plan members (retirees and beneficiaries, terminated employees entitled to benefits but not yet receiving them, and current active members) as a result of their service through the valuation date and their expected future service. The actuarial present value of total projected benefits as of the valuation date is the present value of the cost to finance benefits payable in the future, discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment. Expressed another way, it is the amount that would have to be invested on the valuation date so that the amount invested plus investment earnings will provide sufficient assets to pay total projected benefits when due.
15. **Real Rate of Return** – the rate of return on an investment after adjustment to eliminate inflation.

Retiree Health Benefits
CASB 75 Report Fiscal Year Ending June 30, 2019 (Measured at June 30, 2019)
Glossary

16. **Select and Ultimate Rates** – Actuarial assumptions that contemplate different rates for successive years. Instead of a single assumed rate with respect to, for example, the investment return assumption, the actuary may apply different rates for the early years of a projection and a single rate for all subsequent years. For example, if an actuary applies an assumed investment return of 8% for year 20W0, then 7.5% for 20W1, and 7% for 20W2 and thereafter, then 8% and 7.5% are the select rates, and 7% is the ultimate rate.
17. **Service Cost** – The portion of the Actuarial Present Value of projected benefit payments that is attributed to a valuation year by the Actuarial Cost Method.
18. **Substantive Plan** – The terms of an OPEB plan as understood by the employer(s) and plan members.
19. **Total OPEB Liability** – That portion, as determined by a particular Actuarial Cost Method, of the Actuarial Present Value of Future Benefits, which is attributed to past periods of employee service (or not provided for by the future Service Costs).