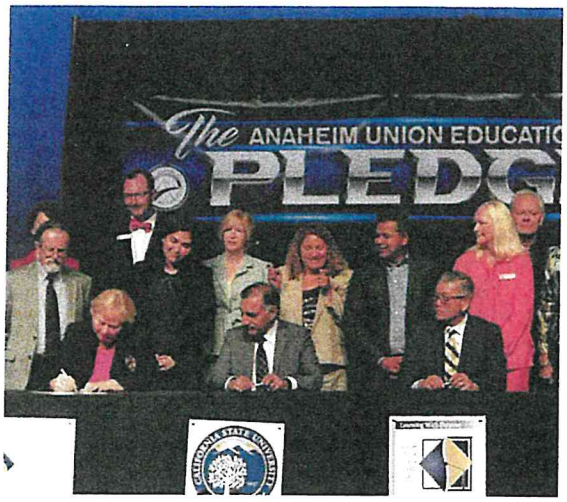



AUHSD
Anaheim Union High School District

# SECOND INTERIM REPORT

## 2018-2019
## March 2019

# UNLIMITED YOU

AUHSD







Learning With Purpose

ANAHEIM UNION HIGH SCHOOL DISTRICT

College and Career Ready

Date: March 5, 2019
To: Board of Trustees and Superintendent Michael Matsuda
From: Jennifer Root Ed.D., Assistant Superintendent, Business
RE: 2018-19 Second Interim Budget

Background Information

Education Code (EC) Sections 3503(g), 42130, and 42131 require the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. This is referred to as the Interim process.

The Second Interim Report for 2018-19 is due to Orange County Department of Education by March 15, 2019.

Current Considerations

For 2018-19, the certification is accompanied by three years of financial reports: the Interim Report for the current year plus projections for two future years (fiscal years 2019-20 and 2020-21).

The reporting schedule is shown below:

| | **Closing Date** | **Filing Date** |
|---|---|---|
| First Interim | Oct. 31, 2018 | Dec. 15, 2018 |
| Second Interim | Jan. 31, 2019 | Mar. 15, 2019 |

School boards are required to adopt one of the three following certifications:

**Positive:** A school district that, based on current projections, **will meet** its financial obligations for the **current fiscal year and two subsequent fiscal years.**

**Qualified:** A school district that, based on current projections, **may not** meet its financial obligations for the **current fiscal year or subsequent two fiscal years.**

**Negative:** A school district that, based on current projections, **will be unable** to meet its financial obligations for the **current fiscal year or subsequent fiscal year.**

Focus on the General Fund

This Interim Report focuses on the General Fund, the main operating fund of the District. Within the General Fund, the focus is on the unrestricted, as opposed to the restricted or categorical portion. The State Report submitted to the county office is included in this document stating with Section IX.

Summary

Based on the realization of certain revenue and expenditure assumptions, the Board would be justified to adopt a **positive certification** that the District will be able to meet its financial obligations for this fiscal year and two subsequent years.

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# Section I
# 2018-19
# Budget Assumptions

## Summary of Second Interim Budget Assumptions

Amount represents per-student level of funding:

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|
| Estimated Funded ADA | $10,936.72 | $11,380.82 | $11,682.53 | $12,028.02 |
| Decrease in Funded ADA | (222) | (472)* | (376) | (183) |
| | | | | |
| Prior Year Base Revenue | | | | |
| % Increase per Student | 7.44% | 4.06% | 2.65% | 2.96% |
| Revenue Increase per Student | $757.36 | $444.10 | $301.71 | $345.49 |

*The decrease in funded ADA was due to a decline of 416 ADA, a decrease of Saturday Academy ADA of 59, and prior year funded adjustment of 3 ADA.

**Second Interim Budget Assumptions Summary – Continued**

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|
| Restricted Program (COLA) | | | | |
| State Programs | 2.71% | 3.46% | 2.86% | 2.92% |
| Special Programs | 2.71% | 3.46% | 2.86% | 2.92% |
| LCFF | 3.70%* | 3.46% | 2.86% | 2.92% |
| Lottery (per ADA) | | | | |
| Unrestricted | $151.00 | $151.00 | $151.00 | $151.00 |
| Prop 98 | $ 53.00 | $ 53.00 | $ 53.00 | $ 53.00 |
| General Fund Contributions | | | | |
| Special Education | As Budgeted | Plus $0.7 million | Plus $0.9 million | Plus $0.8 million |
| Step, Column, and Longevity | | | | |
| Incremental Cost | As Budgeted | $2.9 million | $2.9 million | $2.9 million |
| Health and Welfare Benefits | | | | |
| Incremental Contributions | As Budgeted | $4.0 million | $3.8 million | $3.4 million |
| Change in Teacher Staffing Growth(Decline) | As Budgeted | (12) | (6) | (41.2)** |
| Interest Income | 1.81% | 1.81% | 1.81% | 1.81% |

* Includes statutory COLA of 2.71% plus an additional 0.99% represented by a $570 million appropriated above LCFF targets

** Reduction of 15 for declining enrollment and 26.2 for conclusion of student load MOU

# Section II
# Revenue Considerations

## Local Control Funding Formula (LCFF):

- The Local Control Funding Formula (LCFF) was adopted in the 2013-14 State Budget Act under Assembly Bill (AB) 97. With the implementation of the LCFF Model, the State permanently consolidated the 40 plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over an eight-year period. For 2018-19 LCFF is fully implemented at 100.00%.

- LCFF takes into consideration differentiated funding by grade spans. Targeted average-daily-attendance (ADA) allocations also include additional augmentations for the Grade Span Adjustment program for Career Technical Education (9-12 CTE).

- The funding formula establishes additional grants designated to improve or increase services to students of need.

- Compared to the prior funding model (Base Revenue Limit), the same principles apply in the LCFF Model with funding being tied to generated ADA and funding is based on higher of current or prior year ADA total. The conventional method of projecting ADA consists of adjusting enrollment projections by prior year absenteeism rate. According to apportionment funding law, the higher number between the current and prior year ADA is used for LCFF funding purposes. Funded ADA for 2017-18 was 29,500 and funded ADA is projected at 29,278 for the current budget year.

- For the budget year, LCFF revenues are projected at $323,651,511 million, an increase of $20,141,260 million over the prior year. Components of revenues include the following:

    - ✓ $98,970,286 million in property taxes (based on data provided by the Orange County Assessor's Office)
    - ✓ $40,782,596 million from the Education Protection Account (EPA)

## Other Programs:

- Unrestricted Lottery revenue (non-Proposition 20) is budgeted at $4,595,859 million, a decrease of $158,501 from prior year. Program funding is computed at $151 per unit of annual ADA.

- Restricted Lottery revenue (Proposition 20) is budgeted at $1,613,116 million, a decrease of $204,633 from prior year. Program funding is computed at $53 per unit of annual ADA.

- Interest earnings are budgeted at $1,300,000, assuming the following:

    - ✓ 1.81% interest rate on an average daily cash balance of $75.1 million

# Section III
# Expenditure Considerations

## Personnel Costs Additions/Deletions to Unrestricted General Fund

**Salary Calculations:**

- In 2017-18 fiscal year, the Board of Trustees, APGA, and ALTA reached agreement approved at the June 14, 2018, authorizing a 1% salary increase.

  In 2018-19 fiscal year, the Board of Trustees and ASFCME reached agreement for the 2017-18 fiscal year, approved at the October 11, 2018, Board meeting, authorizing a 1% salary agreement increase, and additional ranges were added to the salary schedule effective January 1, 2018, through June 30, 2021, effecting 71 positions. Effective July 1, 2021, the 71 positions will revert back to their previous range as of December 31, 2017.

  In 2018-19 fiscal year, the Board of Trustees, MMA, and CSEA reached agreement approved at the December 13, 2018, Board meeting authorizing a 1% salary increase, 16 additional CSEA position for three years, January 1, 2019, through December 31, 2021, and a two-week increase in the Registrar/Records work year.

  An agreement with ASTA containing a proposed 1.75% salary increase, paid maternity leave for six weeks, and four release days for special education RSP teachers will be presented to Board of Trustees at the March 5, 2018, Board meeting for consideration.

- Salary projections incorporate added costs for step, column, and longevity as follows:

| Fiscal Year | Total Amount |
|---|---|
| 2018-19 | As Budgeted |
| 2019-20 | $2.9M |
| 2020-21 | $2.9M |

**STRS and PERS Rates Increase:**

| STRS | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|---|---|---|
| Adopted Rate | 10.73% | 12.58% | 14.43% | 16.28% | 18.13% | 19.10% | 18.60% |
| Proposed Rate | | | | | 17.10% | 18.10% | 18.10% |

| PERS | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|---|---|---|
| New Rate | 11.847% | 13.888% | 15.531% | 18.062% | 20.70% | 23.40% | 24.50% |

Increase for STRS for 2019-20 and 2020-21 is $1.7 million and $1.5 million respectively.
Increase for PERS for 2019-20 and 2020-21 is $1.8 million and $1.2 million respectively.

**Contribution for Health and Welfare Benefits**

- In September 2018, the District reached a MOU with the five associations on raising the super blend composite from $15,759 to $16,078 for the 2019 cap.

## Contributions to Statutory Benefits are Budgeted as Follows:

- State Teachers Retirement System (STRS) 16.280%
- Public Employee Retirement System (PERS) 18.062%
- OASDI (Social Security for School Sector) 6.200%
- Medicare 1.450%
- State Unemployment Insurance (SUI) 0.050%
- Workers' Compensation Premium 2.4258%

Note: In addition to salary costs, the added contribution for statutory benefits is equal to 20.2058% for certificated staff and 28.1878% for classified personnel subject to PERS.

**Projected Certificated Personnel Staffing Ratios:**

| Grade Level | Enrollment | Student/Teacher Ratios |
|---|---|---|
| Seventh through Eighth | 9,874 | 31.5:1 |
| Ninth through Twelfth | 20,417 | 32:1 |
| Total | 30,291 | |

## Noteworthy Expenditures in General Fund Unrestricted:

- Restricted Routine Maintenance Account (RRMA) contribution is budgeted at $12.2 million.
- Indirect support charges (charges to other programs and funds of the District):
  - ✓ Categorical Programs $1.1 million

  The District's indirect rate for 2018-19 is 5.75%. This rate is applicable for most categorical programs.
- Liability and property damage insurance in the General Fund is budgeted for $2.1 million.
- Utility, postage, and other operating costs are budgeted at $8.2 million. For the budget year, projections incorporated rate changes and demand charges. Telephone, postage, and internet are budgeted at $1.1 million; natural gas for $310,000; lights and power for $4.9 million; waste disposal for $676,000; and water for $1.2 million.

## Contributions from the General Fund:

- Contributions to restricted programs will increase from $54.9 million to $55.5 million, a difference of $0.6 million.
- Contributions for Special Education are budgeted at $43.2 million.

# Section IV
# Local Control Accountability Plan

## Overview:

- The basis of the funding reform was to provide additional augmentations to base fund amounts specifically designated to increase and improve services for the students with the greatest needs. The Governor's policy goal was to simplify education funding while increasing accountability and transparency.

- Another component of the funding reform included the creation of supplemental and concentration grants that are designated to provide increased and improved services to low-income students, English learner students, and foster youths. The funding is tied to unduplicated pupil counts of respective populations. The Supplemental Grant provides a 20% stipend while the Concentration Grant generates an additional 50% stipend for the served population above 55%. The Supplemental and Concentration Grants are funded on a three-year rolling average of the number of students who are eligible for Free and Reduced Lunch, identified as Foster Youth, and/or English Language Learners. In 2018-19, AUHSD projects having 73.78% unduplicated students.

- Effective in 2014-15, Districts are now required under the new LCFF Model to adopt a Local Control Accountability Plan (LCAP) concurrently with the district's spending plan that complies with the State Priorities (8) as adopted by the State Board of Education. Accordingly, the LCAP will be approved at the June 20th Board Meeting.

- Integral feedback was gathered through survey instruments and a series of District meetings with various stakeholders. Consequently, the District's Strategic Plan was updated to integrate the following three goal areas in accordance with the State Board of Education:

    - ✓ All students will demonstrate college, career, and life readiness and success.

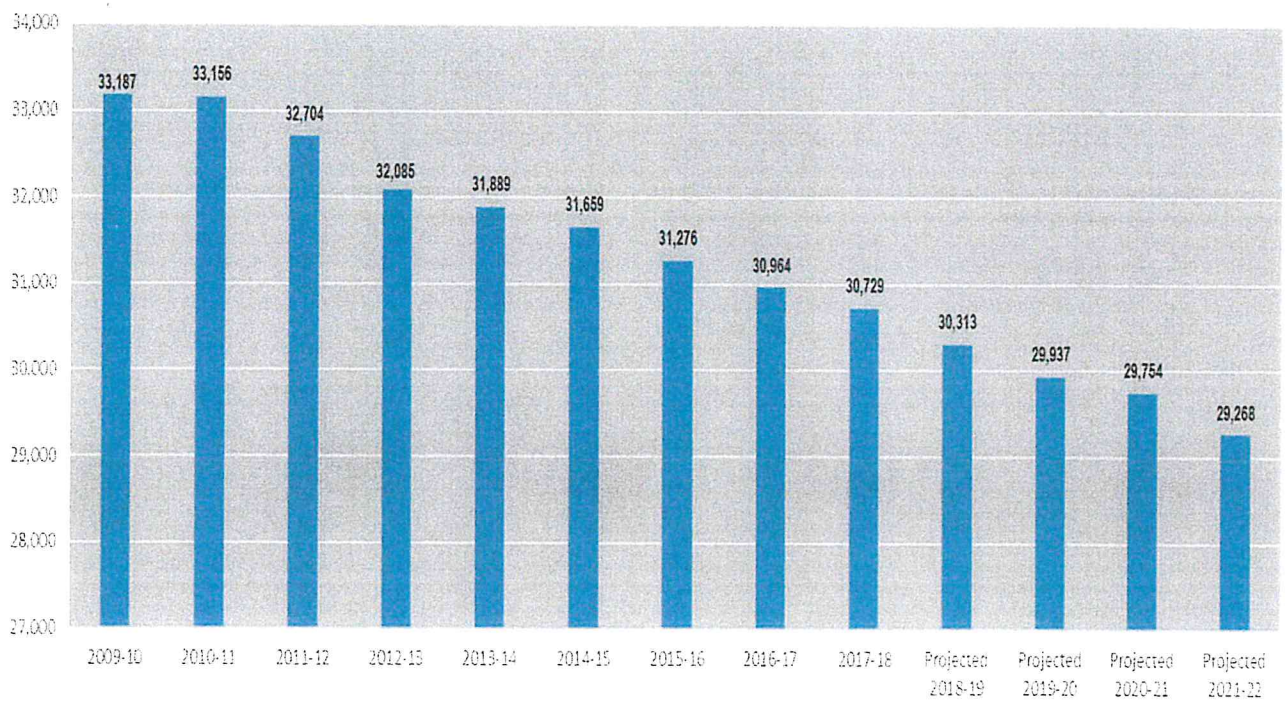
    - ✓ Provide meaningful educational engagement opportunities for all parents and families to advocate for all students.

    - ✓ Provide and nurture a safe, reflective, responsive, and positive school culture.

# Section V
# Financial Analysis

## Student Enrollment Trends:

- The Adopted Budget includes projections based on recent trends in enrollment and enrollment information from our feeder districts. Multi-year projections have been updated accordingly.



- Districts in Southern California started realizing a decline in student population as early as 2001-02. For Anaheim Union High School District, enrollment decline did not materialize until the 2009-10 fiscal year. There is a multitude of reasons for the enrollment decline. Primarily, the enrollment decline is due to charter schools, affordable housing, and lower birth rates.

- It is difficult to gauge when enrollment trends will stabilize. As shown on the chart on the previous page, the District is expected to realize declines in student enrollment minimally through 2021-22. If the anticipated projections were to materialize, the cumulative decline in enrollment from 2011-12 to 2021-22 would reach a loss of 3,436 students.

ANAHEIM UNION HIGH SCHOOL DISTRICT
VARIOUS FUNDS
AS OF JANUARY 31, 2019

**DEFERRED MAINTENANCE FUND (Fund 14)**

| | | |
|---|---|---|
| Cash Balance | $ | 5,229,225 |
| Due From General Fund | | - |
| Revenues | | 41,347 |
| Expenditures | | 1,343 |
| Budgeted Ending Balance | | 1,599,922 |

**GO BOND 2014 SERIES 2015 (Fund 24)**

| | |
|---|---|
| Cash Balance | 2,090,377 |
| Revenues | 86,678 |
| Expenditures | 14,244,774 |
| Budgeted Ending Balance | 93,524 |

**GO BOND 2014 SERIES 2018 (Fund 26)**

| | |
|---|---|
| Cash Balance | 83,385,640 |
| Revenues | 998,849 |
| Expenditures | 26,705 |
| Budgeted Ending Balance | 77,343,556 |

**CAPITAL FACILITIES FUND (Fund 25)**

This fund contains the receipts from developer fees and proceeds from Certificates of Participation.

| | |
|---|---|
| Cash Balance | 8,461,599 |
| Cash with Fiscal Agent | 5,001,911 |
| Developer fees | 1,270,864 |
| Interfund Transfers In | - |
| Expenditures | 1,371,848 |
| Budgeted Ending Balance | 4,784,560 |

**CAPITAL FACILITIES AGENCY RDA (Fund 45)**

| | |
|---|---|
| Cash Balance | 9,848,663 |
| Due From General Fund | 2,050,393 |
| Revenues | 2,166,186 |
| Expenditures | 4,180,148 |
| Budgeted Ending Balance | 5,280,530 |

**COUNTY SCHOOL FACILITIES FUND (Fund 35)**

This fund is being used to account for the state funds awarded for construction at school sites.

| | |
|---|---|
| Cash Balance | 561 |
| Revenues | 356 |
| Expenditures | 0 |
| Budgeted Ending Balance | 981 |

ANAHEIM UNION HIGH SCHOOL DISTRICT
VARIOUS FUNDS
AS OF JANUARY 31, 2019

**SPECIAL RESERVE FUND (Fund 40)**

| | |
|---|---|
| Cash Balance | 24,600 |
| Revenues | 549 |
| Expenditures | - |
| Budgeted Ending Balance | 24,600 |

**SPECIAL RESERVE 2017 COP PROJECT FUND (Fund 41)**

| | |
|---|---|
| Cash Balance | 29,446,961 |
| Cash with Fiscal Agent | (2) |
| Revenues | 2,177,257 |
| Expenditures | 3,232,108 |
| Budgeted Ending Balance | 25,215,130 |

**SELF-INSURANCE FUND**

WORKER'S COMPENSATION FUND (Fund 68)

| | |
|---|---|
| Cash Balance | 427,550 |
| Cash with Fiscal Agent | 400,000 |
| Revenues | 9,775 |
| Expenditures | 122,021 |
| Budgeted Ending Balance | 331,716 |

HEALTH AND WELFARE FUND (Fund 69)

| | |
|---|---|
| Cash Balance | 24,106,458 |
| Due From General Fund | - |
| Cash with Fiscal Agent | 2,800,000 |
| Revenues | 35,119,702 |
| Expenditures | 30,682,668 |
| Budgeted Ending Balance | 16,316,139 |

**CAFETERIA FUND (Fund 13)**
(as of December 31, 2018)

| | |
|---|---|
| Cash Balance | 4,537,963 |
| Revenues | 10,802,974 |
| Expenditures | 11,220,758 |
| Budgeted Ending Balance | $ 8,790,178 |

# Section VI
# District Reserves

**Unrestricted Fund Balance:**

- The beginning fund balance for the budget year is $77.4 million.
- The ending fund balance is projected to be $85.2 million, an increase of $7.8 million.
- Components of the fund balance are as follow:
  - ✓ Necessary reserve (non-spendable) for revolving cash account is $155,000 and $450,000 for warehouse inventory.
  - ✓ The State mandatory 3% Economic Uncertainty Reserve is earmarked at $12.1 million.
  - ✓ The other assigned amount of the District reserves is budgeted at $31.3 million.
  - ✓ The unassigned/unappropriated amount of the District reserves is budgeted at $41.2 million.

**Restricted Fund Balance:**

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and cannot be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit District accounting records to ensure compliance with guidelines from granting agencies.
- The Beginning Fund Balance is reported at $13.2 million.
- The Ending Fund Balance is estimated to be $11.4 million.

**Restricted for Economic Uncertainties:**

- Per Education Code Section 42124(a)(2)(B), districts that propose to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties (REU) must provide the following information:
- Minimum REU level required: $12,081,636
- Amount of assigned ending fund balance: $31,295,379
- Amount of unassigned ending fund balance: $41,244,727

# Section VII
# Multi-Year Projections
# (2019-20, 2020-21, and 2021-22)

## Budget Assumptions for 2019-20:

The projections are contingent using baseline data from 2018-19 plus relevant major changes itemized below:

### Revenue Revisions

- Decline in funded ADA by 472
  (Includes a decrease of Saturday Academy ADA of 59 and prior year funded adjustment of 3 ADA)
- LCFF Gap Funding is budgeted at 100.00%
- Unduplicated pupil percentage 73.78%
- Unduplicated pupil percentage three year rolling average 74.06%
- COLA of 3.46%

### Expenditure Revisions

- Reduction of 12 FTE in certificated staffing, enrollment decline.
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity $2.9 million
  - ✓ Increase in STRS & PERS rates, $1.7 million and $1.8 million respectively
  - ✓ Increase in Health and Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

### Reserve for Economic Uncertainty (REU)

- Minimum REU level required: $12,340,496
- Amount of assigned ending fund balance: $29,759,999
- Amount of unassigned ending fund balance: $42,701,192

## Budget Assumptions for 2020-21:

The projections are contingent using baseline data from 2019-20, plus relevant major changes itemized below:

### Revenue Revisions

- Decline in funded ADA by 376
- LCFF Gap Funding is budgeted at 100.00%
- Unduplicated pupil percentage 73.78%
- Unduplicated pupil percentage three year rolling average 73.78%
- COLA of 2.86%

### Expenditure Revisions

- Reduction of 6 FTE in certificated staffing, enrollment decline.
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity $2.9 million
  - ✓ Increase in STRS & PERS rates, $1.5 million and $1.2 million respectively
  - ✓ Increase in Health & Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

### Reserve for Economic Uncertainty (REU)

- Minimum REU level required: $12,301,564
- Amount of assigned ending fund balance: $26,818,043
- Amount of unassigned ending fund balance: $40,579,925

## Budget Assumptions for 2021-22:

The projections are contingent using baseline data from 2020-21, plus relevant major changes itemized below:

### Revenue Revisions

- Decline in funded ADA by 183
- LCFF Gap Funding is budgeted at 100.00%
- Unduplicated pupil percentage 73.78%
- Unduplicated pupil percentage three year rolling average 73.78%
- COLA of 2.92%

### Expenditure Revisions

- Reduction of 15 FTE in certificated staffing, enrollment decline, and 26.2 FTE due to increase in class load per ASTA 2017-18 agreement ending June 2021.
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity $2.9 million
  - ✓ Decrease in STRS rate of $0.2 million and increase in PERS rate $0.4 million
  - ✓ Increase in Health & Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

### Reserve for Economic Uncertainty (REU)

- Minimum REU level required: $12,246,315
- Amount of assigned ending fund balance: $28,437,019
- Amount of unassigned ending fund balance: $42,311,947

## Projections for the General Fund:

Summarized in the chart below is a recap of projected revenues, expenditures, and fund balance totals for the current year and subsequent three years. These totals incorporate revenues, expenditures, and reserves for the General Fund.

| | Proposed Budget 2018-19 | Projected 2019-20 | Projected 2020-21 | Projected 2021-22 |
|---|---|---|---|---|
| Beginning Fund Balance | $ 90,578,052 | $ 96,669,045 | $ 85,782,000 | $ 80,304,532 |
| Audit Adjustment | - | - | - | - |
| Fund Balance | $ 90,578,052 | $ 96,669,045 | $ 85,782,000 | $ 80,304,532 |
| Annual Revenues (includes other financial sources) | $ 408,808,847 | $ 400,462,833 | $ 404,574,663 | $ 411,506,240 |
| Annual Expenditures (includes other financing) | $ 402,717,854 | $ 411,349,878 | $ 410,052,131 | $ 408,210,491 |
| Change in Fund Balance | $ 6,090,993 | $ (10,887,045) | $ (5,477,468) | $ 3,295,749 |
| Projected Ending Fund Balance | $ 96,669,045 | $ 85,782,000 | $ 80,304,532 | $ 83,600,281 |
| I. Unavailable Reserves: | | | | |
| 1) Nonspendable | | | | |
| a. Revolving Cash | $ 155,000 | $ 155,000 | $ 155,000 | $ 155,000 |
| b. Inventory | $ 450,000 | $ 450,000 | $ 450,000 | $ 450,000 |
| c. Prepaid Expenses | $ - | $ - | $ - | $ - |
| 2) Restricted Balances | $ 11,442,303 | $ 375,313 | $ - | $ - |
| 3) Assigned | $ 31,295,379 | $ 29,759,999 | $ 26,818,043 | $ 28,437,019 |
| II Total Unrestricted Fund Balance | $ 53,326,363 | $ 55,041,688 | $ 52,881,489 | $ 54,558,262 |
| 1) Reserves for Economic Uncertainness (3%) | $ 12,081,636 | $ 12,340,496 | $ 12,301,564 | $ 12,246,315 |
| 2) Available Reserves: | $ 41,244,727 | $ 42,701,192 | $ 40,579,925 | $ 42,311,947 |
| III. Available Reserves (Unrestricted Funds) | 13.24% | 13.38% | 12.90% | 13.37% |

# Section VIII
# Budget Stabilization Plan

## Overview:

The 2016-17 Adopted Budget for Anaheim Union High School District (AUHSD) indicated that the District was engaged in a pattern of deficit spending that would result in a shortfall of $8.6m at the end of the 2019-20 fiscal year. Based on this projection the Orange County Department of Education required that the District create a Budget Stabilization Plan as a part of its Second Interim Report in March 2017.

In the Fall of 2016, Cabinet engaged in a process to ascertain where reductions could be made. At a Principal's Meeting, an interactive process was done where principals and directors identified areas for preservation and areas for potential reduction. Each participant was then asked to designate which areas identified for reduction were most important to meet the goals for AUHSD. Cabinet then invited leadership from each of our associations to participate in this process.

Based upon the feedback from each of the stakeholder groups, the Budget Stabilization Plan was created indicating potential reductions in 2016-17, 2017-18, 2018-19, and 2019-20. This plan was presented to the Board of Trustees at a Board Study Session in February 2017 and adopted as a part of the Second Interim Report in March 2017.

The Budget Stabilization Plan should be viewed as a fluid document that provides a roadmap of needed reductions to allow AUHSD to move towards the implementation of a balanced budget. At each budget update (Adopted Budget, First Interim Report, and Second Interim Report) the Budget Stabilization Plan will continue to be updated to indicate changes and progress towards reductions and presented to the Board of Trustees for review.

# Section IX
# State Forms

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: March 05, 2019 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Jennifer Root, Ed.D. Telephone: (714) 999-3555

Title: Assistant Superintendent, Business E-mail: root_j@auhsd.us

## Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|---|---|---|---|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment? | X | |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, have there been changes since first interim in OPEB liabilities? | X | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | | X |
| | | • If yes, have there been changes since first interim in self-insurance liabilities? | X | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | | X |
| | | • Classified? (Section S8B, Line 1b) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | | X |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | n/a | |
| | | • Classified? (Section S8B, Line 3) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 322,411,877.00 | 323,535,251.00 | 170,746,192.60 | 323,651,511.00 | 116,260.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 20,626,956.00 | 21,804,906.00 | 8,166,384.86 | 22,583,653.00 | 778,747.00 | 3.6% |
| 3) Other State Revenue | | 8300-8599 | 53,735,614.00 | 50,922,660.00 | 21,762,141.24 | 52,141,068.00 | 1,218,408.00 | 2.4% |
| 4) Other Local Revenue | | 8600-8799 | 9,127,667.00 | 9,764,587.00 | 3,123,696.60 | 10,432,615.00 | 668,028.00 | 6.8% |
| 5) TOTAL, REVENUES | | | 405,902,114.00 | 406,027,404.00 | 203,798,415.30 | 408,808,847.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 156,881,180.00 | 154,549,842.00 | 90,181,800.43 | 154,241,802.00 | 308,040.00 | 0.2% |
| 2) Classified Salaries | | 2000-2999 | 56,673,996.00 | 57,427,291.00 | 28,125,511.58 | 58,719,308.00 | (1,292,017.00) | -2.2% |
| 3) Employee Benefits | | 3000-3999 | 114,510,140.00 | 114,975,410.00 | 56,901,626.15 | 115,199,817.00 | (224,407.00) | -0.2% |
| 4) Books and Supplies | | 4000-4999 | 23,530,939.00 | 24,226,538.00 | 7,316,400.71 | 24,827,579.00 | (601,041.00) | -2.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 38,816,973.00 | 36,293,830.00 | 14,386,786.11 | 33,139,951.00 | 3,153,879.00 | 8.7% |
| 6) Capital Outlay | | 6000-6999 | 6,736,781.00 | 7,056,771.00 | 1,420,486.77 | 5,449,824.00 | 1,606,947.00 | 22.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 6,834,141.00 | 9,746,580.00 | 6,103,859.73 | 9,639,573.00 | 107,007.00 | 1.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 403,984,150.00 | 404,276,262.00 | 204,436,471.48 | 401,217,854.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,917,964.00 | 1,751,142.00 | (638,056.18) | 7,590,993.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 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 | | | (1,500,000.00) | (1,500,000.00) | 0.00 | (1,500,000.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 417,964.00 | 251,142.00 | (638,056.18) | 6,090,993.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 85,998,751.00 | 90,578,052.00 | | 90,578,052.00 | 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) | | | 85,998,751.00 | 90,578,052.00 | | 90,578,052.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 85,998,751.00 | 90,578,052.00 | | 90,578,052.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 86,416,715.00 | 90,829,194.00 | | 96,669,045.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 155,000.00 | 155,000.00 | | 155,000.00 | | |
| Stores | | 9712 | 450,000.00 | 450,000.00 | | 450,000.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 2,015,000.00 | 5,832,303.00 | | 11,442,303.00 | | |
| 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 | 37,208,555.00 | 32,222,833.00 | | 31,295,379.00 | | |
| 2017-18 One-time Discretionary Funds | 0000 | 9780 | | | | *750,000.00* | | |
| 18-19 Supplemental/Concentration C/C | 0000 | 9780 | | | | *3,093,127.00* | | |
| 2018-19 One-Time Discretionary Fund | 0000 | 9780 | | | | *5,370,616.00* | | |
| 2016-17 One-Time Discretionary Fund | 0000 | 9780 | | | | *10,000,000.00* | | |
| Additional 3% Reserve | 0000 | 9780 | | | | *12,081,636.00* | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 12,164,625.00 | 12,173,456.00 | | 12,081,636.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 34,423,535.00 | 39,995,602.00 | | 41,244,727.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 188,106,942.00 | 183,781,018.00 | 98,964,193.90 | 183,898,629.00 | 117,611.00 | 0.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 40,836,384.00 | 40,783,947.00 | 25,683,958.00 | 40,782,596.00 | (1,351.00) | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 354,831.00 | 351,632.00 | 175,815.77 | 351,632.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 5.00 | 8.00 | 0.00 | 8.00 | 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 | 59,840,593.00 | 63,591,044.00 | 35,310,146.76 | 63,591,044.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 1,778,035.00 | 1,830,648.00 | 1,607,067.14 | 1,830,648.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 712,472.00 | 706,161.00 | 678,720.55 | 706,161.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 4,223,259.00 | 4,498,114.00 | 2,626,517.72 | 4,498,114.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 21,113,834.00 | 21,727,686.00 | 897,613.36 | 21,727,686.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 5,445,522.00 | 6,264,993.00 | 4,802,157.40 | 6,264,993.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 322,411,877.00 | 323,535,251.00 | 170,746,190.60 | 323,651,511.00 | 116,260.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 322,411,877.00 | 323,535,251.00 | 170,746,192.60 | 323,651,511.00 | 116,260.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 5,267,191.00 | 5,267,191.00 | 0.00 | 5,267,191.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 340,032.00 | 337,750.00 | 0.00 | 337,750.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 18,744.00 | 18,744.00 | New |
| 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 | 9,360,383.00 | 9,484,786.00 | 5,726,749.27 | 9,484,786.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Educator Quality | 4035 | 8290 | 1,478,386.00 | 1,478,386.00 | 647,921.67 | 1,478,386.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | 57,266.00 | 57,266.00 | 32,689.40 | 57,266.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 672,000.00 | 654,027.00 | 370,410.22 | 654,027.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630 | 8290 | 0.00 | 578,829.00 | 289,414.00 | 578,829.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 532,422.00 | 532,422.00 | 520.93 | 532,422.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 2,919,276.00 | 3,414,249.00 | 1,098,679.37 | 4,174,252.00 | 760,003.00 | 22.3% |
| TOTAL, FEDERAL REVENUE | | | 20,626,956.00 | 21,804,906.00 | 8,166,384.86 | 22,583,653.00 | 778,747.00 | 3.6% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 14,350,000.00 | 14,350,000.00 | 7,946,040.61 | 14,350,000.00 | 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 | 925,000.00 | 925,000.00 | 941,562.00 | 941,562.00 | 16,562.00 | 1.8% |
| 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 | 11,499,205.00 | 5,760,944.00 | 4,157,039.00 | 6,842,346.00 | 1,081,402.00 | 18.8% |
| Lottery - Unrestricted and Instructional Materi | | 8560 | 5,905,806.00 | 6,208,975.00 | 1,743,588.05 | 6,208,975.00 | 0.00 | 0.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 776,877.00 | 731,997.00 | 475,797.80 | 731,997.00 | 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 | 3,480,095.00 | 3,996,521.00 | 3,996,520.66 | 3,996,521.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 591,755.00 | 572,779.00 | 1,024.48 | 572,779.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 16,206,876.00 | 18,376,444.00 | 2,500,568.64 | 18,496,888.00 | 120,444.00 | 0.7% |
| TOTAL, OTHER STATE REVENUE | | | 53,735,614.00 | 50,922,660.00 | 21,762,141.24 | 52,141,068.00 | 1,218,408.00 | 2.4% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 50,000.00 | 50,000.00 | 30,778.05 | 55,128.00 | 5,128.00 | 10.3% |
| 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 | 20,000.00 | 20,000.00 | 9,809.45 | 20,000.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 15,000.00 | 15,000.00 | 9,461.11 | 15,000.00 | 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 | 229,600.00 | 254,600.00 | 132,540.95 | 204,600.00 | (50,000.00) | -19.6% |
| Interest | | 8660 | 700,000.00 | 700,000.00 | 720,219.01 | 1,300,000.00 | 600,000.00 | 85.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 1,397.00 | 1,396.94 | 1,397.00 | 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 | 86,102.00 | 112,740.50 | 112,740.00 | 26,638.00 | 30.9% |
| Transportation Fees From Individuals | | 8675 | 900,000.00 | 900,000.00 | 322,982.42 | 900,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 1,971,800.00 | 1,895,096.00 | 33,434.82 | 1,931,194.00 | 36,098.00 | 1.9% |
| 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 | 3,894,784.00 | 4,495,909.00 | 1,613,850.21 | 4,546,073.00 | 50,164.00 | 1.1% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 1,346,483.00 | 1,346,483.00 | 136,483.14 | 1,346,483.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 9,127,667.00 | 9,764,587.00 | 3,123,696.60 | 10,432,615.00 | 668,028.00 | 6.8% |
| TOTAL, REVENUES | | | 405,902,114.00 | 406,027,404.00 | 203,798,415.30 | 408,808,847.00 | 2,781,443.00 | 0.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 133,387,095.00 | 130,179,659.00 | 75,818,661.21 | 129,873,712.00 | 305,947.00 | 0.2% |
| Certificated Pupil Support Salaries | | 1200 | 10,349,698.00 | 10,472,736.00 | 6,349,483.14 | 10,454,618.00 | 18,118.00 | 0.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 11,929,053.00 | 12,680,149.00 | 7,161,548.83 | 12,696,117.00 | (15,968.00) | -0.1% |
| Other Certificated Salaries | | 1900 | 1,215,334.00 | 1,217,298.00 | 852,107.25 | 1,217,355.00 | (57.00) | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 156,881,180.00 | 154,549,842.00 | 90,181,800.43 | 154,241,802.00 | 308,040.00 | 0.2% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 17,453,239.00 | 17,573,953.00 | 8,197,795.18 | 18,074,310.00 | (500,357.00) | -2.8% |
| Classified Support Salaries | | 2200 | 19,432,708.00 | 19,903,844.00 | 10,027,097.75 | 20,194,107.00 | (290,263.00) | -1.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,017,798.00 | 3,107,925.00 | 1,520,265.01 | 3,089,519.00 | 18,406.00 | 0.6% |
| Clerical, Technical and Office Salaries | | 2400 | 16,770,251.00 | 16,841,569.00 | 8,380,353.64 | 17,361,372.00 | (519,803.00) | -3.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 56,673,996.00 | 57,427,291.00 | 28,125,511.58 | 58,719,308.00 | (1,292,017.00) | -2.2% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 38,073,408.00 | 38,470,509.00 | 12,000,141.86 | 38,417,949.00 | 52,560.00 | 0.1% |
| PERS | | 3201-3202 | 10,100,483.00 | 10,094,223.00 | 4,957,082.09 | 10,240,758.00 | (146,535.00) | -1.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 6,781,523.00 | 6,839,278.00 | 3,546,912.41 | 6,942,397.00 | (103,119.00) | -1.5% |
| Health and Welfare Benefits | | 3401-3402 | 48,680,228.00 | 48,680,228.00 | 28,435,126.76 | 48,680,228.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 106,945.00 | 106,320.00 | 41,053.13 | 106,798.00 | (478.00) | -0.4% |
| Workers' Compensation | | 3601-3602 | 5,173,174.00 | 5,139,437.00 | 3,340,725.64 | 5,164,015.00 | (24,578.00) | -0.5% |
| OPEB, Allocated | | 3701-3702 | 2,331,017.00 | 2,382,053.00 | 1,317,222.26 | 2,384,310.00 | (2,257.00) | -0.1% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 3,263,362.00 | 3,263,362.00 | 3,263,362.00 | 3,263,362.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 114,510,140.00 | 114,975,410.00 | 56,901,626.15 | 115,199,817.00 | (224,407.00) | -0.2% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 7,861,230.00 | 8,350,341.00 | 3,941,911.37 | 8,552,523.00 | (202,182.00) | -2.4% |
| Books and Other Reference Materials | | 4200 | 122,958.00 | 191,613.00 | 125,062.78 | 227,780.00 | (36,167.00) | -18.9% |
| Materials and Supplies | | 4300 | 13,534,612.00 | 13,250,014.00 | 2,752,058.84 | 13,148,073.00 | 101,941.00 | 0.8% |
| Noncapitalized Equipment | | 4400 | 2,012,139.00 | 2,434,570.00 | 497,367.72 | 2,899,203.00 | (464,633.00) | -19.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 23,530,939.00 | 24,226,538.00 | 7,316,400.71 | 24,827,579.00 | (601,041.00) | -2.5% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 4,166,793.00 | 4,122,974.00 | 472,251.36 | 4,122,974.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 763,530.00 | 874,221.00 | 508,749.52 | 923,366.00 | (49,145.00) | -5.6% |
| Dues and Memberships | | 5300 | 144,753.00 | 185,509.00 | 133,081.26 | 150,115.00 | 35,394.00 | 19.1% |
| Insurance | | 5400-5450 | 2,113,333.00 | 2,135,346.00 | 1,985,272.31 | 2,135,346.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 7,161,000.00 | 7,221,000.00 | 4,006,266.92 | 7,156,000.00 | 65,000.00 | 0.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,406,768.00 | 4,869,194.00 | 2,783,346.61 | 5,079,933.00 | (210,739.00) | -4.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 5,728.13 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 18,918,554.00 | 15,719,286.00 | 4,323,226.15 | 12,403,353.00 | 3,315,933.00 | 21.1% |
| Communications | | 5900 | 1,142,242.00 | 1,166,300.00 | 168,863.85 | 1,168,864.00 | (2,564.00) | -0.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 38,816,973.00 | 36,293,830.00 | 14,386,786.11 | 33,139,951.00 | 3,153,879.00 | 8.7% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 31,312.80 | 39,792.00 | (39,792.00) | New |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 3,037,581.00 | 3,054,718.00 | 752,978.23 | 1,179,991.00 | 1,874,727.00 | 61.4% |
| 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 | 3,699,200.00 | 4,002,053.00 | 636,195.74 | 4,230,041.00 | (227,988.00) | -5.7% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 6,736,781.00 | 7,056,771.00 | 1,420,486.77 | 5,449,824.00 | 1,606,947.00 | 22.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 1,350,000.00 | 1,350,000.00 | 4,288.67 | 1,225,000.00 | 125,000.00 | 9.3% |
| Payments to County Offices | | 7142 | 4,083,094.00 | 3,606,446.00 | 1,801,662.43 | 3,607,877.00 | (1,431.00) | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 925,000.00 | 925,000.00 | 0.00 | 941,562.00 | (16,562.00) | -1.8% |
| All Other Transfers | | 7281-7283 | 0.00 | 3,389,087.00 | 3,821,861.64 | 3,389,087.00 | 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 | 83,709.00 | 83,709.00 | 83,709.10 | 83,709.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 392,338.00 | 392,338.00 | 392,337.89 | 392,338.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 6,834,141.00 | 9,746,580.00 | 6,103,859.73 | 9,639,573.00 | 107,007.00 | 1.1% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 403,984,150.00 | 404,276,262.00 | 204,436,471.48 | 401,217,854.00 | 3,058,408.00 | 0.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,500,000.00) | (1,500,000.00) | 0.00 | (1,500,000.00) | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 322,411,877.00 | 323,535,251.00 | 170,746,192.60 | 323,651,511.00 | 116,260.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,071,169.00 | 2,644,637.00 | 790,612.91 | 2,701,125.00 | 56,488.00 | 2.1% |
| 3) Other State Revenue | | 8300-8599 | 16,975,708.00 | 11,388,730.00 | 6,717,165.88 | 12,486,694.00 | 1,097,964.00 | 9.6% |
| 4) Other Local Revenue | | 8600-8799 | 5,789,510.00 | 6,229,722.00 | 2,159,409.82 | 6,858,794.00 | 629,072.00 | 10.1% |
| 5) TOTAL, REVENUES | | | 347,248,264.00 | 343,798,340.00 | 180,413,381.21 | 345,698,124.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 126,256,616.00 | 122,835,352.00 | 71,853,513.92 | 122,620,610.00 | 214,742.00 | 0.2% |
| 2) Classified Salaries | | 2000-2999 | 36,447,090.00 | 37,134,859.00 | 18,358,380.34 | 37,960,213.00 | (825,354.00) | -2.2% |
| 3) Employee Benefits | | 3000-3999 | 75,993,743.00 | 75,376,200.00 | 42,714,045.63 | 75,457,239.00 | (81,039.00) | -0.1% |
| 4) Books and Supplies | | 4000-4999 | 16,046,050.00 | 15,675,378.00 | 4,192,217.87 | 15,761,990.00 | (86,612.00) | -0.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 21,978,445.00 | 19,376,773.00 | 9,733,471.67 | 19,658,556.00 | (281,783.00) | -1.5% |
| 6) Capital Outlay | | 6000-6999 | 3,255,200.00 | 3,558,053.00 | 388,785.10 | 3,625,313.00 | (67,260.00) | -1.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 5,484,141.00 | 8,396,580.00 | 6,099,571.06 | 8,414,573.00 | (17,993.00) | -0.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,061,435.00) | (1,112,484.00) | (564,934.11) | (1,135,236.00) | 22,752.00 | -2.0% |
| 9) TOTAL, EXPENDITURES | | | 284,399,850.00 | 281,240,711.00 | 152,775,051.48 | 282,363,258.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 62,848,414.00 | 62,557,629.00 | 27,638,329.73 | 63,334,866.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (53,937,387.00) | (54,938,246.00) | 0.00 | (55,485,632.00) | (547,386.00) | 1.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (53,937,387.00) | (54,938,246.00) | 0.00 | (55,485,632.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 8,911,027.00 | 7,619,383.00 | 27,638,329.73 | 7,849,234.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 75,490,688.00 | 77,377,508.00 | | 77,377,508.00 | 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) | | | 75,490,688.00 | 77,377,508.00 | | 77,377,508.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 75,490,688.00 | 77,377,508.00 | | 77,377,508.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 84,401,715.00 | 84,996,891.00 | | 85,226,742.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 155,000.00 | 155,000.00 | | 155,000.00 | | |
| Stores | | 9712 | 450,000.00 | 450,000.00 | | 450,000.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 37,208,555.00 | 32,222,833.00 | | 31,295,379.00 | | |
| 2017-18 One-time Discretionary Funds | 0000 | 9780 | | | | *750,000.00* | | |
| 18-19 Supplemental/Concentration C/C | 0000 | 9780 | | | | *3,093,127.00* | | |
| 2018-19 One-Time Discretionary Fund | 0000 | 9780 | | | | *5,370,616.00* | | |
| 2016-17 One-Time Discretionary Fund | 0000 | 9780 | | | | *10,000,000.00* | | |
| Additional 3% Reserve | 0000 | 9780 | | | | *12,081,636.00* | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 12,164,625.00 | 12,173,456.00 | | 12,081,636.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 34,423,535.00 | 39,995,602.00 | | 41,244,727.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 188,106,942.00 | 183,781,018.00 | 98,964,193.90 | 183,898,629.00 | 117,611.00 | 0.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 40,836,384.00 | 40,783,947.00 | 25,683,958.00 | 40,782,596.00 | (1,351.00) | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 354,831.00 | 351,632.00 | 175,815.77 | 351,632.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 5.00 | 8.00 | 0.00 | 8.00 | 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 | 59,840,593.00 | 63,591,044.00 | 35,310,146.76 | 63,591,044.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 1,778,035.00 | 1,830,648.00 | 1,607,067.14 | 1,830,648.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 712,472.00 | 706,161.00 | 678,720.55 | 706,161.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 4,223,259.00 | 4,498,114.00 | 2,626,517.72 | 4,498,114.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 21,113,834.00 | 21,727,686.00 | 897,613.36 | 21,727,686.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 5,445,522.00 | 6,264,993.00 | 4,802,157.40 | 6,264,993.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 322,411,877.00 | 323,535,251.00 | 170,746,190.60 | 323,651,511.00 | 116,260.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 322,411,877.00 | 323,535,251.00 | 170,746,192.60 | 323,651,511.00 | 116,260.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Educator Quality | 4035 | 8290 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 2,071,169.00 | 2,644,637.00 | 790,612.91 | 2,701,125.00 | 56,488.00 | 2.1% |
| TOTAL, FEDERAL REVENUE | | | 2,071,169.00 | 2,644,637.00 | 790,612.91 | 2,701,125.00 | 56,488.00 | 2.1% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 925,000.00 | 925,000.00 | 941,562.00 | 941,562.00 | 16,562.00 | 1.8% |
| 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 | 11,499,205.00 | 5,760,944.00 | 4,157,039.00 | 6,842,346.00 | 1,081,402.00 | 18.8% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 4,444,576.00 | 4,595,859.00 | 1,585,864.88 | 4,595,859.00 | 0.00 | 0.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| Quality Education Investment Act | 7400 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 106,927.00 | 106,927.00 | 32,700.00 | 106,927.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 16,975,708.00 | 11,388,730.00 | 6,717,165.88 | 12,486,694.00 | 1,097,964.00 | 9.6% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 20,000.00 | 20,000.00 | 9,809.45 | 20,000.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 15,000.00 | 15,000.00 | 9,461.11 | 15,000.00 | 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 | 229,600.00 | 254,600.00 | 132,540.95 | 204,600.00 | (50,000.00) | -19.6% |
| Interest | | 8660 | 700,000.00 | 700,000.00 | 720,219.01 | 1,300,000.00 | 600,000.00 | 85.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 1,397.00 | 1,396.94 | 1,397.00 | 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 | 86,102.00 | 112,740.50 | 112,740.00 | 26,638.00 | 30.9% |
| Transportation Fees From Individuals | | 8675 | 900,000.00 | 900,000.00 | 322,982.42 | 900,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 871,800.00 | 790,000.00 | 0.00 | 823,813.00 | 33,813.00 | 4.3% |
| 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 | 3,053,110.00 | 3,462,623.00 | 850,259.44 | 3,481,244.00 | 18,621.00 | 0.5% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,789,510.00 | 6,229,722.00 | 2,159,409.82 | 6,858,794.00 | 629,072.00 | 10.1% |
| TOTAL, REVENUES | | | 347,248,264.00 | 343,798,340.00 | 180,413,381.21 | 345,698,124.00 | 1,899,784.00 | 0.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| Certificated Teachers' Salaries | | 1100 | 105,414,839.00 | 101,791,974.00 | 59,575,998.87 | 101,506,751.00 | 285,223.00 | 0.3% |
| Certificated Pupil Support Salaries | | 1200 | 9,380,526.00 | 9,258,395.00 | 5,692,689.54 | 9,331,371.00 | (72,976.00) | -0.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 10,910,379.00 | 11,232,147.00 | 6,267,771.55 | 11,229,652.00 | 2,495.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 550,872.00 | 552,836.00 | 317,053.96 | 552,836.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 126,256,616.00 | 122,835,352.00 | 71,853,513.92 | 122,620,610.00 | 214,742.00 | 0.2% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 3,177,138.00 | 3,118,740.00 | 1,318,008.96 | 3,144,240.00 | (25,500.00) | -0.8% |
| Classified Support Salaries | | 2200 | 15,581,574.00 | 16,094,427.00 | 8,118,301.79 | 16,414,012.00 | (319,585.00) | -2.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 2,611,558.00 | 2,699,269.00 | 1,311,117.41 | 2,679,689.00 | 19,580.00 | 0.7% |
| Clerical, Technical and Office Salaries | | 2400 | 15,076,820.00 | 15,222,423.00 | 7,610,952.18 | 15,722,272.00 | (499,849.00) | -3.3% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 36,447,090.00 | 37,134,859.00 | 18,358,380.34 | 37,960,213.00 | (825,354.00) | -2.2% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 20,245,080.00 | 19,660,696.00 | 9,165,722.46 | 19,606,688.00 | 54,008.00 | 0.3% |
| PERS | | 3201-3202 | 6,485,464.00 | 6,464,518.00 | 3,178,219.39 | 6,553,998.00 | (89,480.00) | -1.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,723,233.00 | 4,745,296.00 | 2,499,227.69 | 4,805,138.00 | (59,842.00) | -1.3% |
| Health and Welfare Benefits | | 3401-3402 | 34,918,560.00 | 34,899,733.00 | 20,605,495.20 | 34,868,084.00 | 31,649.00 | 0.1% |
| Unemployment Insurance | | 3501-3502 | 81,352.00 | 79,985.00 | 27,077.84 | 80,290.00 | (305.00) | -0.4% |
| Workers' Compensation | | 3601-3602 | 3,945,675.00 | 3,880,557.00 | 2,657,718.79 | 3,895,369.00 | (14,812.00) | -0.4% |
| OPEB, Allocated | | 3701-3702 | 2,331,017.00 | 2,382,053.00 | 1,317,222.26 | 2,384,310.00 | (2,257.00) | -0.1% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 3,263,362.00 | 3,263,362.00 | 3,263,362.00 | 3,263,362.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 75,993,743.00 | 75,376,200.00 | 42,714,045.63 | 75,457,239.00 | (81,039.00) | -0.1% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 6,400,000.00 | 6,403,064.00 | 2,036,180.09 | 6,600,705.00 | (197,641.00) | -3.1% |
| Books and Other Reference Materials | | 4200 | 52,180.00 | 70,155.00 | 44,903.89 | 80,203.00 | (10,048.00) | -14.3% |
| Materials and Supplies | | 4300 | 8,214,160.00 | 7,717,322.00 | 1,817,069.31 | 7,533,417.00 | 183,905.00 | 2.4% |
| Noncapitalized Equipment | | 4400 | 1,379,710.00 | 1,484,837.00 | 294,064.58 | 1,547,665.00 | (62,828.00) | -4.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 16,046,050.00 | 15,675,378.00 | 4,192,217.87 | 15,761,990.00 | (86,612.00) | -0.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 438,746.00 | 491,483.00 | 295,379.76 | 513,390.00 | (21,907.00) | -4.5% |
| Dues and Memberships | | 5300 | 56,413.00 | 91,498.00 | 83,651.26 | 92,173.00 | (675.00) | -0.7% |
| Insurance | | 5400-5450 | 2,113,333.00 | 2,135,346.00 | 1,985,272.31 | 2,135,346.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 7,161,000.00 | 7,221,000.00 | 4,006,266.92 | 7,156,000.00 | 65,000.00 | 0.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,024,368.00 | 1,244,142.00 | 944,878.79 | 1,449,706.00 | (205,564.00) | -16.5% |
| Transfers of Direct Costs | | 5710 | (293,938.00) | (324,921.00) | (120,589.53) | (279,255.00) | (45,666.00) | 14.1% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 10,362,384.00 | 7,392,010.00 | 2,381,981.77 | 7,462,861.00 | (70,851.00) | -1.0% |
| Communications | | 5900 | 1,116,139.00 | 1,126,215.00 | 156,630.39 | 1,128,335.00 | (2,120.00) | -0.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 21,978,445.00 | 19,376,773.00 | 9,733,471.67 | 19,658,556.00 | (281,783.00) | -1.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 31,312.80 | 39,792.00 | (39,792.00) | New |
| 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 | 3,255,200.00 | 3,558,053.00 | 357,472.30 | 3,585,521.00 | (27,468.00) | -0.8% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 3,255,200.00 | 3,558,053.00 | 388,785.10 | 3,625,313.00 | (67,260.00) | -1.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 4,083,094.00 | 3,606,446.00 | 1,801,662.43 | 3,607,877.00 | (1,431.00) | 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 | 925,000.00 | 925,000.00 | 0.00 | 941,562.00 | (16,562.00) | -1.8% |
| All Other Transfers | | 7281-7283 | 0.00 | 3,389,087.00 | 3,821,861.64 | 3,389,087.00 | 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 | 83,709.00 | 83,709.00 | 83,709.10 | 83,709.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 392,338.00 | 392,338.00 | 392,337.89 | 392,338.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 5,484,141.00 | 8,396,580.00 | 6,099,571.06 | 8,414,573.00 | (17,993.00) | -0.2% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,061,435.00) | (1,112,484.00) | (564,934.11) | (1,135,236.00) | 22,752.00 | -2.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,061,435.00) | (1,112,484.00) | (564,934.11) | (1,135,236.00) | 22,752.00 | -2.0% |
| TOTAL, EXPENDITURES | | | 284,399,850.00 | 281,240,711.00 | 152,775,051.48 | 282,363,258.00 | (1,122,547.00) | -0.4% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (53,937,387.00) | (54,938,246.00) | 0.00 | (55,485,632.00) | (547,386.00) | 1.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (53,937,387.00) | (54,938,246.00) | 0.00 | (55,485,632.00) | (547,386.00) | 1.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (53,937,387.00) | (54,938,246.00) | 0.00 | (55,485,632.00) | (547,386.00) | 1.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 18,555,787.00 | 19,160,269.00 | 7,375,771.95 | 19,882,528.00 | 722,259.00 | 3.8% |
| 3) Other State Revenue | | 8300-8599 | 36,759,906.00 | 39,533,930.00 | 15,044,975.36 | 39,654,374.00 | 120,444.00 | 0.3% |
| 4) Other Local Revenue | | 8600-8799 | 3,338,157.00 | 3,534,865.00 | 964,286.78 | 3,573,821.00 | 38,956.00 | 1.1% |
| 5) TOTAL, REVENUES | | | 58,653,850.00 | 62,229,064.00 | 23,385,034.09 | 63,110,723.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 30,624,564.00 | 31,714,490.00 | 18,328,286.51 | 31,621,192.00 | 93,298.00 | 0.3% |
| 2) Classified Salaries | | 2000-2999 | 20,226,906.00 | 20,292,432.00 | 9,767,131.24 | 20,759,095.00 | (466,663.00) | -2.3% |
| 3) Employee Benefits | | 3000-3999 | 38,516,397.00 | 39,599,210.00 | 14,187,580.52 | 39,742,578.00 | (143,368.00) | -0.4% |
| 4) Books and Supplies | | 4000-4999 | 7,484,889.00 | 8,551,160.00 | 3,124,182.84 | 9,065,589.00 | (514,429.00) | -6.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 16,838,528.00 | 16,917,057.00 | 4,653,314.44 | 13,481,395.00 | 3,435,662.00 | 20.3% |
| 6) Capital Outlay | | 6000-6999 | 3,481,581.00 | 3,498,718.00 | 1,031,701.67 | 1,824,511.00 | 1,674,207.00 | 47.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 1,350,000.00 | 1,350,000.00 | 4,288.67 | 1,225,000.00 | 125,000.00 | 9.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1,061,435.00 | 1,112,484.00 | 564,934.11 | 1,135,236.00 | (22,752.00) | -2.0% |
| 9) TOTAL, EXPENDITURES | | | 119,584,300.00 | 123,035,551.00 | 51,661,420.00 | 118,854,596.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (60,930,450.00) | (60,806,487.00) | (28,276,385.91) | (55,743,873.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 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 | 53,937,387.00 | 54,938,246.00 | 0.00 | 55,485,632.00 | 547,386.00 | 1.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 52,437,387.00 | 53,438,246.00 | 0.00 | 53,985,632.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (8,493,063.00) | (7,368,241.00) | (28,276,385.91) | (1,758,241.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,508,063.00 | 13,200,544.00 | | 13,200,544.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,508,063.00 | 13,200,544.00 | | 13,200,544.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,508,063.00 | 13,200,544.00 | | 13,200,544.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,015,000.00 | 5,832,303.00 | | 11,442,303.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 2,015,000.00 | 5,832,303.00 | | 11,442,303.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 5,267,191.00 | 5,267,191.00 | 0.00 | 5,267,191.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 340,032.00 | 337,750.00 | 0.00 | 337,750.00 | 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 | 18,744.00 | 18,744.00 | New |
| 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 | 9,360,383.00 | 9,484,786.00 | 5,726,749.27 | 9,484,786.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Educator Quality | 4035 | 8290 | 1,478,386.00 | 1,478,386.00 | 647,921.67 | 1,478,386.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | 57,266.00 | 57,266.00 | 32,689.40 | 57,266.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 672,000.00 | 654,027.00 | 370,410.22 | 654,027.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630 | 8290 | 0.00 | 578,829.00 | 289,414.00 | 578,829.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 532,422.00 | 532,422.00 | 520.93 | 532,422.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 848,107.00 | 769,612.00 | 308,066.46 | 1,473,127.00 | 703,515.00 | 91.4% |
| TOTAL, FEDERAL REVENUE | | | 18,555,787.00 | 19,160,269.00 | 7,375,771.95 | 19,882,528.00 | 722,259.00 | 3.8% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 14,350,000.00 | 14,350,000.00 | 7,946,040.61 | 14,350,000.00 | 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 | 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 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materi | | 8560 | 1,461,230.00 | 1,613,116.00 | 157,723.17 | 1,613,116.00 | 0.00 | 0.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 776,877.00 | 731,997.00 | 475,797.80 | 731,997.00 | 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 | 3,480,095.00 | 3,996,521.00 | 3,996,520.66 | 3,996,521.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 591,755.00 | 572,779.00 | 1,024.48 | 572,779.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 16,099,949.00 | 18,269,517.00 | 2,467,868.64 | 18,389,961.00 | 120,444.00 | 0.7% |
| TOTAL, OTHER STATE REVENUE | | | 36,759,906.00 | 39,533,930.00 | 15,044,975.36 | 39,654,374.00 | 120,444.00 | 0.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 50,000.00 | 50,000.00 | 30,778.05 | 55,128.00 | 5,128.00 | 10.3% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 1,100,000.00 | 1,105,096.00 | 33,434.82 | 1,107,381.00 | 2,285.00 | 0.2% |
| 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 | 841,674.00 | 1,033,286.00 | 763,590.77 | 1,064,829.00 | 31,543.00 | 3.1% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 1,346,483.00 | 1,346,483.00 | 136,483.14 | 1,346,483.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,338,157.00 | 3,534,865.00 | 964,286.78 | 3,573,821.00 | 38,956.00 | 1.1% |
| TOTAL, REVENUES | | | 58,653,850.00 | 62,229,064.00 | 23,385,034.09 | 63,110,723.00 | 881,659.00 | 1.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 27,972,256.00 | 28,387,685.00 | 16,242,662.34 | 28,366,961.00 | 20,724.00 | 0.1% |
| Certificated Pupil Support Salaries | | 1200 | 969,172.00 | 1,214,341.00 | 656,793.60 | 1,123,247.00 | 91,094.00 | 7.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,018,674.00 | 1,448,002.00 | 893,777.28 | 1,466,465.00 | (18,463.00) | -1.3% |
| Other Certificated Salaries | | 1900 | 664,462.00 | 664,462.00 | 535,053.29 | 664,519.00 | (57.00) | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 30,624,564.00 | 31,714,490.00 | 18,328,286.51 | 31,621,192.00 | 93,298.00 | 0.3% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 14,276,101.00 | 14,455,213.00 | 6,879,786.22 | 14,930,070.00 | (474,857.00) | -3.3% |
| Classified Support Salaries | | 2200 | 3,851,134.00 | 3,809,417.00 | 1,908,795.96 | 3,780,095.00 | 29,322.00 | 0.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 406,240.00 | 408,656.00 | 209,147.60 | 409,830.00 | (1,174.00) | -0.3% |
| Clerical, Technical and Office Salaries | | 2400 | 1,693,431.00 | 1,619,146.00 | 769,401.46 | 1,639,100.00 | (19,954.00) | -1.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 20,226,906.00 | 20,292,432.00 | 9,767,131.24 | 20,759,095.00 | (466,663.00) | -2.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 17,828,328.00 | 18,809,813.00 | 2,834,419.40 | 18,811,261.00 | (1,448.00) | 0.0% |
| PERS | | 3201-3202 | 3,615,019.00 | 3,629,705.00 | 1,778,862.70 | 3,686,760.00 | (57,055.00) | -1.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,058,290.00 | 2,093,982.00 | 1,047,684.72 | 2,137,259.00 | (43,277.00) | -2.1% |
| Health and Welfare Benefits | | 3401-3402 | 13,761,668.00 | 13,780,495.00 | 7,829,631.56 | 13,812,144.00 | (31,649.00) | -0.2% |
| Unemployment Insurance | | 3501-3502 | 25,593.00 | 26,335.00 | 13,975.29 | 26,508.00 | (173.00) | -0.7% |
| Workers' Compensation | | 3601-3602 | 1,227,499.00 | 1,258,880.00 | 683,006.85 | 1,268,646.00 | (9,766.00) | -0.8% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 38,516,397.00 | 39,599,210.00 | 14,187,580.52 | 39,742,578.00 | (143,368.00) | -0.4% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,461,230.00 | 1,947,277.00 | 1,905,731.28 | 1,951,818.00 | (4,541.00) | -0.2% |
| Books and Other Reference Materials | | 4200 | 70,778.00 | 121,458.00 | 80,158.89 | 147,577.00 | (26,119.00) | -21.5% |
| Materials and Supplies | | 4300 | 5,320,452.00 | 5,532,692.00 | 934,989.53 | 5,614,656.00 | (81,964.00) | -1.5% |
| Noncapitalized Equipment | | 4400 | 632,429.00 | 949,733.00 | 203,303.14 | 1,351,538.00 | (401,805.00) | -42.3% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 7,484,889.00 | 8,551,160.00 | 3,124,182.84 | 9,065,589.00 | (514,429.00) | -6.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 4,166,793.00 | 4,122,974.00 | 472,251.36 | 4,122,974.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 324,784.00 | 382,738.00 | 213,369.76 | 409,976.00 | (27,238.00) | -7.1% |
| Dues and Memberships | | 5300 | 88,340.00 | 94,011.00 | 49,430.00 | 57,942.00 | 36,069.00 | 38.4% |
| 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 | 3,382,400.00 | 3,625,052.00 | 1,838,467.82 | 3,630,227.00 | (5,175.00) | -0.1% |
| Transfers of Direct Costs | | 5710 | 293,938.00 | 324,921.00 | 126,317.66 | 279,255.00 | 45,666.00 | 14.1% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,556,170.00 | 8,327,276.00 | 1,941,244.38 | 4,940,492.00 | 3,386,784.00 | 40.7% |
| Communications | | 5900 | 26,103.00 | 40,085.00 | 12,233.46 | 40,529.00 | (444.00) | -1.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 16,838,528.00 | 16,917,057.00 | 4,653,314.44 | 13,481,395.00 | 3,435,662.00 | 20.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 3,037,581.00 | 3,054,718.00 | 752,978.23 | 1,179,991.00 | 1,874,727.00 | 61.4% |
| 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 | 444,000.00 | 444,000.00 | 278,723.44 | 644,520.00 | (200,520.00) | -45.2% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 3,481,581.00 | 3,498,718.00 | 1,031,701.67 | 1,824,511.00 | 1,674,207.00 | 47.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 1,350,000.00 | 1,350,000.00 | 4,288.67 | 1,225,000.00 | 125,000.00 | 9.3% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,350,000.00 | 1,350,000.00 | 4,288.67 | 1,225,000.00 | 125,000.00 | 9.3% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 1,061,435.00 | 1,112,484.00 | 564,934.11 | 1,135,236.00 | (22,752.00) | -2.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,061,435.00 | 1,112,484.00 | 564,934.11 | 1,135,236.00 | (22,752.00) | -2.0% |
| TOTAL, EXPENDITURES | | | 119,584,300.00 | 123,035,551.00 | 51,661,420.00 | 118,854,596.00 | 4,180,955.00 | 3.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 53,937,387.00 | 54,938,246.00 | 0.00 | 55,485,632.00 | 547,386.00 | 1.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 53,937,387.00 | 54,938,246.00 | 0.00 | 55,485,632.00 | 547,386.00 | 1.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 52,437,387.00 | 53,438,246.00 | 0.00 | 53,985,632.00 | (547,386.00) | 1.0% |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|---|---|---|---|---|---|
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 29,269.36 | 29,279.28 | 28,800.81 | 29,278.30 | (0.98) | 0% |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **3. Total Basic Aid Open Enrollment Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 29,269.36 | 29,279.28 | 28,800.81 | 29,278.30 | (0.98) | 0% |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 335.06 | 300.16 | 300.16 | 300.16 | 0.00 | 0% |
| b. Special Education-Special Day Class | 27.81 | 17.74 | 17.74 | 17.74 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 362.87 | 317.90 | 317.90 | 317.90 | 0.00 | 0% |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 29,632.23 | 29,597.18 | 29,118.71 | 29,596.20 | (0.98) | 0% |
| **7. Adults in Correctional Facilities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| | Object | Beginning Balances (Ref Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | a | | | | | | | | | |
| A. BEGINNING CASH | | | 97,614,280.40 | 92,169,795.00 | 74,659,795.93 | 75,540,497.37 | 63,455,855.36 | 60,070,331.99 | 97,232,487.83 | 87,471,324.61 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 8,996,744.90 | 8,996,744.90 | 29,036,119.82 | 16,194,140.82 | 16,194,140.82 | 29,036,119.82 | 16,194,140.82 | 16,540,291.62 |
| Property Taxes | 8020-8079 | | 2,209,662.31 | 53,239.06 | 1,234,396.40 | 390,032.58 | 11,568,080.70 | 22,515,442.13 | 8,127,185.52 | 223,374.14 |
| Miscellaneous Funds | 8080-8099 | | 55,549.00 | (55,547.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | | 217,200.16 | 83,468.21 | 239,200.81 | 2,016,951.41 | 832,006.27 | 416,994.09 | 4,360,563.91 | 116,960.60 |
| Other State Revenue | 8300-8599 | | 5,592,767.73 | 832,690.01 | 3,061,479.37 | 699,877.91 | 1,414,100.42 | 3,510,719.42 | 6,650,506.38 | 1,490,388.93 |
| Other Local Revenue | 8600-8799 | | 442,152.58 | 472,827.22 | 527,286.22 | 614,311.58 | 262,330.01 | 312,774.99 | 492,014.00 | 587,266.88 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 17,514,076.68 | 10,383,422.40 | 34,098,482.62 | 19,915,314.30 | 30,270,658.22 | 55,792,050.45 | 35,824,410.63 | 18,958,282.17 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 1,573,765.00 | 14,264,890.37 | 14,633,375.69 | 14,867,384.88 | 15,182,325.22 | 384,717.27 | 29,275,342.00 | 14,607,259.28 |
| Classified Salaries | 2000-2999 | | (4,403.09) | 2,720,667.51 | 4,013,632.90 | 5,150,041.84 | 5,092,157.20 | 5,471,847.57 | 5,681,567.65 | 5,534,954.83 |
| Employee Benefits | 3000-3999 | | 8,449,681.71 | 5,853,828.45 | 8,254,615.71 | 8,554,945.09 | 8,533,126.27 | 8,426,067.35 | 8,829,361.57 | 10,988,028.60 |
| Books and Supplies | 4000-4999 | | 47,921.14 | 1,689,297.77 | 1,695,884.46 | 1,085,926.37 | 1,578,437.96 | 547,940.29 | 670,992.72 | 945,557.45 |
| Services | 5000-5999 | | 902,291.26 | 3,353,336.40 | 3,694,925.61 | 815,646.30 | 1,960,136.26 | 1,729,547.53 | 1,930,902.75 | 1,321,396.42 |
| Capital Outlay | 6000-6599 | | 50,602.28 | 37,526.99 | 213,779.73 | (146,488.90) | 242,344.73 | 667,902.85 | 356,819.09 | 68,686.89 |
| Other Outgo | 7000-7499 | | 146,329.21 | 165,533.32 | 384,994.65 | 1,571,913.86 | 1,328,237.91 | 934,936.92 | 1,571,913.86 | 1,329,514.64 |
| Interfund Transfers Out | 7600-7629 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 11,166,187.51 | 28,085,080.81 | 32,891,208.75 | 31,899,369.44 | 33,916,765.55 | 18,162,959.78 | 48,316,899.64 | 34,795,398.11 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | 1,566,244.57 | 0.00 | (73,444.00) | 73,444.00 | 0.00 | 0.00 | (54,293.22) | 0.00 |
| Accounts Receivable | 9200-9299 | | (508,436.43) | 702,261.12 | 102,741.61 | 1,429,805.12 | 425,716.35 | (391,006.71) | (301,826.20) | 227,449.65 |
| Due From Other Funds | 9310 | | 916,790.40 | (6,777.69) | (7,975.34) | 23,724.96 | (6,615.25) | (6,479.84) | (11,845.58) | (6,685.53) |
| Stores | 9320 | | 16,346.37 | 27,030.55 | (38,454.98) | (44,072.59) | (53,624.70) | (92,829.96) | 44,423.17 | (2,690.16) |
| Prepaid Expenditures | 9330 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Current Assets | 9340 | | (449,005.86) | (231,997.10) | (443,696.57) | (5,539.39) | (8,443.26) | (5,145.29) | (3,503.73) | (2,670.74) |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 1,541,939.05 | 490,516.88 | (460,829.28) | 1,477,362.10 | 357,033.14 | (495,461.80) | (327,045.56) | 215,403.22 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 8,278,062.46 | 298,857.54 | (134,256.85) | 76,630.65 | 96,449.18 | (44,897.81) | (991,607.23) | (1,826,151.30) |
| Due To Other Funds | 9610 | | 0.00 | | | 1,501,318.32 | | | (2,050,393.28) | |
| Current Loans | 9640 | | 0.00 | | | | | | | |
| Unearned Revenues | 9650 | | 5,056,251.16 | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 13,334,313.62 | 298,857.54 | (134,256.85) | 1,577,948.97 | 96,449.18 | (44,897.81) | (3,042,000.51) | (1,826,151.30) |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | (16,370.84) | 16,370.84 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (11,792,374.57) | 191,659.34 | (326,572.43) | (100,586.87) | 260,583.96 | (466,934.83) | 2,731,325.79 | 2,041,554.52 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (5,444,485.40) | (17,509,999.07) | 880,701.44 | (12,084,642.01) | (3,385,523.37) | 37,162,155.84 | (9,761,163.22) | (13,795,561.42) |
| F. ENDING CASH (A + E) | | | 92,169,795.00 | 74,659,795.93 | 75,540,497.37 | 63,455,855.36 | 60,070,331.99 | 97,232,487.83 | 87,471,324.61 | 73,675,763.19 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | a | | | | | | | | |
| A. BEGINNING CASH | | 73,675,763.19 | 77,513,166.41 | 81,564,340.89 | 71,208,901.76 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 27,845,178.62 | 16,540,291.62 | 16,540,291.62 | 20,334,041.10 | 2,232,978.52 | | 224,681,225.00 | 224,681,225.00 |
| Property Taxes | 8020-8079 | 4,328,409.93 | 18,246,747.34 | 1,637,075.78 | 26,973,804.51 | 1,462,835.60 | | 98,970,286.00 | 98,970,286.00 |
| Miscellaneous Funds | 8080-8099 | 0.00 | 0.00 | 0.00 | 0.00 | (2.00) | | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | 2,674,264.11 | 66,150.75 | 247,769.14 | 5,918,864.83 | 5,393,258.71 | | 22,583,653.00 | 22,583,653.00 |
| Other State Revenue | 8300-8599 | 2,947,401.37 | 1,292,870.38 | 2,186,052.38 | 19,477,207.52 | 2,985,006.18 | | 52,141,068.00 | 52,141,068.00 |
| Other Local Revenue | 8600-8799 | 374,462.87 | 803,369.61 | 225,592.50 | 997,636.04 | 4,320,590.50 | 0.00 | 10,432,615.00 | 10,432,615.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 38,169,716.90 | 36,949,429.70 | 20,836,781.42 | 73,701,554.00 | 16,394,667.51 | 0.00 | 408,808,847.00 | 408,808,847.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 14,554,283.55 | 14,737,589.99 | 15,119,803.96 | 5,625,410.70 | | (584,345.91) | 154,241,802.00 | 154,241,802.00 |
| Classified Salaries | 2000-2999 | 5,691,796.81 | 4,723,240.39 | 5,233,081.60 | 9,410,722.79 | | | 58,719,308.00 | 58,719,308.00 |
| Employee Benefits | 3000-3999 | 8,630,427.93 | 8,426,029.71 | 8,593,098.10 | 22,320,413.33 | | (659,806.82) | 115,199,817.00 | 115,199,817.00 |
| Books and Supplies | 4000-4999 | 566,533.00 | 533,286.68 | 1,540,218.87 | 2,072,362.76 | | 11,853,219.53 | 24,827,579.00 | 24,827,579.00 |
| Services | 5000-5999 | 3,147,151.46 | 1,868,829.24 | 2,177,728.84 | 4,429,944.69 | | 5,808,114.24 | 33,139,951.00 | 33,139,951.00 |
| Capital Outlay | 6000-6599 | 5,777.11 | 6,465.00 | 14,749.10 | 2,153,345.51 | | 1,778,313.62 | 5,449,824.00 | 5,449,824.00 |
| Other Outgo | 7000-7499 | 851,893.39 | 897,609.06 | (1,161,119.34) | 850,264.52 | 767,551.00 | | 9,639,573.00 | 9,639,573.00 |
| Interfund Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | 1,500,000.00 | | | 1,500,000.00 | 1,500,000.00 |
| All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 33,447,863.25 | 31,193,050.07 | 31,517,561.13 | 48,362,464.30 | 767,551.00 | 18,195,494.66 | 402,717,854.00 | 402,717,854.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | (4,132.16) | 4,132.16 | 0.00 | 0.00 | | | 1,511,951.35 | |
| Accounts Receivable | 9200-9299 | 2,112,927.64 | (1,312,338.80) | (398,712.93) | 0.00 | | | 2,088,580.42 | |
| Due From Other Funds | 9310 | 6,685.59 | (6,599.13) | (6,599.13) | 0.00 | | | 887,623.46 | |
| Stores | 9320 | 12,615.94 | 48,318.78 | 73,311.70 | 0.00 | | | (9,625.88) | |
| Prepaid Expenditures | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | |
| Other Current Assets | 9340 | (5,257.88) | (193.29) | 1,770.31 | 1,076,028.00 | | | (77,654.80) | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 2,122,839.13 | (1,266,680.28) | (330,230.05) | 1,076,028.00 | 0.00 | 0.00 | 4,400,874.55 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | 1,084,773.15 | 440,464.75 | 684,451.47 | | | | 7,962,776.01 | |
| Due To Other Funds | 9610 | 1,922,516.41 | (1,939.88) | (1,340,022.10) | (1,500,000.00) | | | (1,468,520.53) | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 5,056,251.16 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 3,007,289.56 | 438,524.87 | (655,570.63) | (1,500,000.00) | 0.00 | 0.00 | 11,550,506.64 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | (884,450.43) | (1,705,205.15) | 325,340.58 | 2,576,028.00 | 0.00 | 0.00 | (7,149,632.09) | |
| E. NET INCREASE/DECREASE (B - C + D) | | 3,837,403.22 | 4,051,174.48 | (10,355,439.13) | 27,915,117.70 | 15,627,116.51 | (18,195,494.66) | (1,058,639.09) | 6,090,993.00 |
| F. ENDING CASH (A + E) | | 77,513,166.41 | 81,564,340.89 | 71,208,901.76 | 99,124,019.46 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 96,555,641.31 | |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 323,651,511.00 | 2.40% | 331,421,652.00 | 1.33% | 335,815,270.00 |
| 2. Federal Revenues | 8100-8299 | 22,583,653.00 | -8.71% | 20,616,584.00 | 0.12% | 20,641,584.00 |
| 3. Other State Revenues | 8300-8599 | 52,141,068.00 | -22.65% | 40,330,926.00 | -0.25% | 40,230,092.00 |
| 4. Other Local Revenues | 8600-8799 | 10,432,615.00 | -22.42% | 8,093,671.00 | -2.54% | 7,887,717.00 |
| 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 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 408,808,847.00 | -2.04% | 400,462,833.00 | 1.03% | 404,574,663.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 154,241,802.00 | | 155,869,783.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 1,627,981.00 | | 1,851,020.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 154,241,802.00 | 1.06% | 155,869,783.00 | 1.19% | 157,720,803.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 58,719,308.00 | | 59,196,587.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 477,279.00 | | 838,147.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 58,719,308.00 | 0.81% | 59,196,587.00 | 1.42% | 60,034,734.00 |
| 3. Employee Benefits | 3000-3999 | 115,199,817.00 | 7.48% | 123,818,811.00 | 5.04% | 130,062,431.00 |
| 4. Books and Supplies | 4000-4999 | 24,827,579.00 | -3.21% | 24,029,691.00 | -16.80% | 19,992,449.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 33,139,951.00 | -1.75% | 32,558,648.00 | -19.67% | 26,155,773.00 |
| 6. Capital Outlay | 6000-6999 | 5,449,824.00 | -73.54% | 1,441,769.00 | 0.00% | 1,441,752.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 9,639,573.00 | 34.18% | 12,934,589.00 | 1.62% | 13,144,189.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,500,000.00 | 0.00% | 1,500,000.00 | 0.00% | 1,500,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 402,717,854.00 | 2.14% | 411,349,878.00 | -0.32% | 410,052,131.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 6,090,993.00 | | (10,887,045.00) | | (5,477,468.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 90,578,052.00 | | 96,669,045.00 | | 85,782,000.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 96,669,045.00 | | 85,782,000.00 | | 80,304,532.00 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 605,000.00 | | 605,000.00 | | 605,000.00 |
| b. Restricted | 9740 | 11,442,303.00 | | 375,313.00 | | 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 | 31,295,379.00 | | 29,759,999.00 | | 26,818,043.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 12,081,636.00 | | 12,340,496.00 | | 12,301,564.00 |
| 2. Unassigned/Unappropriated | 9790 | 41,244,727.00 | | 42,701,192.00 | | 40,579,925.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 96,669,045.00 | | 85,782,000.00 | | 80,304,532.00 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 12,081,636.00 | | 12,340,496.00 | | 12,301,564.00 |
| c. Unassigned/Unappropriated | 9790 | 41,244,727.00 | | 42,701,192.00 | | 40,579,925.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 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) | | 53,326,363.00 | | 55,041,688.00 | | 52,881,489.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 13.24% | | 13.38% | | 12.90% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 28,800.81 | | 28,425.79 | | 28,242.79 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 402,717,854.00 | | 411,349,878.00 | | 410,052,131.00 |
| 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) | | 402,717,854.00 | | 411,349,878.00 | | 410,052,131.00 |
| 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) | | 12,081,535.62 | | 12,340,496.34 | | 12,301,563.93 |
| 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) | | 12,081,535.62 | | 12,340,496.34 | | 12,301,563.93 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 323,651,511.00 | 2.40% | 331,421,652.00 | 1.33% | 335,815,270.00 |
| 2. Federal Revenues | 8100-8299 | 2,701,125.00 | 0.00% | 2,701,125.00 | 0.00% | 2,701,125.00 |
| 3. Other State Revenues | 8300-8599 | 12,486,694.00 | -43.78% | 7,019,611.00 | -1.14% | 6,939,591.00 |
| 4. Other Local Revenues | 8600-8799 | 6,858,794.00 | -34.10% | 4,519,850.00 | -4.56% | 4,313,896.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (55,485,632.00) | 1.74% | (56,450,054.00) | 1.49% | (57,291,326.00) |
| 6. Total (Sum lines A1 thru A5c) | | 290,212,492.00 | -0.34% | 289,212,184.00 | 1.13% | 292,478,556.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 122,620,610.00 | | 124,498,242.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 1,877,632.00 | | 1,679,725.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 122,620,610.00 | 1.53% | 124,498,242.00 | 1.35% | 126,177,967.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 37,960,213.00 | | 38,416,995.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 456,782.00 | | 575,007.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 37,960,213.00 | 1.20% | 38,416,995.00 | 1.50% | 38,992,002.00 |
| 3. Employee Benefits | 3000-3999 | 75,457,239.00 | 10.59% | 83,451,466.00 | 6.67% | 89,015,371.00 |
| 4. Books and Supplies | 4000-4999 | 15,761,990.00 | -9.03% | 14,339,374.00 | 0.91% | 14,470,097.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 19,658,556.00 | -15.07% | 16,695,310.00 | 2.27% | 17,073,834.00 |
| 6. Capital Outlay | 6000-6999 | 3,625,313.00 | -80.55% | 705,021.00 | 0.00% | 705,021.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 8,414,573.00 | 39.16% | 11,709,589.00 | 1.79% | 11,919,189.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,135,236.00) | -30.96% | (783,758.00) | -1.40% | (772,770.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 282,363,258.00 | 2.36% | 289,032,239.00 | 2.96% | 297,580,711.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 7,849,234.00 | | 179,945.00 | | (5,102,155.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 77,377,508.00 | | 85,226,742.00 | | 85,406,687.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 85,226,742.00 | | 85,406,687.00 | | 80,304,532.00 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 605,000.00 | | 605,000.00 | | 605,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 31,295,379.00 | | 29,759,999.00 | | 26,818,043.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 12,081,636.00 | | 12,340,496.00 | | 12,301,564.00 |
| 2. Unassigned/Unappropriated | 9790 | 41,244,727.00 | | 42,701,192.00 | | 40,579,925.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 85,226,742.00 | | 85,406,687.00 | | 80,304,532.00 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 12,081,636.00 | | 12,340,496.00 | | 12,301,564.00 |
| c. Unassigned/Unappropriated | 9790 | 41,244,727.00 | | 42,701,192.00 | | 40,579,925.00 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 53,326,363.00 | | 55,041,688.00 | | 52,881,489.00 |

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.

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| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 19,882,528.00 | -9.89% | 17,915,459.00 | 0.14% | 17,940,459.00 |
| 3. Other State Revenues | 8300-8599 | 39,654,374.00 | -16.00% | 33,311,315.00 | -0.06% | 33,290,501.00 |
| 4. Other Local Revenues | 8600-8799 | 3,573,821.00 | 0.00% | 3,573,821.00 | 0.00% | 3,573,821.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 55,485,632.00 | 1.74% | 56,450,054.00 | 1.49% | 57,291,326.00 |
| 6. Total (Sum lines A1 thru A5c) | | 118,596,355.00 | -6.19% | 111,250,649.00 | 0.76% | 112,096,107.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 31,621,192.00 | | 31,371,541.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (249,651.00) | | 171,295.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 31,621,192.00 | -0.79% | 31,371,541.00 | 0.55% | 31,542,836.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 20,759,095.00 | | 20,779,592.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 20,497.00 | | 263,140.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 20,759,095.00 | 0.10% | 20,779,592.00 | 1.27% | 21,042,732.00 |
| 3. Employee Benefits | 3000-3999 | 39,742,578.00 | 1.57% | 40,367,345.00 | 1.68% | 41,047,060.00 |
| 4. Books and Supplies | 4000-4999 | 9,065,589.00 | 6.89% | 9,690,317.00 | -43.01% | 5,522,352.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 13,481,395.00 | 17.67% | 15,863,338.00 | -42.75% | 9,081,939.00 |
| 6. Capital Outlay | 6000-6999 | 1,824,511.00 | -59.62% | 736,748.00 | 0.00% | 736,731.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,225,000.00 | 0.00% | 1,225,000.00 | 0.00% | 1,225,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 1,135,236.00 | -30.96% | 783,758.00 | -1.40% | 772,770.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,500,000.00 | 0.00% | 1,500,000.00 | 0.00% | 1,500,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 120,354,596.00 | 1.63% | 122,317,639.00 | -8.05% | 112,471,420.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,758,241.00) | | (11,066,990.00) | | (375,313.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 13,200,544.00 | | 11,442,303.00 | | 375,313.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 11,442,303.00 | | 375,313.00 | | 0.00 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 11,442,303.00 | | 375,313.00 | | |
| 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) | | 11,442,303.00 | | 375,313.00 | | 0.00 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Estimated Funded ADA

| Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 1A) | Second Interim Projected Year Totals (Form AI, Lines A4 and C4) | Percent Change | Status |
|---|---|---|---|---|
| Current Year (2018-19) | | | | |
| District Regular | 29,279.28 | 29,278.30 | | |
| Charter School | | | | |
| **Total ADA** | **29,279.28** | **29,278.30** | **0.0%** | **Met** |
| 1st Subsequent Year (2019-20) | | | | |
| District Regular | 28,804.15 | 28,803.81 | | |
| Charter School | | | | |
| **Total ADA** | **28,804.15** | **28,803.81** | **0.0%** | **Met** |
| 2nd Subsequent Year (2020-21) | | | | |
| District Regular | 28,428.15 | 28,427.81 | | |
| Charter School | | | | |
| **Total ADA** | **28,428.15** | **28,427.81** | **0.0%** | **Met** |

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

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

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

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

## 2. CRITERION: Enrollment

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

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

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

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

| Fiscal Year | Enrollment<br>First Interim<br>(Form 01CSI, Item 2A) | Enrollment<br>Second Interim<br>CBEDS/Projected | Percent Change | Status |
|---|---|---|---|---|
| Current Year (2018-19) | | | | |
| District Regular | 30,313 | 30,313 | | |
| Charter School | | | | |
| **Total Enrollment** | **30,313** | **30,313** | **0.0%** | **Met** |
| 1st Subsequent Year (2019-20) | | | | |
| District Regular | 29,937 | 29,937 | | |
| Charter School | | | | |
| **Total Enrollment** | **29,937** | **29,937** | **0.0%** | **Met** |
| 2nd Subsequent Year (2020-21) | | | | |
| District Regular | 29,754 | 29,754 | | |
| Charter School | | | | |
| **Total Enrollment** | **29,754** | **29,754** | **0.0%** | **Met** |

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

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

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

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

## 3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Form 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2015-16) | | | |
| District Regular | 29,882 | 31,276 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **29,882** | **31,276** | **95.5%** |
| Second Prior Year (2016-17) | | | |
| District Regular | 29,502 | 30,964 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **29,502** | **30,964** | **95.3%** |
| First Prior Year (2017-18) | | | |
| District Regular | 29,252 | 30,729 | |
| Charter School | 19 | | |
| **Total ADA/Enrollment** | **29,271** | **30,729** | **95.3%** |
| | | Historical Average Ratio: | 95.4% |
| | | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | **95.9%** |

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

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

| Fiscal Year | Estimated P-2 ADA (Form AI, Lines A4 and C4) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|---|---|---|---|---|
| Current Year (2018-19) | | | | |
| District Regular | 28,801 | 30,313 | | |
| Charter School | 0 | | | |
| **Total ADA/Enrollment** | **28,801** | **30,313** | **95.0%** | **Met** |
| 1st Subsequent Year (2019-20) | | | | |
| District Regular | 28,425 | 29,937 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **28,425** | **29,937** | **94.9%** | **Met** |
| 2nd Subsequent Year (2020-21) | | | | |
| District Regular | 28,242 | 29,754 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **28,242** | **29,754** | **94.9%** | **Met** |

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

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

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

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

## 4. CRITERION: LCFF Revenue

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

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

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

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

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | Percent Change | Status |
|---|---|---|---|---|
| Current Year (2018-19) | 323,535,251.00 | 323,651,511.00 | 0.0% | Met |
| 1st Subsequent Year (2019-20) | 328,141,226.00 | 331,421,652.00 | 1.0% | Met |
| 2nd Subsequent Year (2020-21) | 331,559,797.00 | 335,815,270.00 | 1.3% | Met |

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

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

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

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

## 5. CRITERION: Salaries and Benefits

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2015-16) | 215,811,911.53 | 253,337,538.27 | 85.2% |
| Second Prior Year (2016-17) | 220,646,931.02 | 249,501,452.69 | 88.4% |
| First Prior Year (2017-18) | 223,850,072.91 | 254,277,222.28 | 88.0% |
| | | Historical Average Ratio: | 87.2% |

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 3.0% | 3.0% | 3.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **84.2% to 90.2%** | **84.2% to 90.2%** | **84.2% to 90.2%** |

### 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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Current Year (2018-19) | 236,038,062.00 | 282,363,258.00 | 83.6% | Not Met |
| 1st Subsequent Year (2019-20) | 246,366,703.00 | 289,032,239.00 | 85.2% | Met |
| 2nd Subsequent Year (2020-21) | 254,185,340.00 | 297,580,711.00 | 85.4% | 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)

In 2018-19 the standard was not met due to the one percent salary increase retro to July 1, 2017, settlement with ASFCME, APGA, and ALTA. In addition, ASTA negotiated a "Class Load" reduction effective August 2018 - May 2021, ASFCME negotiated addial ranges to the salary schedule effective January 1, 2018 - June 30, 2021, and CSEA negotiated 16 positions effective January 1, 2019 - December 31, 2021.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)** | | | | |
| Current Year (2018-19) | 21,804,906.00 | 22,583,653.00 | 3.6% | No |
| 1st Subsequent Year (2019-20) | 19,837,837.00 | 20,616,584.00 | 3.9% | No |
| 2nd Subsequent Year (2020-21) | 19,862,837.00 | 20,641,584.00 | 3.9% | No |

**Explanation:** (required if Yes)

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

| | | | | |
|---|---|---|---|---|
| Current Year (2018-19) | 50,922,660.00 | 52,141,068.00 | 2.4% | No |
| 1st Subsequent Year (2019-20) | 40,212,280.00 | 40,330,926.00 | 0.3% | No |
| 2nd Subsequent Year (2020-21) | 40,153,633.00 | 40,230,092.00 | 0.2% | No |

**Explanation:** (required if Yes)

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

| | | | | |
|---|---|---|---|---|
| Current Year (2018-19) | 9,764,587.00 | 10,432,615.00 | 6.8% | Yes |
| 1st Subsequent Year (2019-20) | 7,519,588.00 | 8,093,671.00 | 7.6% | Yes |
| 2nd Subsequent Year (2020-21) | 7,519,588.00 | 7,887,717.00 | 4.9% | No |

**Explanation:** (required if Yes)
The Other Revenue variance was due the increase in Interest Revenue.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)**

| | | | | |
|---|---|---|---|---|
| Current Year (2018-19) | 24,226,538.00 | 24,827,579.00 | 2.5% | No |
| 1st Subsequent Year (2019-20) | 22,724,475.00 | 24,029,691.00 | 5.7% | Yes |
| 2nd Subsequent Year (2020-21) | 19,069,359.00 | 19,992,449.00 | 4.8% | No |

**Explanation:** (required if Yes)
The Books and Supplies variance was due to One-Time Discretionary funds budget to be spent in 2018-19. Also, other State and Federal grants are ending June 2019.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)**

| | | | | |
|---|---|---|---|---|
| Current Year (2018-19) | 36,293,830.00 | 33,139,951.00 | -8.7% | Yes |
| 1st Subsequent Year (2019-20) | 25,898,662.00 | 32,558,648.00 | 25.7% | Yes |
| 2nd Subsequent Year (2020-21) | 25,748,481.00 | 26,155,773.00 | 1.6% | No |

**Explanation:** (required if Yes)
The Services and Other Operating Expenditures variance was due to One-Time Discretionary funds budget to be spent in 2018-19. Also, other State and Federal grants are ending June 2019.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|---|---|---|---|
| **Total Federal, Other State, and Other Local Revenue (Section 6A)** | | | | |
| Current Year (2018-19) | 82,492,153.00 | 85,157,336.00 | 3.2% | Met |
| 1st Subsequent Year (2019-20) | 67,569,705.00 | 69,041,181.00 | 2.2% | Met |
| 2nd Subsequent Year (2020-21) | 67,536,058.00 | 68,759,393.00 | 1.8% | Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)** | | | | |
| Current Year (2018-19) | 60,520,368.00 | 57,967,530.00 | -4.2% | Met |
| 1st Subsequent Year (2019-20) | 48,623,137.00 | 56,588,339.00 | 16.4% | Not Met |
| 2nd Subsequent Year (2020-21) | 44,817,840.00 | 46,148,222.00 | 3.0% | Met |

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

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

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

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

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

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

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

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

The Books and Supplies variance was due to One-Time Discretionary funds budget to be spent in 2018-19. Also, other State and Federal grants are ending June 2019.

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

The Services and Other Operating Expenditures variance was due to One-Time Discretionary funds budget to be spent in 2018-19. Also, other State and Federal grants are ending June 2019.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

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

| | | Required Minimum Contribution | Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|---|---|---|---|---|
| 1. | OMMA/RMA Contribution | 12,165,000.00 | 12,165,000.00 | Met |
| 2. | First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 12,165,000.00 | |

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[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]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.

[2]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) | 13.2% | 13.4% | 12.9% |
| **District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):** | **4.4%** | **4.5%** | **4.3%** |

### 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<br>Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Current Year (2018-19) | 7,849,234.00 | 282,363,258.00 | N/A | Met |
| 1st Subsequent Year (2019-20) | 179,945.00 | 289,032,239.00 | N/A | Met |
| 2nd Subsequent Year (2020-21) | (5,102,155.00) | 297,580,711.00 | 1.7% | Met |

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

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

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

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

## 9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2) | Status |
|---|---|---|
| Current Year (2018-19) | 96,669,045.00 | Met |
| 1st Subsequent Year (2019-20) | 85,782,000.00 | Met |
| 2nd Subsequent Year (2020-21) | 80,304,532.00 | Met |

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

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

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

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

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

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

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

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | Status |
|---|---|---|
| Current Year (2018-19) | 99,124,019.46 | 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[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|---|---|---|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 28,801 | 28,426 | 28,243 |
| **District's Reserve Standard Percentage Level:** | 3% | 3% | 3% |

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): _____

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

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

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

| | Current Year Projected Year Totals (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|---|---|---|
| 1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11) | 402,717,854.00 | 411,349,878.00 | 410,052,131.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 402,717,854.00 | 411,349,878.00 | 410,052,131.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 12,081,535.62 | 12,340,496.34 | 12,301,563.93 |
| 6. Reserve Standard - by Amount ($67,000 for districts with less than 1,001 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. **District's Reserve Standard (Greater of Line B5 or Line B6)** | 12,081,535.62 | 12,340,496.34 | 12,301,563.93 |

## 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 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 12,081,636.00 | 12,340,496.00 | 12,301,564.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 41,244,727.00 | 42,701,192.00 | 40,579,925.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 53,326,363.00 | 55,041,688.00 | 52,881,489.00 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 13.24% | 13.38% | 12.90% |
| **District's Reserve Standard (Section 10B, Line 7):** | **12,081,535.62** | **12,340,496.34** | **12,301,563.93** |
| Status: | Met | Met | Met |

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

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

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

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

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? No

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

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

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? No

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

### S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No

1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

## S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|---|---|---|
| **1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | | |
| Current Year (2018-19) | (54,938,246.00) | (55,485,632.00) | 1.0% | 547,386.00 | Met |
| 1st Subsequent Year (2019-20) | (55,146,286.00) | (56,450,054.00) | 2.4% | 1,303,768.00 | Met |
| 2nd Subsequent Year (2020-21) | (55,739,075.00) | (57,291,326.00) | 2.8% | 1,552,251.00 | Met |
| **1b. Transfers In, General Fund *** | | | | | |
| Current Year (2018-19) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2019-20) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2020-21) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| **1c. Transfers Out, General Fund *** | | | | | |
| Current Year (2018-19) | 1,500,000.00 | 1,500,000.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2019-20) | 1,500,000.00 | 1,500,000.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2020-21) | 1,500,000.00 | 1,500,000.00 | 0.0% | 0.00 | Met |

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

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

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

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

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

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

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

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

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

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

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

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

## S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2018 |
|---|---|---|---|---|
| Capital Leases | 8 | FUND 01 | | 3,287,089 |
| Certificates of Participation | 24 | FUND 2545 | | 33,605,000 |
| General Obligation Bonds | 25 | TAX RECEIPTS | | 200,528,955 |
| Supp Early Retirement Program | 4 | FUND 01 | | 8,724,180 |
| State School Building Loans | | | | |
| Compensated Absences | 1 | FUND 01 AND FUND 13 | | 2,012,442 |
| Other Long-term Commitments (do not include OPEB): | | | | |
| QZAB | 1 | FUND 2545 | | 5,000,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 253,157,666 |

| Type of Commitment (continued) | Prior Year (2017-18) Annual Payment (P & I) | Current Year (2018-19) Annual Payment (P & I) | 1st Subsequent Year (2019-20) Annual Payment (P & I) | 2nd Subsequent Year (2020-21) Annual Payment (P & I) |
|---|---|---|---|---|
| Capital Leases | 476,047 | 476,047 | 476,047 | 393,301 |
| Certificates of Participation | 2,509,436 | 2,555,016 | 2,699,391 | 3,073,813 |
| General Obligation Bonds | 18,405,369 | 13,449,182 | 10,917,869 | 11,054,369 |
| Supp Early Retirement Program | 3,121,019 | 3,121,019 | 3,121,019 | 1,577,945 |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| QZAB | 248,964 | 248,964 | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 24,760,835 | 19,850,228 | 17,214,326 | 16,099,428 |
| Has total annual payment increased over prior year (2017-18)? | | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

   b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? — No

   c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? — No

2. OPEB Liabilities

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|---|
| a. Total OPEB liability | 109,170,522.00 | 109,170,522.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | | |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 109,170,522.00 | 109,170,522.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Estimated | Estimated |
| e. If based on an actuarial valuation, indicate the date of the OPEB valuation. | Jul 01, 2018 | Jul 01, 2018 |

3. OPEB Contributions

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|---|
| a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | |
| Current Year (2018-19) | 6,432,919.00 | 6,432,919.00 |
| 1st Subsequent Year (2019-20) | 6,432,919.00 | 6,432,919.00 |
| 2nd Subsequent Year (2020-21) | 6,432,919.00 | 6,432,919.00 |
| 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) | 2,382,053.00 | 2,384,310.00 |
| 1st Subsequent Year (2019-20) | 2,382,053.00 | 2,384,310.00 |
| 2nd Subsequent Year (2020-21) | 2,382,053.00 | 2,384,310.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2018-19) | 2,974,091.00 | 2,974,091.00 |
| 1st Subsequent Year (2019-20) | 3,191,199.00 | 3,191,199.00 |
| 2nd Subsequent Year (2020-21) | 3,551,033.00 | 3,551,033.00 |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2018-19) | 401 | 401 |
| 1st Subsequent Year (2019-20) | 401 | 401 |
| 2nd Subsequent Year (2020-21) | 401 | 401 |

4. Comments:

The Second Interim Report "Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions" is based upon updated figures that were received on October 24, 2018. Adjustments if needed, will be made upon completion of the final report.

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

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

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

   Yes

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

   No

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

   No

2. Self-Insurance Liabilities

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|---|---|
| a. Accrued liability for self-insurance programs | 48,680,228.00 | 48,680,228.00 |
| b. Unfunded liability for self-insurance programs | 48,680,225.00 | 48,680,228.00 |

3. Self-Insurance Contributions

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|---|---|
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2018-19) | 48,680,225.00 | 48,680,228.00 |
| 1st Subsequent Year (2019-20) | 53,440,250.00 | 53,440,250.00 |
| 2nd Subsequent Year (2020-21) | 58,369,575.00 | 58,369,575.00 |
| b. Amount contributed (funded) for self-insurance programs | | |
| Current Year (2018-19) | 46,680,228.00 | 46,680,228.00 |
| 1st Subsequent Year (2019-20) | 53,440,250.00 | 53,440,250.00 |
| 2nd Subsequent Year (2020-21) | 58,369,575.00 | 58,369,575.00 |

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**
Were all certificated labor negotiations settled as of first interim projections? No

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 | 1,306.3 | 1,333.0 | 1,321.0 | 1,315.0 |

1a. Have any salary and benefit negotiations been settled since first interim projections? No

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? Yes
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: 1,332,339

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | | | |

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

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 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 | | | |

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

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

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

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

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

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

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

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

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

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

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

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

Were all classified labor negotiations settled as of first interim projections? No

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 | 919.1 | 935.1 | 935.1 | 935.1 |

1a. Have any salary and benefit negotiations been settled since first interim projections? No

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? Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 430,750

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | | | |

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

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

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

| | | | |
|---|---|---|---|
| Are any new costs negotiated since first interim for prior year settlements included in the interim? | | | |
| If Yes, amount of new costs included in the interim and MYPs | | | |

If Yes, explain the nature of the new costs:

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

| | 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? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step & column over prior year | | | |

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

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

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

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections? No

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 | 175.0 | 178.0 | 178.0 | 178.0 |

1a. Have any salary and benefit negotiations been settled since first interim projections? No

If Yes, complete question 2.
If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 190,986

| | 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? | Yes | Yes | Yes |
| 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? | Yes | Yes | Yes |
| 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? | Yes | Yes | Yes |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

## S9. Status of Other Funds

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

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

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

## ADDITIONAL FISCAL INDICATORS

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

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

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

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

**Comments:**
(optional)

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