



# 2018-19 ADOPTED BUDGET



# 2018-19 FIRST INTERIM REPORT

State SACS and District Schedules for  
First Interim Financial Report  
December 11, 2018

**BUDGET ASSUMPTIONS**  
**and**  
**MULTI-YEAR BUDGET PROJECTION**

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

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

2018-19	3.70% COLA applied to base, 100% of gap funded by State, 69.84% Unduplicated
2019-20	2.57% COLA applied to base, 100% of gap funded by State, 68.86% Unduplicated
2020-21	2.67% COLA applied to base, 100% of gap funded by State, 70.38% Unduplicated

The statutory COLA has been added to the base LCFF calculation for each year, and gap funding of 100% is included in 2018-19 and future years. The Unduplicated % of students eligible for supplemental & concentration funding is projected to be an average of 69.69% through 2020-21.

2. One-time revenue of \$2.9 million and associated expenditures for outstanding mandated cost claims are included in the 2018-19 projections only. Federal restricted Title grants were increased by \$0.5 million for 2018-19, which includes the new Title IV ESSA funding. Local restricted grants for 2018-19 include \$520,000 of CalNEW funding.

3. Enrollment figures reflect estimated P2 average daily attendance (ADA) of 15,931.44 for 2018-19 and future years. This represents an increase of 39 ADA from adoption.

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

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

6. Rate increases in STRS and PERS benefit costs that occur each year are included in the 2018-19 budget and subsequent years. These costs are estimated to increase by \$3.5 million in 2018-19, \$2.56 million in 2019-20, and \$2.1 million in 2020-21. STRS and PERS contribution increases will continue each year until the target rates are reached in 2020-21 for STRS and 2024-25 for PERS.

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

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

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

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

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

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

**Cajon Valley Union School District Multiyear Projection for 2018-2019 thru 2020-2021**  
**Based on 2018-19 First Interim Report, Updated 12/11/2018**

Assumptions:		State COLA	Gap / Undup	P2 ADA	State COLA	Gap / Undup	P2 ADA	State COLA	Gap / Undup	P2 ADA
		3.70%	100%, 69.84%	15,931.44	2.57%	100%, 68.86%	15,931.44	2.67%	100%, 70.38%	15,931.44
		2018/2019 1st Interim Budget			2019/2020 Projected			2020/2021 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Revenue</b>										
Local Control Funding Formula LCFF	8010-8099	155,321,393	835,849	156,157,242	158,373,174	835,849	159,209,023	164,317,783	835,849	165,153,632
Federal Revenue	8100-8299	408,273	15,846,000	16,254,273	258,273	15,072,700	15,330,973	258,273	15,072,700	15,330,973
Other State Revenue	8300-8599	5,972,904	9,529,989	15,502,893	3,001,693	9,625,289	12,626,982	3,001,693	9,625,289	12,626,982
Local Revenue	8600-8799	4,675,020	13,374,502	18,049,522	4,200,628	12,205,067	16,405,695	4,200,628	12,205,067	16,405,695
Interfund Transfers In	8900-8929	18,000	-	18,000	318,000	-	318,000	318,000	-	318,000
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	-30,197,636	30,197,636	-	-29,893,549	29,893,549	-	-30,192,485	30,192,485	-
<b>Total Revenue with Adjustments</b>		<b>136,197,954</b>	<b>69,783,976</b>	<b>205,981,930</b>	<b>136,258,219</b>	<b>67,632,454</b>	<b>203,890,673</b>	<b>141,903,893</b>	<b>67,931,390</b>	<b>209,835,282</b>
<b>Expenditures</b>										
Certificated Salaries	1000-1999	65,836,379	19,855,762	85,692,141	64,374,019	19,856,873	84,230,892	65,349,190	20,157,442	85,506,632
Classified Salaries	2000-2999	19,699,053	14,642,490	34,341,543	19,728,591	14,628,279	34,356,870	20,026,971	14,848,537	34,875,508
Employee Benefits	3000-3999	32,913,004	17,799,043	50,712,047	34,437,168	18,846,156	53,283,324	36,090,967	19,792,201	55,883,168
Books/Supplies	4000-4999	8,350,831	7,516,076	15,866,908	4,456,276	2,665,348	7,121,624	4,537,901	2,198,465	6,736,366
Services/Operating Expenses	5000-5999	18,445,104	12,342,846	30,787,949	11,023,671	7,856,299	18,879,971	11,112,250	7,154,984	18,267,234
Capital Outlay	6000-6999	828,648	4,357,195	5,185,843	546,386	2,221,205	2,767,591	546,386	2,221,465	2,767,851
Other Outgo & Long Term Debt	7100-7499	0	480,000	480,000	0	480,000	480,000	0	480,000	480,000
Direct/Indirect Support	7300-7399	-1,833,747	1,184,479	-649,269	-1,206,178	1,078,295	-127,883	-1,234,056	1,078,295	-155,761
Interfund Transfers Out	7600-7629	1,530,934	-	1,530,934	1,721,569	-	1,721,569	1,725,339	-	1,725,339
<b>Total Expenditures</b>		<b>145,770,206</b>	<b>78,177,890</b>	<b>223,948,096</b>	<b>135,081,503</b>	<b>67,632,454</b>	<b>202,713,957</b>	<b>138,154,948</b>	<b>67,931,389</b>	<b>206,086,338</b>
Beginning Fund Balance		31,803,487	8,393,914	40,197,401	22,231,235	0	22,231,235	23,407,952	0	23,407,951
<b>Projected Ending Fund Balance</b>		<b>22,231,235</b>	<b>0</b>	<b>22,231,235</b>	<b>23,407,952</b>	<b>0</b>	<b>23,407,951</b>	<b>27,156,896</b>	<b>0</b>	<b>27,156,896</b>
<b>Excess or (Deficit)</b>		<b>-9,572,252</b>	<b>-8,393,914</b>	<b>-17,966,166</b>	<b>1,176,716</b>	<b>0</b>	<b>1,176,716</b>	<b>3,748,944</b>	<b>0</b>	<b>3,748,945</b>
Revolving Cash		150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Stores		255,372	-	255,372	255,372	-	255,372	255,372	-	255,372
Prepaid Expenditures		230,676	-	230,676	0	-	0	-	-	-
Mandated Reserve for Contingencies		6,718,443	-	6,718,443	6,081,419	-	6,081,419	6,182,590	-	6,182,590
Other Designated or Restricted Funds		-	-	-	-	-	-	-	-	-
<b>Unappropriated Reserve</b>		<b>14,876,744</b>	<b>(0)</b>	<b>14,876,744</b>	<b>16,921,161</b>	<b>(0)</b>	<b>16,921,161</b>	<b>20,568,934</b>	<b>0</b>	<b>20,568,934</b>

**2018-19 ADOPTED BUDGET**  
**2018-19 FIRST INTERIM REPORT**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	155,996,628.24	155,996,628.24	36,754,813.50	155,321,392.58	(675,235.66)	-0.4%
2) Federal Revenue		8100-8299	412,216.19	412,216.19	242,147.92	408,273.19	(3,943.00)	-1.0%
3) Other State Revenue		8300-8599	2,893,993.72	2,893,993.72	47,197.99	5,972,903.91	3,078,910.19	106.4%
4) Other Local Revenue		8600-8799	4,178,600.55	4,178,600.55	2,287,913.04	4,675,019.54	496,418.99	11.9%
5) TOTAL, REVENUES			163,481,438.70	163,481,438.70	39,332,072.45	166,377,589.22		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	64,232,621.05	64,232,621.05	18,540,362.10	65,836,378.92	(1,603,757.87)	-2.5%
2) Classified Salaries		2000-2999	19,074,369.87	19,074,369.87	6,181,599.72	19,699,052.96	(624,683.09)	-3.3%
3) Employee Benefits		3000-3999	32,004,972.92	32,004,972.92	8,592,708.54	32,913,004.27	(908,031.35)	-2.8%
4) Books and Supplies		4000-4999	5,220,476.07	5,220,476.07	1,146,018.43	8,350,831.38	(3,130,355.31)	-60.0%
5) Services and Other Operating Expenditures		5000-5999	10,402,568.78	10,402,568.78	4,822,877.93	18,445,103.58	(8,042,534.80)	-77.3%
6) Capital Outlay		6000-6999	156,911.00	156,911.00	147,856.10	828,648.00	(671,737.00)	-428.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,635,555.35)	(1,635,555.35)	0.00	(1,833,747.33)	198,191.98	-12.1%
9) TOTAL, EXPENDITURES			129,456,364.34	129,456,364.34	39,431,422.82	144,239,271.78		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			34,025,074.36	34,025,074.36	(99,350.37)	22,138,317.44		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,530,934.00	1,530,934.00	1,530,934.00	1,530,934.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,175,091.56)	(30,175,091.56)	(30,244,428.06)	(30,197,635.56)	(22,544.00)	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,688,025.56)	(31,688,025.56)	(31,775,362.06)	(31,710,569.56)		

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<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,337,048.80	2,337,048.80	(31,874,712.43)	(9,572,252.12)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,803,487.49	31,803,487.49		31,803,487.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,803,487.49	31,803,487.49		31,803,487.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,803,487.49	31,803,487.49		31,803,487.49		
2) Ending Balance, June 30 (E + F1e)			34,140,536.29	34,140,536.29		22,231,235.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	255,372.00	255,372.00		255,372.00		
Prepaid Items		9713	230,676.00	230,676.00		230,676.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,884,166.33	5,884,166.33		6,718,442.88		
Unassigned/Unappropriated Amount		9790	27,620,321.96	27,620,321.96		14,876,744.49		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	104,647,727.00	104,647,727.00	28,567,884.00	100,369,884.00	(4,277,843.00)	-4.1%
Education Protection Account State Aid - Current Year		8012	19,347,740.00	19,347,740.00	5,670,244.00	22,680,977.00	3,333,237.00	17.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	218,868.00	218,868.00	8.38	218,868.00	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	31,150,723.00	31,150,723.00	1,377,674.47	31,232,386.00	81,663.00	0.3%
Unsecured Roll Taxes		8042	954,446.00	954,446.00	1,025,997.18	965,761.00	11,315.00	1.2%
Prior Years' Taxes		8043	(6,332.00)	(6,332.00)	5,180.67	(18,259.00)	(11,927.00)	188.4%
Supplemental Taxes		8044	2,129,495.00	2,129,495.00	451,418.99	2,043,601.00	(85,894.00)	-4.0%
Education Revenue Augmentation Fund (ERAF)		8045	(277,833.00)	(277,833.00)	0.00	(19,633.00)	258,200.00	-92.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,232,048.00	2,232,048.00	808,919.40	2,280,552.00	48,504.00	2.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			160,396,882.00	160,396,882.00	37,907,327.09	159,754,137.00	(642,745.00)	-0.4%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,400,253.76)	(4,400,253.76)	(1,152,513.59)	(4,432,744.42)	(32,490.66)	0.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			155,996,628.24	155,996,628.24	36,754,813.50	155,321,392.58	(675,235.66)	-0.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	8,273.19	8,273.19	6,551.32	8,273.19	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

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Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	403,943.00	403,943.00	235,596.60	400,000.00	(3,943.00)	-1.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>412,216.19</b>	<b>412,216.19</b>	<b>242,147.92</b>	<b>408,273.19</b>	<b>(3,943.00)</b>	<b>-1.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	495,213.72	495,213.72	0.00	3,419,226.72	2,924,013.00	590.5%
Lottery - Unrestricted and Instructional Materials		8560	2,398,780.00	2,398,780.00	47,197.99	2,553,677.19	154,897.19	6.5%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,893,993.72</b>	<b>2,893,993.72</b>	<b>47,197.99</b>	<b>5,972,903.91</b>	<b>3,078,910.19</b>	<b>106.4%</b>

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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	25,000.00	25,000.00	15,904.79	25,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	133,920.78	133,920.78	43,014.51	133,920.78	0.00	0.0%
Interest		8660	350,554.00	350,554.00	266,713.94	350,554.00	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	88,142.00	88,142.00	42,812.87	88,200.00	58.00	0.1%
Interagency Services		8677	232,451.33	232,451.33	4,015.00	232,451.33	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,348,532.44	3,348,532.44	1,915,451.93	3,844,893.43	496,360.99	14.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,178,600.55</b>	<b>4,178,600.55</b>	<b>2,287,913.04</b>	<b>4,675,019.54</b>	<b>496,418.99</b>	<b>11.9%</b>
<b>TOTAL, REVENUES</b>			<b>163,481,438.70</b>	<b>163,481,438.70</b>	<b>39,332,072.45</b>	<b>166,377,589.22</b>	<b>2,896,150.52</b>	<b>1.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	54,285,204.00	54,285,204.00	15,244,183.48	55,324,681.00	(1,039,477.00)	-1.9%
Certificated Pupil Support Salaries		1200	3,351,250.00	3,351,250.00	1,052,498.24	3,736,309.00	(385,059.00)	-11.5%
Certificated Supervisors' and Administrators' Salaries		1300	6,089,336.05	6,089,336.05	2,098,490.44	6,173,173.76	(83,837.71)	-1.4%
Other Certificated Salaries		1900	506,831.00	506,831.00	145,189.94	602,215.16	(95,384.16)	-18.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>64,232,621.05</b>	<b>64,232,621.05</b>	<b>18,540,362.10</b>	<b>65,836,378.92</b>	<b>(1,603,757.87)</b>	<b>-2.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,311,610.97	1,311,610.97	367,924.71	1,360,104.96	(48,493.99)	-3.7%
Classified Support Salaries		2200	8,162,189.18	8,162,189.18	2,732,351.47	8,319,976.03	(157,786.85)	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	2,433,361.24	2,433,361.24	860,395.01	2,637,661.24	(204,300.00)	-8.4%
Clerical, Technical and Office Salaries		2400	6,238,511.73	6,238,511.73	1,949,010.05	6,343,092.28	(104,580.55)	-1.7%
Other Classified Salaries		2900	928,696.75	928,696.75	271,918.48	1,038,218.45	(109,521.70)	-11.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>19,074,369.87</b>	<b>19,074,369.87</b>	<b>6,181,599.72</b>	<b>19,699,052.96</b>	<b>(624,683.09)</b>	<b>-3.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	10,609,016.62	10,609,016.62	2,911,683.34	10,962,750.17	(353,733.55)	-3.3%
PERS		3201-3202	3,118,029.84	3,118,029.84	977,018.35	3,152,517.54	(34,487.70)	-1.1%
OASDI/Medicare/Alternative		3301-3302	2,444,355.50	2,444,355.50	719,790.16	2,498,061.12	(53,705.62)	-2.2%
Health and Welfare Benefits		3401-3402	10,368,037.10	10,368,037.10	2,707,896.25	10,590,043.13	(222,006.03)	-2.1%
Unemployment Insurance		3501-3502	45,365.05	45,365.05	12,358.99	50,105.54	(4,740.49)	-10.4%
Workers' Compensation		3601-3602	3,148,313.32	3,148,313.32	859,714.62	3,404,930.28	(256,616.96)	-8.2%
OPEB, Allocated		3701-3702	2,097,890.00	2,097,890.00	384,886.92	2,096,130.00	1,760.00	0.1%
OPEB, Active Employees		3751-3752	100,063.00	100,063.00	0.00	93,908.00	6,155.00	6.2%
Other Employee Benefits		3901-3902	73,902.49	73,902.49	19,359.91	64,558.49	9,344.00	12.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>32,004,972.92</b>	<b>32,004,972.92</b>	<b>8,592,708.54</b>	<b>32,913,004.27</b>	<b>(908,031.35)</b>	<b>-2.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	566,521.00	566,521.00	8,021.61	519,662.00	46,859.00	8.3%
Books and Other Reference Materials		4200	282,756.61	282,756.61	9,097.65	774,679.00	(491,922.39)	-174.0%
Materials and Supplies		4300	3,561,241.46	3,561,241.46	928,659.52	5,662,816.08	(2,101,574.62)	-59.0%
Noncapitalized Equipment		4400	809,957.00	809,957.00	200,239.65	1,393,674.30	(583,717.30)	-72.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,220,476.07</b>	<b>5,220,476.07</b>	<b>1,146,018.43</b>	<b>8,350,831.38</b>	<b>(3,130,355.31)</b>	<b>-60.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	323,429.00	323,429.00	77,265.45	332,077.58	(8,648.58)	-2.7%
Dues and Memberships		5300	44,943.00	44,943.00	37,139.77	49,343.00	(4,400.00)	-9.8%
Insurance		5400-5450	823,787.00	823,787.00	809,562.62	823,787.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,254,461.00	3,254,461.00	919,906.80	3,254,461.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	987,686.00	987,686.00	171,277.75	1,338,474.87	(350,788.87)	-35.5%
Transfers of Direct Costs		5710	(273,452.80)	(273,452.80)	(17,885.37)	(311,362.17)	37,909.37	-13.9%
Transfers of Direct Costs - Interfund		5750	(8,698.96)	(8,698.96)	(1,753.74)	(8,698.96)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,267,872.54	4,267,872.54	2,126,721.37	11,981,458.74	(7,713,586.20)	-180.7%
Communications		5900	982,542.00	982,542.00	700,643.28	985,562.52	(3,020.52)	-0.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,402,568.78</b>	<b>10,402,568.78</b>	<b>4,822,877.93</b>	<b>18,445,103.58</b>	<b>(8,042,534.80)</b>	<b>-77.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	156,911.00	156,911.00	147,856.10	828,648.00	(671,737.00)	-428.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			156,911.00	156,911.00	147,856.10	828,648.00	(671,737.00)	-428.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(986,016.30)	(986,016.30)	0.00	(1,184,478.68)	198,462.38	-20.1%
Transfers of Indirect Costs - Interfund		7350	(649,539.05)	(649,539.05)	0.00	(649,268.65)	(270.40)	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(1,635,555.35)	(1,635,555.35)	0.00	(1,833,747.33)	198,191.98	-12.1%
<b>TOTAL, EXPENDITURES</b>			129,456,364.34	129,456,364.34	39,431,422.82	144,239,271.78	(14,782,907.44)	-11.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,530,934.00	1,530,934.00	1,530,934.00	1,530,934.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,530,934.00	1,530,934.00	1,530,934.00	1,530,934.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(30,175,091.56)	(30,175,091.56)	(30,244,428.06)	(30,197,635.56)	(22,544.00)	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(30,175,091.56)	(30,175,091.56)	(30,244,428.06)	(30,197,635.56)	(22,544.00)	0.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(31,688,025.56)	(31,688,025.56)	(31,775,362.06)	(31,710,569.56)	(22,544.00)	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	835,849.00	835,849.00	0.00	835,849.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,403,997.52	13,403,997.52	2,035,523.45	15,846,000.21	2,442,002.69	18.2%
3) Other State Revenue		8300-8599	9,345,233.90	9,345,233.90	1,182,834.79	9,529,989.29	184,755.39	2.0%
4) Other Local Revenue		8600-8799	11,391,407.27	11,391,407.27	3,290,757.95	13,374,502.24	1,983,094.97	17.4%
5) TOTAL, REVENUES			34,976,487.69	34,976,487.69	6,509,116.19	39,586,340.74		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	19,603,960.32	19,603,960.32	5,409,421.28	19,855,762.36	(251,802.04)	-1.3%
2) Classified Salaries		2000-2999	14,070,764.65	14,070,764.65	4,408,960.93	14,642,489.83	(571,725.18)	-4.1%
3) Employee Benefits		3000-3999	17,212,002.69	17,212,002.69	3,224,267.42	17,799,042.78	(587,040.09)	-3.4%
4) Books and Supplies		4000-4999	2,282,547.64	2,282,547.64	1,136,756.86	7,516,076.13	(5,233,528.49)	-229.3%
5) Services and Other Operating Expenditures		5000-5999	8,300,592.65	8,300,592.65	1,156,050.98	12,342,845.65	(4,042,253.00)	-48.7%
6) Capital Outlay		6000-6999	2,215,695.00	2,215,695.00	1,058,187.16	4,357,194.69	(2,141,499.69)	-96.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	480,000.00	480,000.00	198,738.93	480,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	986,016.30	986,016.30	0.00	1,184,478.68	(198,462.38)	-20.1%
9) TOTAL, EXPENDITURES			65,151,579.25	65,151,579.25	16,592,383.56	78,177,890.12		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(30,175,091.56)	(30,175,091.56)	(10,083,267.37)	(38,591,549.38)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	30,175,091.56	30,175,091.56	30,244,428.06	30,197,635.56	22,544.00	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,175,091.56	30,175,091.56	30,244,428.06	30,197,635.56		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	20,161,160.69	(8,393,913.82)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,393,913.82	8,393,913.82		8,393,913.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,393,913.82	8,393,913.82		8,393,913.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,393,913.82	8,393,913.82		8,393,913.82		
2) Ending Balance, June 30 (E + F1e)			8,393,913.82	8,393,913.82		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	835,849.00	835,849.00	0.00	835,849.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>835,849.00</b>	<b>835,849.00</b>	<b>0.00</b>	<b>835,849.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,422,943.00	3,422,943.00	0.00	3,422,943.00	0.00	0.0%
Special Education Discretionary Grants		8182	357,271.00	357,271.00	0.00	357,271.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	7,817,551.52	7,817,551.52	1,496,288.51	8,657,316.51	839,764.99	10.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	699,402.00	699,402.00	257,881.47	1,517,754.47	818,352.47	117.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	155,887.00	155,887.00	0.00	155,887.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	550,943.00	550,943.00	203,778.23	952,788.23	401,845.23	72.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	382,040.00	382,040.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	400,000.00	400,000.00	77,575.24	400,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>13,403,997.52</b>	<b>13,403,997.52</b>	<b>2,035,523.45</b>	<b>15,846,000.21</b>	<b>2,442,002.69</b>	<b>18.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	824,085.00	824,085.00	241,054.00	824,085.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	796,761.00	796,761.00	76,750.42	956,508.02	159,747.02	20.0%
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	25,008.37	25,008.37	25,008.37	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	70,908.40	70,908.40	0.00	70,908.40	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,653,479.50	7,653,479.50	840,022.00	7,653,479.50	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,345,233.90</b>	<b>9,345,233.90</b>	<b>1,182,834.79</b>	<b>9,529,989.29</b>	<b>184,755.39</b>	<b>2.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,063,615.27	3,063,615.27	0.00	3,493,362.86	429,747.59	14.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	380,775.00	380,775.00	1,143,069.02	1,934,122.38	1,553,347.38	407.9%
Tuition		8710	0.00	0.00	4,650.93	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	7,947,017.00	7,947,017.00	2,143,038.00	7,947,017.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>11,391,407.27</b>	<b>11,391,407.27</b>	<b>3,290,757.95</b>	<b>13,374,502.24</b>	<b>1,983,094.97</b>	<b>17.4%</b>
<b>TOTAL, REVENUES</b>			<b>34,976,487.69</b>	<b>34,976,487.69</b>	<b>6,509,116.19</b>	<b>39,586,340.74</b>	<b>4,609,853.05</b>	<b>13.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	16,657,134.87	16,657,134.87	4,352,831.64	16,568,494.91	88,639.96	0.5%
Certificated Pupil Support Salaries		1200	621,252.00	621,252.00	219,439.21	636,648.00	(15,396.00)	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,384,026.45	1,384,026.45	523,245.30	1,474,376.45	(90,350.00)	-6.5%
Other Certificated Salaries		1900	941,547.00	941,547.00	313,905.13	1,176,243.00	(234,696.00)	-24.9%
TOTAL, CERTIFICATED SALARIES			19,603,960.32	19,603,960.32	5,409,421.28	19,855,762.36	(251,802.04)	-1.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	10,051,903.77	10,051,903.77	3,019,079.25	10,353,212.13	(301,308.36)	-3.0%
Classified Support Salaries		2200	2,259,444.00	2,259,444.00	755,474.17	2,241,737.00	17,707.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	281,209.88	281,209.88	103,503.64	372,125.89	(90,916.01)	-32.3%
Clerical, Technical and Office Salaries		2400	911,348.50	911,348.50	301,751.33	919,843.53	(8,495.03)	-0.9%
Other Classified Salaries		2900	566,858.50	566,858.50	229,152.54	755,571.28	(188,712.78)	-33.3%
TOTAL, CLASSIFIED SALARIES			14,070,764.65	14,070,764.65	4,408,960.93	14,642,489.83	(571,725.18)	-4.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,766,959.89	8,766,959.89	830,612.67	8,868,781.87	(101,821.98)	-1.2%
PERS		3201-3202	2,456,163.77	2,456,163.77	712,673.62	2,546,711.43	(90,547.66)	-3.7%
OASDI/Medicare/Alternative		3301-3302	1,275,984.65	1,275,984.65	407,922.58	1,312,231.65	(36,247.00)	-2.8%
Health and Welfare Benefits		3401-3402	3,215,597.11	3,215,597.11	967,193.84	3,525,120.70	(309,523.59)	-9.6%
Unemployment Insurance		3501-3502	17,476.34	17,476.34	4,909.47	18,591.59	(1,115.25)	-6.4%
Workers' Compensation		3601-3602	996,305.93	996,305.93	298,819.24	1,037,211.54	(40,905.61)	-4.1%
OPEB, Allocated		3701-3702	236,908.00	236,908.00	0.00	279,010.00	(42,102.00)	-17.8%
OPEB, Active Employees		3751-3752	219,925.00	219,925.00	0.00	184,678.00	35,247.00	16.0%
Other Employee Benefits		3901-3902	26,682.00	26,682.00	2,136.00	26,706.00	(24.00)	-0.1%
TOTAL, EMPLOYEE BENEFITS			17,212,002.69	17,212,002.69	3,224,267.42	17,799,042.78	(587,040.09)	-3.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	706,007.31	2,218,871.69	(2,218,871.69)	New
Books and Other Reference Materials		4200	40,466.00	40,466.00	24,257.54	829,356.91	(788,890.91)	-1949.5%
Materials and Supplies		4300	2,058,703.62	2,058,703.62	323,143.42	4,245,062.80	(2,186,359.18)	-106.2%
Noncapitalized Equipment		4400	183,378.02	183,378.02	83,348.59	222,784.73	(39,406.71)	-21.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,282,547.64	2,282,547.64	1,136,756.86	7,516,076.13	(5,233,528.49)	-229.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	226,293.00	226,293.00	47,111.22	321,469.59	(95,176.59)	-42.1%
Dues and Memberships		5300	80.00	80.00	0.00	80.00	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	674,290.00	674,290.00	92,271.18	744,090.00	(69,800.00)	-10.4%
Transfers of Direct Costs		5710	273,452.80	273,452.80	17,885.37	311,362.17	(37,909.37)	-13.9%
Transfers of Direct Costs - Interfund		5750	(20,700.00)	(20,700.00)	0.00	(20,700.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,132,308.85	7,132,308.85	993,172.66	10,969,509.89	(3,837,201.04)	-53.8%
Communications		5900	14,868.00	14,868.00	5,610.55	17,034.00	(2,166.00)	-14.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,300,592.65	8,300,592.65	1,156,050.98	12,342,845.65	(4,042,253.00)	-48.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	360,034.50	546,007.93	(546,007.93)	New
Buildings and Improvements of Buildings		6200	2,195,195.00	2,195,195.00	599,915.75	3,591,686.76	(1,396,491.76)	-63.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,500.00	20,500.00	98,236.91	219,500.00	(199,000.00)	-970.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,215,695.00</b>	<b>2,215,695.00</b>	<b>1,058,187.16</b>	<b>4,357,194.69</b>	<b>(2,141,499.69)</b>	<b>-96.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	425,000.00	425,000.00	0.00	240,776.00	184,224.00	43.3%
Payments to County Offices		7142	55,000.00	55,000.00	198,738.93	239,224.00	(184,224.00)	-335.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>480,000.00</b>	<b>480,000.00</b>	<b>198,738.93</b>	<b>480,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	986,016.30	986,016.30	0.00	1,184,478.68	(198,462.38)	-20.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>986,016.30</b>	<b>986,016.30</b>	<b>0.00</b>	<b>1,184,478.68</b>	<b>(198,462.38)</b>	<b>-20.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>65,151,579.25</b>	<b>65,151,579.25</b>	<b>16,592,383.56</b>	<b>78,177,890.12</b>	<b>(13,026,310.87)</b>	<b>-20.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	30,175,091.56	30,175,091.56	30,244,428.06	30,197,635.56	22,544.00	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			30,175,091.56	30,175,091.56	30,244,428.06	30,197,635.56	22,544.00	0.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			30,175,091.56	30,175,091.56	30,244,428.06	30,197,635.56	(22,544.00)	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	156,832,477.24	156,832,477.24	36,754,813.50	156,157,241.58	(675,235.66)	-0.4%
2) Federal Revenue		8100-8299	13,816,213.71	13,816,213.71	2,277,671.37	16,254,273.40	2,438,059.69	17.6%
3) Other State Revenue		8300-8599	12,239,227.62	12,239,227.62	1,230,032.78	15,502,893.20	3,263,665.58	26.7%
4) Other Local Revenue		8600-8799	15,570,007.82	15,570,007.82	5,578,670.99	18,049,521.78	2,479,513.96	15.9%
5) TOTAL, REVENUES			198,457,926.39	198,457,926.39	45,841,188.64	205,963,929.96		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	83,836,581.37	83,836,581.37	23,949,783.38	85,692,141.28	(1,855,559.91)	-2.2%
2) Classified Salaries		2000-2999	33,145,134.52	33,145,134.52	10,590,560.65	34,341,542.79	(1,196,408.27)	-3.6%
3) Employee Benefits		3000-3999	49,216,975.61	49,216,975.61	11,816,975.96	50,712,047.05	(1,495,071.44)	-3.0%
4) Books and Supplies		4000-4999	7,503,023.71	7,503,023.71	2,282,775.29	15,866,907.51	(8,363,883.80)	-111.5%
5) Services and Other Operating Expenditures		5000-5999	18,703,161.43	18,703,161.43	5,978,928.91	30,787,949.23	(12,084,787.80)	-64.6%
6) Capital Outlay		6000-6999	2,372,606.00	2,372,606.00	1,206,043.26	5,185,842.69	(2,813,236.69)	-118.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	480,000.00	480,000.00	198,738.93	480,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(649,539.05)	(649,539.05)	0.00	(649,268.65)	(270.40)	0.0%
9) TOTAL, EXPENDITURES			194,607,943.59	194,607,943.59	56,023,806.38	222,417,161.90		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,849,982.80	3,849,982.80	(10,182,617.74)	(16,453,231.94)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,530,934.00	1,530,934.00	1,530,934.00	1,530,934.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,512,934.00)	(1,512,934.00)	(1,530,934.00)	(1,512,934.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,337,048.80	2,337,048.80	(11,713,551.74)	(17,966,165.94)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,197,401.31	40,197,401.31		40,197,401.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,197,401.31	40,197,401.31		40,197,401.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,197,401.31	40,197,401.31		40,197,401.31		
2) Ending Balance, June 30 (E + F1e)			42,534,450.11	42,534,450.11		22,231,235.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	255,372.00	255,372.00		255,372.00		
Prepaid Items		9713	230,676.00	230,676.00		230,676.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,393,913.82	8,393,913.82		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,884,166.33	5,884,166.33		6,718,442.88		
Unassigned/Unappropriated Amount		9790	27,620,321.96	27,620,321.96		14,876,744.49		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	104,647,727.00	104,647,727.00	28,567,884.00	100,369,884.00	(4,277,843.00)	-4.1%
Education Protection Account State Aid - Current Year		8012	19,347,740.00	19,347,740.00	5,670,244.00	22,680,977.00	3,333,237.00	17.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	218,868.00	218,868.00	8.38	218,868.00	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	31,150,723.00	31,150,723.00	1,377,674.47	31,232,386.00	81,663.00	0.3%
Unsecured Roll Taxes		8042	954,446.00	954,446.00	1,025,997.18	965,761.00	11,315.00	1.2%
Prior Years' Taxes		8043	(6,332.00)	(6,332.00)	5,180.67	(18,259.00)	(11,927.00)	188.4%
Supplemental Taxes		8044	2,129,495.00	2,129,495.00	451,418.99	2,043,601.00	(85,894.00)	-4.0%
Education Revenue Augmentation Fund (ERAF)		8045	(277,833.00)	(277,833.00)	0.00	(19,633.00)	258,200.00	-92.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,232,048.00	2,232,048.00	808,919.40	2,280,552.00	48,504.00	2.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			160,396,882.00	160,396,882.00	37,907,327.09	159,754,137.00	(642,745.00)	-0.4%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,400,253.76)	(4,400,253.76)	(1,152,513.59)	(4,432,744.42)	(32,490.66)	0.7%
Property Taxes Transfers		8097	835,849.00	835,849.00	0.00	835,849.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			156,832,477.24	156,832,477.24	36,754,813.50	156,157,241.58	(675,235.66)	-0.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,422,943.00	3,422,943.00	0.00	3,422,943.00	0.00	0.0%
Special Education Discretionary Grants		8182	357,271.00	357,271.00	0.00	357,271.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	8,273.19	8,273.19	6,551.32	8,273.19	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	7,817,551.52	7,817,551.52	1,496,288.51	8,657,316.51	839,764.99	10.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	699,402.00	699,402.00	257,881.47	1,517,754.47	818,352.47	117.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	155,887.00	155,887.00	0.00	155,887.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	550,943.00	550,943.00	203,778.23	952,788.23	401,845.23	72.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	382,040.00	382,040.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	803,943.00	803,943.00	313,171.84	800,000.00	(3,943.00)	-0.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>13,816,213.71</b>	<b>13,816,213.71</b>	<b>2,277,671.37</b>	<b>16,254,273.40</b>	<b>2,438,059.69</b>	<b>17.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	824,085.00	824,085.00	241,054.00	824,085.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	495,213.72	495,213.72	0.00	3,419,226.72	2,924,013.00	590.5%
Lottery - Unrestricted and Instructional Materials		8560	3,195,541.00	3,195,541.00	123,948.41	3,510,185.21	314,644.21	9.8%
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	25,008.37	25,008.37	25,008.37	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	70,908.40	70,908.40	0.00	70,908.40	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,653,479.50	7,653,479.50	840,022.00	7,653,479.50	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,239,227.62</b>	<b>12,239,227.62</b>	<b>1,230,032.78</b>	<b>15,502,893.20</b>	<b>3,263,665.58</b>	<b>26.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	25,000.00	25,000.00	15,904.79	25,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	133,920.78	133,920.78	43,014.51	133,920.78	0.00	0.0%
Interest		8660	350,554.00	350,554.00	266,713.94	350,554.00	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	88,142.00	88,142.00	42,812.87	88,200.00	58.00	0.1%
Interagency Services		8677	3,296,066.60	3,296,066.60	4,015.00	3,725,814.19	429,747.59	13.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,729,307.44	3,729,307.44	3,058,520.95	5,779,015.81	2,049,708.37	55.0%
Tuition		8710	0.00	0.00	4,650.93	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	7,947,017.00	7,947,017.00	2,143,038.00	7,947,017.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>15,570,007.82</b>	<b>15,570,007.82</b>	<b>5,578,670.99</b>	<b>18,049,521.78</b>	<b>2,479,513.96</b>	<b>15.9%</b>
<b>TOTAL, REVENUES</b>			<b>198,457,926.39</b>	<b>198,457,926.39</b>	<b>45,841,188.64</b>	<b>205,963,929.96</b>	<b>7,506,003.57</b>	<b>3.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	70,942,338.87	70,942,338.87	19,597,015.12	71,893,175.91	(950,837.04)	-1.3%
Certificated Pupil Support Salaries		1200	3,972,502.00	3,972,502.00	1,271,937.45	4,372,957.00	(400,455.00)	-10.1%
Certificated Supervisors' and Administrators' Salaries		1300	7,473,362.50	7,473,362.50	2,621,735.74	7,647,550.21	(174,187.71)	-2.3%
Other Certificated Salaries		1900	1,448,378.00	1,448,378.00	459,095.07	1,778,458.16	(330,080.16)	-22.8%
TOTAL, CERTIFICATED SALARIES			83,836,581.37	83,836,581.37	23,949,783.38	85,692,141.28	(1,855,559.91)	-2.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	11,363,514.74	11,363,514.74	3,387,003.96	11,713,317.09	(349,802.35)	-3.1%
Classified Support Salaries		2200	10,421,633.18	10,421,633.18	3,487,825.64	10,561,713.03	(140,079.85)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	2,714,571.12	2,714,571.12	963,898.65	3,009,787.13	(295,216.01)	-10.9%
Clerical, Technical and Office Salaries		2400	7,149,860.23	7,149,860.23	2,250,761.38	7,262,935.81	(113,075.58)	-1.6%
Other Classified Salaries		2900	1,495,555.25	1,495,555.25	501,071.02	1,793,789.73	(298,234.48)	-19.9%
TOTAL, CLASSIFIED SALARIES			33,145,134.52	33,145,134.52	10,590,560.65	34,341,542.79	(1,196,408.27)	-3.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	19,375,976.51	19,375,976.51	3,742,296.01	19,831,532.04	(455,555.53)	-2.4%
PERS		3201-3202	5,574,193.61	5,574,193.61	1,689,691.97	5,699,228.97	(125,035.36)	-2.2%
OASDI/Medicare/Alternative		3301-3302	3,720,340.15	3,720,340.15	1,127,712.74	3,810,292.77	(89,952.62)	-2.4%
Health and Welfare Benefits		3401-3402	13,583,634.21	13,583,634.21	3,675,090.09	14,115,163.83	(531,529.62)	-3.9%
Unemployment Insurance		3501-3502	62,841.39	62,841.39	17,268.46	68,697.13	(5,855.74)	-9.3%
Workers' Compensation		3601-3602	4,144,619.25	4,144,619.25	1,158,533.86	4,442,141.82	(297,522.57)	-7.2%
OPEB, Allocated		3701-3702	2,334,798.00	2,334,798.00	384,886.92	2,375,140.00	(40,342.00)	-1.7%
OPEB, Active Employees		3751-3752	319,988.00	319,988.00	0.00	278,586.00	41,402.00	12.9%
Other Employee Benefits		3901-3902	100,584.49	100,584.49	21,495.91	91,264.49	9,320.00	9.3%
TOTAL, EMPLOYEE BENEFITS			49,216,975.61	49,216,975.61	11,816,975.96	50,712,047.05	(1,495,071.44)	-3.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	566,521.00	566,521.00	714,028.92	2,738,533.69	(2,172,012.69)	-383.4%
Books and Other Reference Materials		4200	323,222.61	323,222.61	33,355.19	1,604,035.91	(1,280,813.30)	-396.3%
Materials and Supplies		4300	5,619,945.08	5,619,945.08	1,251,802.94	9,907,878.88	(4,287,933.80)	-76.3%
Noncapitalized Equipment		4400	993,335.02	993,335.02	283,588.24	1,616,459.03	(623,124.01)	-62.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,503,023.71	7,503,023.71	2,282,775.29	15,866,907.51	(8,363,883.80)	-111.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	549,722.00	549,722.00	124,376.67	653,547.17	(103,825.17)	-18.9%
Dues and Memberships		5300	45,023.00	45,023.00	37,139.77	49,423.00	(4,400.00)	-9.8%
Insurance		5400-5450	823,787.00	823,787.00	809,562.62	823,787.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,254,461.00	3,254,461.00	919,906.80	3,254,461.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,661,976.00	1,661,976.00	263,548.93	2,082,564.87	(420,588.87)	-25.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(29,398.96)	(29,398.96)	(1,753.74)	(29,398.96)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,400,181.39	11,400,181.39	3,119,894.03	22,950,968.63	(11,550,787.24)	-101.3%
Communications		5900	997,410.00	997,410.00	706,253.83	1,002,596.52	(5,186.52)	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,703,161.43	18,703,161.43	5,978,928.91	30,787,949.23	(12,084,787.80)	-64.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	360,034.50	546,007.93	(546,007.93)	New
Buildings and Improvements of Buildings		6200	2,195,195.00	2,195,195.00	599,915.75	3,591,686.76	(1,396,491.76)	-63.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	177,411.00	177,411.00	246,093.01	1,048,148.00	(870,737.00)	-490.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,372,606.00</b>	<b>2,372,606.00</b>	<b>1,206,043.26</b>	<b>5,185,842.69</b>	<b>(2,813,236.69)</b>	<b>-118.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	425,000.00	425,000.00	0.00	240,776.00	184,224.00	43.3%
Payments to County Offices		7142	55,000.00	55,000.00	198,738.93	239,224.00	(184,224.00)	-335.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>480,000.00</b>	<b>480,000.00</b>	<b>198,738.93</b>	<b>480,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(649,539.05)	(649,539.05)	0.00	(649,268.65)	(270.40)	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(649,539.05)</b>	<b>(649,539.05)</b>	<b>0.00</b>	<b>(649,268.65)</b>	<b>(270.40)</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>194,607,943.59</b>	<b>194,607,943.59</b>	<b>56,023,806.38</b>	<b>222,417,161.90</b>	<b>(27,809,218.31)</b>	<b>-14.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,530,934.00	1,530,934.00	1,530,934.00	1,530,934.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,530,934.00	1,530,934.00	1,530,934.00	1,530,934.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,512,934.00)	(1,512,934.00)	(1,530,934.00)	(1,512,934.00)	0.00	0.0%

# SUPPLEMENTAL BUDGET FORMS

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,887.61	15,887.61	15,926.66	15,926.66	39.05	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	15,887.61	15,887.61	15,926.66	15,926.66	39.05	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	4.70	4.70	4.70	4.70	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.08	0.08	0.08	0.08	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	4.78	4.78	4.78	4.78	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	15,892.39	15,892.39	15,931.44	15,931.44	39.05	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
<b>A. BEGINNING CASH</b>			44,114,231.54	43,759,682.46	32,529,509.61	27,768,249.99	25,031,965.64	25,729,024.19	40,940,431.45	45,564,430.45	
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
	8010-8019		5,101,408.00	5,101,408.00	14,852,778.00	9,182,534.00	9,238,928.00	14,363,200.00	9,238,928.00	9,469,205.00	
	8020-8079		1,035,939.59	524,596.97	206,636.18	1,902,026.35	913,635.00	11,304,082.00	6,761,823.00	636,062.00	
	8080-8099		0.00	(265,964.68)	(531,929.34)	(354,619.57)	(287,752.00)	(251,783.00)	(251,783.00)	(251,783.00)	
	8100-8299		44,996.80	25,382.78	8,427.00	2,194,921.79	91,238.00	154,670.00	2,225,126.00	27,950.00	
	8300-8599		43,045.00	43,045.00	77,482.00	1,066,460.78	1,092,491.00	3,322,944.00	1,951,815.00	639,518.00	
	8600-8799		463,541.57	846,738.48	1,887,698.54	2,380,692.40	1,536,015.00	1,812,315.00	891,146.00	949,151.00	
	8910-8929		0.00	0.00	0.00	0.00	0.00	18,000.00	0.00	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL RECEIPTS</b>			6,688,930.96	6,275,206.55	16,501,092.38	16,372,015.75	12,584,555.00	30,723,428.00	20,817,055.00	11,470,103.00	
<b>C. DISBURSEMENTS</b>											
	1000-1999		920,319.05	7,955,787.47	7,469,076.33	7,604,600.53	7,536,594.00	7,481,811.00	7,479,716.00	7,757,599.00	
	2000-2999		1,458,083.91	3,256,112.16	2,944,551.10	2,931,813.48	2,958,110.00	2,887,231.00	2,830,925.00	2,931,929.00	
	3000-3999		861,033.81	4,084,285.99	3,536,817.79	3,334,838.37	4,055,896.02	4,919,069.00	4,919,069.00	4,919,069.00	
	4000-4999		50,250.22	410,396.45	1,054,568.23	767,560.39	1,304,603.00	1,270,734.00	1,321,824.00	1,308,090.00	
	5000-5999		693,135.39	1,782,061.71	1,631,316.95	1,872,414.86	572,520.00	514,898.00	549,326.00	199,830.00	
	6000-6599		134,826.50	316,447.31	429,851.57	350,417.88	267,599.00	148,016.00	342,196.00	274,666.00	
	7000-7499		14,515.60	184,223.33	0.00	0.00	0.00	0.00	0.00	0.00	
	7600-7629		0.00	0.00	0.00	1,530,934.00	0.00	0.00	0.00	0.00	
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL DISBURSEMENTS</b>			4,132,164.48	17,989,314.42	17,066,181.97	18,392,579.51	16,695,322.02	17,221,759.00	17,443,056.00	17,391,183.00	
<b>D. BALANCE SHEET ITEMS</b>											
<u>Assets and Deferred Outflows</u>											
	9111-9199	384,339.38	(20,870.63)	(506,980.57)	(478,811.19)	(450,099.35)					
	9200-9299	5,397,246.89	138,199.77	88,085.55	12,718.34	944,113.41	500,000.00	2,000,000.00	1,250,000.00		
	9310	894,848.54	(134,473.70)	10,643.40	567,608.03	1,070.81	450,000.00				
	9320	255,372.00		(129,130.81)	(69,891.20)	265,545.45					
	9330	487,498.36		0.00	0.00	0.00					
	9340	0.00		0.00	0.00	0.00					
	9490	0.00		0.00	0.00	0.00					
<b>SUBTOTAL</b>			7,419,305.17	(17,144.56)	(537,382.43)	31,623.98	760,630.32	950,000.00	2,000,000.00	1,250,000.00	0.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	(4,910,601.73)	1,594,635.03	2,790,151.54	0.00	(14,446.58)	250,000.00	290,261.74			
	9610	(4,084,917.86)	61.50	156.40	4,084,699.96	0.00					
	9640	0.00		0.00	0.00	0.00					
	9650	(2,708,296.15)		0.00	0.00	2,708,296.15					
	9690	0.00		0.00	0.00	0.00					
<b>SUBTOTAL</b>			(11,703,815.74)	1,594,696.53	2,790,307.94	4,084,699.96	2,693,849.57	250,000.00	290,261.74	0.00	0.00
<u>Nonoperating</u>											
	9910	0.00	(1,299,474.47)	3,811,625.39	(143,094.05)	1,217,498.66	4,107,825.57				
<b>TOTAL BALANCE SHEET ITEMS</b>			19,123,120.91	(2,911,315.56)	483,935.02	(4,196,170.03)	(715,720.59)	4,807,825.57	1,709,738.26	1,250,000.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>				(354,549.08)	(11,230,172.85)	(4,761,259.62)	(2,736,284.35)	697,058.55	15,211,407.26	4,623,999.00	(5,921,080.00)
<b>F. ENDING CASH (A + E)</b>			43,759,682.46	32,529,509.61	27,768,249.99	25,031,965.64	25,729,024.19	40,940,431.45	45,564,430.45	39,643,350.45	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>									
<b>(Enter Month Name):</b>									
<b>A. BEGINNING CASH</b>		39,643,350.45	43,429,119.45	41,526,840.45	38,714,527.27				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
	Principal Apportionment	8010-8019	15,127,757.00	9,469,205.00	9,469,205.00	12,436,305.00	0.00	123,050,861.00	123,050,861.00
	Property Taxes	8020-8079	1,284,896.00	5,021,009.00	4,532,005.00	2,580,564.91	0.00	36,703,276.00	36,703,276.00
	Miscellaneous Funds	8080-8099	(467,597.00)	(215,814.00)	(215,814.00)	(502,055.83)	0.00	(3,596,895.42)	(3,596,895.42)
	Federal Revenue	8100-8299	3,805,997.00	194,657.00	42,064.00	3,397,155.00	4,041,688.03	16,254,273.40	16,254,273.40
	Other State Revenue	8300-8599	525,477.00	775,145.00	155,029.00	1,860,348.00	3,950,093.42	15,502,893.20	15,502,893.20
	Other Local Revenue	8600-8799	1,490,891.00	1,169,610.00	1,187,659.00	767,105.00	2,666,958.79	18,049,521.78	18,049,521.78
	Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00
	All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>			21,767,421.00	16,413,812.00	15,170,148.00	20,539,422.08	10,658,740.24	205,981,929.96	205,981,929.96
<b>C. DISBURSEMENTS</b>									
	Certificated Salaries	1000-1999	7,843,509.00	7,712,293.00	7,807,546.00	8,123,289.90	0.00	85,692,141.28	85,692,141.28
	Classified Salaries	2000-2999	2,977,362.00	3,486,201.00	3,067,463.00	2,611,761.14	0.00	34,341,542.79	34,341,542.79
	Employee Benefits	3000-3999	4,919,069.00	4,919,069.00	4,919,069.00	5,324,761.07	0.00	50,712,047.05	50,712,047.05
	Books and Supplies	4000-4999	1,345,930.00	1,546,689.00	1,385,180.00	1,406,961.00	2,694,121.22	15,866,907.51	15,866,907.51
	Services	5000-5999	629,291.00	512,460.00	988,490.00	1,063,953.00	19,778,252.32	30,787,949.23	30,787,949.23
	Capital Outlay	6000-6599	266,491.00	139,379.00	278,843.00	380,653.00	1,856,456.43	5,185,842.69	5,185,842.69
	Other Outgo	7000-7499	0.00	0.00	0.00	(368,007.58)	0.00	(169,268.65)	(169,268.65)
	Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	1,530,934.00	1,530,934.00
	All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			17,981,652.00	18,316,091.00	18,446,591.00	18,543,371.53	24,328,829.97	223,948,095.90	223,948,095.90
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
	Cash Not In Treasury	9111-9199						(1,456,761.74)	
	Accounts Receivable	9200-9299			464,129.82			5,397,246.89	
	Due From Other Funds	9310						894,848.54	
	Stores	9320						66,523.44	
	Prepaid Expenditures	9330				256,822.36		256,822.36	
	Other Current Assets	9340						0.00	
	Deferred Outflows of Resources	9490						0.00	
<b>SUBTOTAL</b>			0.00	0.00	464,129.82	256,822.36	0.00	5,158,679.49	
<u>Liabilities and Deferred Inflows</u>									
	Accounts Payable	9500-9599						4,910,601.73	
	Due To Other Funds	9610						4,084,917.86	
	Current Loans	9640						0.00	
	Unearned Revenues	9650						2,708,296.15	
	Deferred Inflows of Resources	9690						0.00	
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	0.00	11,703,815.74	
<u>Nonoperating</u>									
	Suspense Clearing	9910						7,694,381.10	
<b>TOTAL BALANCE SHEET ITEMS</b>			0.00	0.00	464,129.82	256,822.36	0.00	1,149,244.85	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			3,785,769.00	(1,902,279.00)	(2,812,313.18)	2,252,872.91	(13,670,089.73)	0.00	(16,816,921.09)
<b>F. ENDING CASH (A + E)</b>			43,429,119.45	41,526,840.45	38,714,527.27	40,967,400.18			
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								27,297,310.45	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	155,321,392.58	1.96%	158,373,174.00	3.75%	164,317,783.00
2. Federal Revenues	8100-8299	408,273.19	-36.74%	258,273.00	0.00%	258,273.00
3. Other State Revenues	8300-8599	5,972,903.91	-49.74%	3,001,693.00	0.00%	3,001,693.00
4. Other Local Revenues	8600-8799	4,675,019.54	-10.15%	4,200,628.00	0.00%	4,200,628.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,000.00	1666.67%	318,000.00	0.00%	318,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(30,197,635.56)	-1.01%	(29,893,549.00)	1.00%	(30,192,485.00)
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>136,197,953.66</b>	<b>0.04%</b>	<b>136,258,219.00</b>	<b>4.14%</b>	<b>141,903,892.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				65,836,378.92		64,374,019.00
b. Step & Column Adjustment				987,545.68		965,780.81
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,449,905.60)		9,390.19
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,836,378.92	-2.22%	64,374,019.00	1.51%	65,349,190.00
2. Classified Salaries						
a. Base Salaries				19,699,052.96		19,728,591.00
b. Step & Column Adjustment				295,485.79		295,929.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(265,947.75)		2,451.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,699,052.96	0.15%	19,728,591.00	1.51%	20,026,971.00
3. Employee Benefits	3000-3999	32,913,004.27	4.63%	34,437,168.00	4.80%	36,090,967.00
4. Books and Supplies	4000-4999	8,350,831.38	-46.64%	4,456,276.00	1.83%	4,537,901.00
5. Services and Other Operating Expenditures	5000-5999	18,445,103.58	-40.24%	11,023,671.00	0.80%	11,112,250.00
6. Capital Outlay	6000-6999	828,648.00	-34.06%	546,386.00	0.00%	546,386.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,833,747.33)	-34.22%	(1,206,178.00)	2.31%	(1,234,056.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,530,934.00	12.45%	1,721,569.00	0.22%	1,725,339.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				1.00		0.00
<b>11. Total (Sum lines B1 thru B10)</b>		<b>145,770,205.78</b>	<b>-7.33%</b>	<b>135,081,503.00</b>	<b>2.28%</b>	<b>138,154,948.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(9,572,252.12)		1,176,716.00		3,748,944.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		31,803,487.49		22,231,235.37		23,407,951.37
2. Ending Fund Balance (Sum lines C and D1)		22,231,235.37		23,407,951.37		27,156,895.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	636,048.00		405,372.00		+
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,718,442.88		6,175,049.00		6,278,449.00
2. Unassigned/Unappropriated	9790	14,876,744.49		16,827,530.37		20,878,446.37
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,231,235.37		23,407,951.37		27,156,895.37

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,718,442.88		6,175,049.00		6,278,449.00
c. Unassigned/Unappropriated	9790	14,876,744.49		16,827,530.37		20,878,446.37
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		21,595,187.37		23,002,579.37		27,156,895.37
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d. Adjustments for one time fund expenditures and one-time off schedule salary payments subtracted from prior year expenditures. B2d. Adjustments for one time fund expenditures and one-time off schedule salary payments subtracted from prior year expenditures. B10 Rounding adjustments to match District MYP.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	835,849.00	0.00%	835,849.00	0.00%	835,849.00
2. Federal Revenues	8100-8299	15,846,000.21	-4.88%	15,072,700.00	0.00%	15,072,700.00
3. Other State Revenues	8300-8599	9,529,989.29	1.00%	9,625,289.00	0.00%	9,625,289.00
4. Other Local Revenues	8600-8799	13,374,502.24	-8.74%	12,205,067.00	0.00%	12,205,067.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	30,197,635.56	-1.01%	29,893,549.00	1.00%	30,192,485.00
6. Total (Sum lines A1 thru A5c)		69,783,976.30	-3.08%	67,632,454.00	0.44%	67,931,390.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				19,855,762.36		19,856,873.00
b. Step & Column Adjustment				297,836.44		297,920.29
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(296,725.80)		2,648.71
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,855,762.36	0.01%	19,856,873.00	1.51%	20,157,442.00
2. Classified Salaries						
a. Base Salaries				14,642,489.83		14,628,279.00
b. Step & Column Adjustment				219,637.35		219,424.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(233,848.18)		833.82
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,642,489.83	-0.10%	14,628,279.00	1.51%	14,848,537.00
3. Employee Benefits	3000-3999	17,799,042.78	5.88%	18,846,156.00	5.02%	19,792,201.00
4. Books and Supplies	4000-4999	7,516,076.13	-64.54%	2,665,348.00	-17.52%	2,198,465.00
5. Services and Other Operating Expenditures	5000-5999	12,342,845.65	-36.35%	7,856,299.00	-8.93%	7,154,984.00
6. Capital Outlay	6000-6999	4,357,194.69	-49.02%	2,221,205.00	0.01%	2,221,465.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	480,000.00	0.00%	480,000.00	0.00%	480,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,184,478.68	-8.96%	1,078,295.00	0.00%	1,078,295.00
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)				(1.00)		1.00
11. Total (Sum lines B1 thru B10)		78,177,890.12	-13.49%	67,632,454.00	0.44%	67,931,390.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(8,393,913.82)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,393,913.82		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

**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.

B1d. Adjustments for one time fund expenditures and one-time off schedule salary payments subtracted from prior year expenditures. B2d. Adjustments for one time fund expenditures and one-time off schedule salary payments subtracted from prior year expenditures. B10 Rounding adjustments to match District MYP.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	156,157,241.58	1.95%	159,209,023.00	3.73%	165,153,632.00
2. Federal Revenues	8100-8299	16,254,273.40	-5.68%	15,330,973.00	0.00%	15,330,973.00
3. Other State Revenues	8300-8599	15,502,893.20	-18.55%	12,626,982.00	0.00%	12,626,982.00
4. Other Local Revenues	8600-8799	18,049,521.78	-9.11%	16,405,695.00	0.00%	16,405,695.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,000.00	1666.67%	318,000.00	0.00%	318,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		205,981,929.96	-1.02%	203,890,673.00	2.92%	209,835,282.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				85,692,141.28		84,230,892.00
b. Step & Column Adjustment				1,285,382.12		1,263,701.10
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,746,631.40)		12,038.90
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	85,692,141.28	-1.71%	84,230,892.00	1.51%	85,506,632.00
2. Classified Salaries						
a. Base Salaries				34,341,542.79		34,356,870.00
b. Step & Column Adjustment				515,123.14		515,353.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(499,795.93)		3,284.82
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,341,542.79	0.04%	34,356,870.00	1.51%	34,875,508.00
3. Employee Benefits	3000-3999	50,712,047.05	5.07%	53,283,324.00	4.88%	55,883,168.00
4. Books and Supplies	4000-4999	15,866,907.51	-55.12%	7,121,624.00	-5.41%	6,736,366.00
5. Services and Other Operating Expenditures	5000-5999	30,787,949.23	-38.68%	18,879,970.00	-3.25%	18,267,234.00
6. Capital Outlay	6000-6999	5,185,842.69	-46.63%	2,767,591.00	0.01%	2,767,851.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	480,000.00	0.00%	480,000.00	0.00%	480,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(649,268.65)	-80.30%	(127,883.00)	21.80%	(155,761.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,530,934.00	12.45%	1,721,569.00	0.22%	1,725,339.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		1.00
11. Total (Sum lines B1 thru B10)		223,948,095.90	-9.48%	202,713,957.00	1.66%	206,086,338.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(17,966,165.94)		1,176,716.00		3,748,944.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		40,197,401.31		22,231,235.37		23,407,951.37
2. Ending Fund Balance (Sum lines C and D1)		22,231,235.37		23,407,951.37		27,156,895.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	636,048.00		405,372.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,718,442.88		6,175,049.00		6,278,449.00
2. Unassigned/Unappropriated	9790	14,876,744.49		16,827,530.37		20,878,446.37
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		22,231,235.37		23,407,951.37		27,156,895.37

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,718,442.88		6,175,049.00		6,278,449.00
c. Unassigned/Unappropriated	9790	14,876,744.49		16,827,530.37		20,878,446.37
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		21,595,187.37		23,002,579.37		27,156,895.37
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.64%		11.35%		13.18%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b>						
(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
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		15,926.66		15,926.66		15,926.66
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		223,948,095.90		202,713,957.00		206,086,338.00
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)		223,948,095.90		202,713,957.00		206,086,338.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,718,442.88		6,081,418.71		6,182,590.14
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,718,442.88		6,081,418.71		6,182,590.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

# DISTRICT CERTIFICATION / CRITERIA and STANDARDS

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2018

Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Louise Gibson

Telephone: (619) 588-3071

Title: Director, Fiscal Services

E-mail: gibson@cajonvalley.net

**Criteria and Standards Review Summary**

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

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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		<b>X</b>
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		<b>X</b>
		• 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?	<b>X</b>	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		<b>X</b>
		• If yes, have there been changes since budget adoption in OPEB liabilities?	<b>X</b>	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	<b>X</b>	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	<b>n/a</b>	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	<b>X</b>	
		• Classified? (Section S8B, Line 1b)	<b>X</b>	
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)	<b>n/a</b>	
		• Classified? (Section S8B, Line 3)	<b>n/a</b>	
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?	<b>X</b>	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		<b>X</b>
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	<b>X</b>	
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?	<b>X</b>	
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?	<b>X</b>	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<b>X</b>	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	<b>X</b>	
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).	<b>X</b>	
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?	<b>X</b>	

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)	District Regular	15,888.00		
	Charter School	0.00		
	<b>Total ADA</b>	<b>15,888.00</b>	<b>15,926.66</b>	<b>0.2%</b>
1st Subsequent Year (2019-20)	District Regular	15,888.00		
	Charter School			
	<b>Total ADA</b>	<b>15,888.00</b>	<b>15,926.66</b>	<b>0.2%</b>
2nd Subsequent Year (2020-21)	District Regular	15,888.00		
	Charter School			
	<b>Total ADA</b>	<b>15,888.00</b>	<b>15,926.66</b>	<b>0.2%</b>

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

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

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

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

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	16,581	16,621		
Charter School				
<b>Total Enrollment</b>	<b>16,581</b>	<b>16,621</b>	<b>0.2%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	16,581	16,621		
Charter School				
<b>Total Enrollment</b>	<b>16,581</b>	<b>16,621</b>	<b>0.2%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	16,581	16,621		
Charter School				
<b>Total Enrollment</b>	<b>16,581</b>	<b>16,621</b>	<b>0.2%</b>	<b>Met</b>

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

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

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	15,927	16,621		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>15,927</b>	<b>16,621</b>	<b>95.8%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	15,927	16,621		
Charter School				
<b>Total ADA/Enrollment</b>	<b>15,927</b>	<b>16,621</b>	<b>95.8%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	15,927	16,621		
Charter School				
<b>Total ADA/Enrollment</b>	<b>15,927</b>	<b>16,621</b>	<b>95.8%</b>	<b>Met</b>

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2018-19)	160,396,882.00	159,754,137.00	-0.4%	Met
1st Subsequent Year (2019-20)	163,576,608.00	162,805,918.00	-0.5%	Met
2nd Subsequent Year (2020-21)	168,315,099.00	168,750,527.00	0.3%	Met

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	93,727,893.32	111,354,651.82	84.2%
Second Prior Year (2016-17)	101,796,000.87	117,402,724.18	86.7%
First Prior Year (2017-18)	110,118,128.95	124,001,025.48	88.8%
	Historical Average Ratio:		86.6%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>83.6% to 89.6%</b>	<b>83.6% to 89.6%</b>	<b>83.6% to 89.6%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	118,448,436.15	144,239,271.78	82.1%	Not Met
1st Subsequent Year (2019-20)	118,539,778.00	133,359,934.00	88.9%	Met
2nd Subsequent Year (2020-21)	121,467,128.00	136,429,609.00	89.0%	Met

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

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

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

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

2018-19 budgeted expenditures include carry-over balances from prior year, which decreases the ratio comparison of one year of salaries and benefits to more than one year of non-salary expenditures.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	13,816,213.71	16,254,273.40	17.6%	Yes
1st Subsequent Year (2019-20)	12,992,071.00	15,330,973.00	18.0%	Yes
2nd Subsequent Year (2020-21)	12,992,071.00	15,330,973.00	18.0%	Yes

**Explanation:** (required if Yes)  
Unearned 2017-18 Federal funding is included in the 2018-19 First Interim budget. Title I unearned income is \$1,496,288, Title II unearned income is \$118,950, and Title III unearned income is \$401,845. New Title IV funding of \$382,040 is another component of the federal revenue increase and was not included in the 2018-19 adopted budget.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	12,239,227.62	15,502,893.20	26.7%	Yes
1st Subsequent Year (2019-20)	12,332,680.00	12,626,982.00	2.4%	No
2nd Subsequent Year (2020-21)	12,332,680.00	12,626,982.00	2.4%	No

**Explanation:** (required if Yes)  
2018-19 One Time Mandated Cost funding amount was not included in the budget adoption cycle and is included in First Interim projections.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	15,570,007.82	18,049,521.78	15.9%	Yes
1st Subsequent Year (2019-20)	15,225,319.00	16,405,695.00	7.8%	Yes
2nd Subsequent Year (2020-21)	15,225,319.00	16,405,695.00	7.8%	Yes

**Explanation:** (required if Yes)  
2018-19 local revenue includes one-time local grants, donations, E-rate credit, and grants funding for CalNEW and SUMS which had not been included in the budget for subsequent years. It also includes unspent grant revenue and donation carry-over from the prior year. 2019-20 and 2020-21 anticipate ongoing funding from new grants.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	7,503,023.71	15,866,907.51	111.5%	Yes
1st Subsequent Year (2019-20)	6,171,286.00	7,121,624.00	15.4%	Yes
2nd Subsequent Year (2020-21)	5,774,522.00	6,736,366.00	16.7%	Yes

**Explanation:** (required if Yes)  
The 2018-19 amount includes expenditures for current and prior-year carry-over funding, donations, and One-time Mandated Cost funding. Restricted revenue for subsequent years reflect spending all revenue in the year received.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	18,703,161.43	30,787,949.23	64.6%	Yes
1st Subsequent Year (2019-20)	17,195,540.00	18,879,970.00	9.8%	Yes
2nd Subsequent Year (2020-21)	16,570,081.00	18,267,234.00	10.2%	Yes

**Explanation:** (required if Yes)  
2018-19 services and other expenditures amounts include one-time mandated costs funding, restricted lottery expenditures, donations, and prior year carry-over. 2019-20 and 2020-21 include expenditures for ongoing categorical funds, restricted lottery funds, and electricity savings generated by recent district-wide solar installation.

**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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	41,625,449.15	49,806,688.38	19.7%	Not Met
1st Subsequent Year (2019-20)	40,550,070.00	44,363,650.00	9.4%	Not Met
2nd Subsequent Year (2020-21)	40,550,070.00	44,363,650.00	9.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	26,206,185.14	46,654,856.74	78.0%	Not Met
1st Subsequent Year (2019-20)	23,366,826.00	26,001,594.00	11.3%	Not Met
2nd Subsequent Year (2020-21)	22,344,603.00	25,003,600.00	11.9%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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)

Unearned 2017-18 Federal funding is included in the 2018-19 First Interim budget. Title I unearned income is \$1,496,288, Title II unearned income is \$118,950, and Title III unearned income is \$401,845. New Title IV funding of \$382,040 is another component of the federal revenue increase and was not included in the 2018-19 adopted budget.

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

2018-19 One Time Mandated Cost funding amount was not included in the budget adoption cycle and is included in First Interim projections.

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

2018-19 local revenue includes one-time local grants, donations, E-rate credit, and grants funding for CalNEW and SUMS which had not been included in the budget for subsequent years. It also includes unspent grant revenue and donation carry-over from the prior year. 2019-20 and 2020-21 anticipate ongoing funding from new grants.

- 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)

The 2018-19 amount includes expenditures for current and prior-year carry-over funding, donations, and One-time Mandated Cost funding. Restricted revenue for subsequent years reflect spending all revenue in the year received.

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

2018-19 services and other expenditures amounts include one-time mandated costs funding, restricted lottery expenditures, donations, and prior year carry-over. 2019-20 and 2020-21 include expenditures for ongoing categorical funds, restricted lottery funds, and electricity savings generated by recent district-wide solar installation.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,884,166.33	5,884,224.63	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		5,861,680.63	

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.6%	11.4%	13.2%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.2%</b>	<b>3.8%</b>	<b>4.4%</b>

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(9,572,252.12)	145,770,205.78	6.6%	Not Met
1st Subsequent Year (2019-20)	1,176,716.00	135,081,503.00	N/A	Met
2nd Subsequent Year (2020-21)	3,748,944.00	138,154,948.00	N/A	Met

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

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

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

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

2018-19 deficit spending is due to carry-over funds from 2017-18 that were re-budgeted in 2018-19 and budgeted projections to spend all current year revenue.

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2018-19)	22,231,235.37	Met
1st Subsequent Year (2019-20)	23,407,951.37	Met
2nd Subsequent Year (2020-21)	27,156,895.37	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	40,967,400.18	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	15,927	15,927	15,927
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	223,948,095.90	202,713,957.00	206,086,338.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	223,948,095.90	202,713,957.00	206,086,338.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,718,442.88	6,081,418.71	6,182,590.14
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>6,718,442.88</b>	<b>6,081,418.71</b>	<b>6,182,590.14</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,718,442.88	6,175,049.00	6,278,449.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	14,876,744.49	16,827,530.37	20,878,446.37
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	21,595,187.37	23,002,579.37	27,156,895.37
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.64%	11.35%	13.18%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>6,718,442.88</b>	<b>6,081,418.71</b>	<b>6,182,590.14</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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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:

We project a temporary loan to Child Nutrition, Fund 13, to meet December 2018 payroll, while waiting for Federal meal reimbursements. Child Nutrition revenue is sufficient to fund the annual program, and the loan is only needed to remedy temporary cash flow needs.

**S4. Contingent Revenues**

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

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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(30,175,091.56)	(30,197,635.56)	0.1%	22,544.00	Met
1st Subsequent Year (2019-20)	(30,778,593.00)	(29,863,381.00)	-3.0%	(915,212.00)	Met
2nd Subsequent Year (2020-21)	(31,086,379.00)	(30,162,015.00)	-3.0%	(924,364.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2018-19)	18,000.00	18,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	318,000.00	318,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	318,000.00	318,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2018-19)	1,530,934.00	1,530,934.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	2,062,191.00	1,721,569.00	-16.5%	(340,622.00)	Not Met
2nd Subsequent Year (2020-21)	2,062,191.00	1,725,339.00	-16.3%	(336,852.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

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

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

- 1c. NOT MET - The projected transfers out of 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)

The last payment for PARS retirement incentive was paid in 2018-19. The transfer reductions for 2019-20 and 2020-21 the payoff and is offset by increased electricity savinings transfer as a result of our solar solar installation.

- 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)

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The increases in capital leases are for 7 new busses and solar construction. Funds were set aside in fund 40, Capital Reserve, to fund busses and ongoing electricity savings will offset solar installation costs.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

No
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c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No
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2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	53,580,872.00	53,580,872.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	53,580,872.00	53,580,872.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 30, 2017	Jun 30, 2017

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	2,314,819.00	2,740,379.00
1st Subsequent Year (2019-20)	2,740,379.00	3,198,143.00
2nd Subsequent Year (2020-21)	3,198,143.00	3,403,644.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2018-19)	2,751,795.24	2,750,735.24
1st Subsequent Year (2019-20)	2,740,379.00	2,791,996.00
2nd Subsequent Year (2020-21)	3,198,143.00	2,833,876.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	14,815,237.09	15,073,166.00
1st Subsequent Year (2019-20)	15,333,770.39	15,600,727.00
2nd Subsequent Year (2020-21)	15,870,452.35	16,146,752.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	157	174
1st Subsequent Year (2019-20)	171	190
2nd Subsequent Year (2020-21)	171	190

4. Comments:

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

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

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

No
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- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
 

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

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

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	894.0	936.0	936.0	936.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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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

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Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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


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

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

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

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

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

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

**Certificated (Non-management) - Other**

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

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

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

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

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

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	723.0	754.0	754.0	754.0

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

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

**Negotiations Settled Since Budget Adoption**

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

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

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

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

5. Salary settlement:

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

**One Year Agreement**

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

**Multiyear Agreement**

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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


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

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

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

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

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

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

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

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

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

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

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

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

If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	81.0	87.0	87.0	87.0

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

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

**Negotiations Not Settled**

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

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

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

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

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

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

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

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

**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

No
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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.

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### ADDITIONAL FISCAL INDICATORS

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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)

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### End of School District First Interim Criteria and Standards Review

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