

GLENDALE UNIFIED SCHOOL DISTRICT

March 12, 2019

ACTION REPORT NO. 1

TO: Board of Education

FROM: Dr. Kelly King, Interim Superintendent

SUBMITTED BY: Stephen Dickinson, Chief Business and Financial Officer

PREPARED BY: Karineh Savarani, Director, Financial Services  
Craig Larimer, Financial Analyst

**SUBJECT: Second Interim Financial Report and Certification – AB 1200**

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The Interim Superintendent recommends that the Board of Education approve the attached certification indicating that, based on the budgetary information available on January 31, 2019, the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification). The approval of this report will authorize the 2018-19 budget adjustments identified within this report.

This agenda item is in support of Board Priority No. 4 – Maintain District Solvency & Financial Responsibility.

The requirement for districts to prepare Interim Financial Reports is outlined in AB 1200 (Chapter 1213/1991) and AB 1708 (Chapter 924/1994). These statutes require county offices and the California Department of Education to closely monitor and review district budget and financial reports. Additionally, those agencies have been provided authority to intervene in district budget and financial matters and, as necessary, in other areas of school district operations.

During each fiscal year, two interim financial reports are required. In each of these reports, the Board of Education must determine if it will be able to meet its financial obligations for the current and two subsequent fiscal years. One of the following certifications must be made:

1. Positive – the district will be able to meet its financial obligations for the current and two subsequent fiscal years.
2. Qualified – the district may not be able to meet its financial obligations for the current and two subsequent fiscal years.
3. Negative – the district will be unable to meet its financial obligations for the current and two subsequent fiscal years.

Along with the Interim Financial Report, districts are required to furnish a narrative for each fund, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). **The financial information and certification form included with this report indicates that the District will be able to meet its financial obligations through 2020-21.**

Local Control Funding Formula (LCFF) State funding is projecting to get COLA only increases in future years. It is prudent to remember that revenue assumptions may decrease if the State faces another recession, legislation appropriation priorities shift, other unexpected State tax shortfalls occur, or the District's student enrollment, ADA, or demographic changes.

Given the positive balances in all three years, the District is recommending a **“positive”** certification for the Second Interim Report. A **“positive”** Second Interim was only achieved using fairly liberal budget techniques including releasing all of the current year and future year LCFF growth, as well as, the 2019-20 \$5 million to maintain District solvency and financial stability plan.

### **UNRESTRICTED GENERAL FUND NARRATIVE**

The Interim Financial Report is submitted in the format prescribed by the State Office of Fiscal Management and Accountability, and approved by the California Department of Education. The Interim Financial Report is a result of a coordinated effort by the accounting staff, the Financial Analyst, and various departments and staff across the District.

The information in this report represents the actual and projected financial position of the General Fund as of January 31, 2019. Column A (Original Budget) represents summarized income or expenditure figures as approved in the adopted budget. Column B (Board-Approved Operating Budget) represents the revised budget as changed by budget revisions and appropriation transfers through January 31, 2019. Column C (Actuals to Date) shows the funds actually received or spent through January 31, 2019. Column D (Projected Year Totals) provides projections for the income or expenditure figures through June 30, 2019. Column E (Difference) reflects the difference between Column B and Column D, which represents positive or negative variances in projected balances. A positive difference in a revenue item indicates that actual income is projected to exceed budgeted income. A positive difference in an expenditure item indicates that actual expenditures will be less than budgeted expenditures.

### **General Fund Highlights**

#### **Multi-Year Budget Assumptions**

The LCFF establishes base grants for four grade spans with supplemental and concentration add-on for English Learners (EL), free and reduced-price meal eligible students and foster youth students, and provides additional funding for TK-3 CSR, Grades 9-12, Home-to-School Transportation and the

Targeted Instructional Improvement Grant (TIIG). Please see “Attachments A and B” for comparison of projection changes and assumptions.

The Second Interim budget adjustments in Attachment B include several important items to highlight. The following are adjustments to the 2018-19 Second Interim Budget:

- Other Programs
  - Revised LCFF Funding Variables
  - STRS Savings – Governor’s January Budget Proposal
  - Special Education Services Projected Actuals vs. Budget
  - 2018-19 One-Time Projected Actuals vs. Budget
  - Minimum Wage Increase Impact
  - TK-3 CSR Ratio from 26:1 to 24:1

The multi-year plan also reflects adjustments to the LCFF revenue projection. The COLA/ADA assumptions are listed in Attachment A. Given the future years of LCFF revenue increases are only estimates, based on the State’s proposals, and the State will not have finalized the LCFF calculation until year-end, the Los Angeles County Office of Education has cautioned school districts of using or committing these future revenue increases. As it is noted in Attachment B, the future year LCFF revenue increases have been released and they are no longer being reserved. However, if these increases and/or the \$5 million plan for 2019-20 do not materialize, the District will have a negative Unassigned Balance in the out years, and will be unable to meet its financial obligation in future years.

#### Local Control Funding Formula Income (LCFF)

The 2018-19 LCFF calculation results in a net 7.27% funding increase, which reflects a 3.70% COLA. This is a net change of \$634 per ADA and a total grade span average of \$9,363 per ADA. Current year funded ADA is projected to be 25,162. In the State Budget Act, it was anticipated that there would be a COLA increase of 3.46% in 2019-20 and 2.86% in 2020-21. Attachment B highlights the fiscal impact of the change in COLA and ADA.

At the last Budget Study Session, it was decided the 2019-20 enrollment would be projected with a 1% decrease.

#### Other State Revenue

The Governor’s January Proposal reflects categorical COLAs at 2.71% for 2018-19, 3.46% for 2019-20, and 2.86% for 2020-21.

#### Lottery

Lottery income for years 2018-19 through 2020-21 is based on estimates provided by the California Department of Education, the Los Angeles County Office of Education (LACOE), and School Services of California. The District’s estimates \$146 per ADA in the Unrestricted General Fund and \$48 in the Restricted General Fund.

### Interest

The current projection for General Fund interest income is \$930,000. In 2017-18, the General Fund received \$1,062,298 in interest income.

### Employee Compensation Adjustments

Certificated and classified salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees. The 2018-19 salary negotiations are still ongoing and have not yet settled. The cost of 1% salary increase is approximately \$2 million. The 2018-19 projection also reflects an annual increase in health and welfare costs of \$2.8 million for both 2018-19 and 2019-20. Both CalSTRS and CalPERS reflect multiyear increases as recommended by the State.

The January 2019-20 Proposed Budget included a \$3 billion total in one-time non-Proposition 98 funds to buy down California Teachers' Retirement System (CalSTRS) employer contribution rates in 2019-20 and beyond, and to reduce employer's long-term unfunded liability. Compared to projected costs prior to the January Budget Proposal the STRS cost savings for 2019-20 and two subsequent years is approximately \$1.2 million for each year.

## **BUDGET ADJUSTMENTS**

In response to the State Budget Act and estimated actuals, the Board of Education is being asked to approve “Attachment B” budget adjustments. These adjustments are reflected in the attached interim report projections. Other adjustments will be considered in future months as details unfold from the State and through the budget development process.

### **Maintain District Solvency and Financial Stability Plan**

In the 2018-19 June Budget Adoption, there were expenditure reductions for solvency savings projected at \$3.6 million for 2018-19 and another \$5.0 million in 2019-20 to ensure that the District will be solvent in the next three years. A Board approved fiscal stabilization plan was submitted to Los Angeles County Office of Education (LACOE) with the 2018-19 Proposed Budget. In the fiscal stabilization plan, the Board of Education identified the specific areas to reduce, up to the \$3.6 million of ongoing expenditures and increased revenues. After several Board meeting information items and the Budget Study Session, a detailed District Solvency and Stability Plan of approximately \$5.0 million is approved at the 2018-19 Second Interim, and submitted to LACOE.

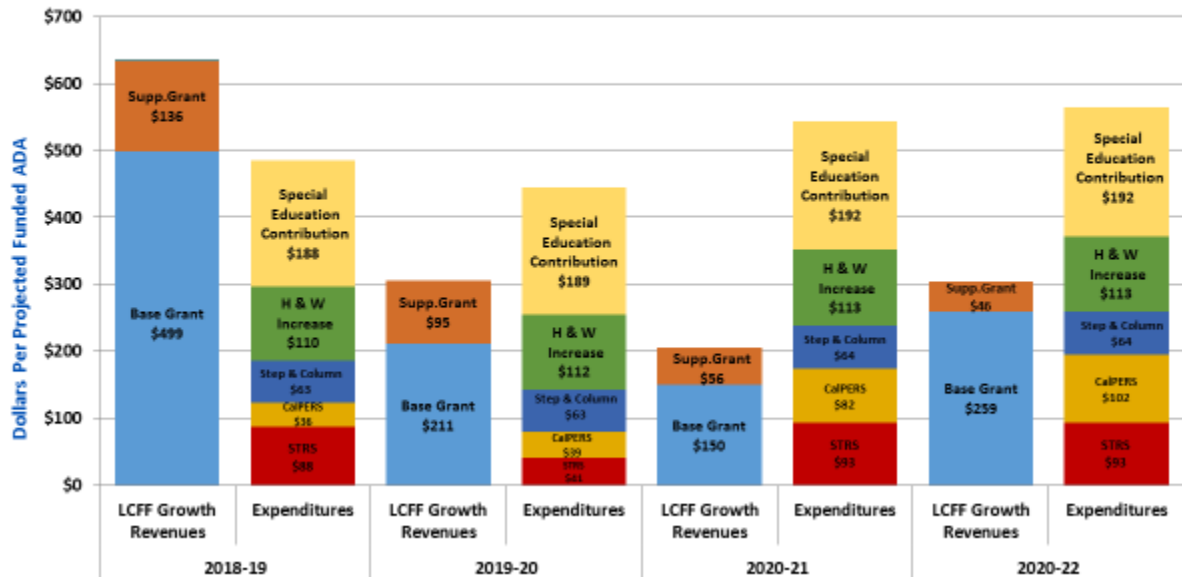
Attachment C shows the updated estimated savings and expenditure reductions as of February 26, 2019. A continuous analysis of the District Solvency and Financial Stability Plan will be done to monitor the actual savings and to modify, change, or increase savings as needed.

### **Cautions and Challenges**

Important discussions need to continue on the prioritization of programs and/or alternate priorities to support student learning. The question to be answered is, “What is the most strategic way to improve learning as money becomes available?” Funding allocated through the LCFF is largely unrestricted, but they are subject to comprehensive accountability requirements called the Local Control and Accountability Plan (LCAP). Under these rules, districts are required to disclose how funds will be spent to provide high-quality educational programs. Districts that do not meet the goals stated in their plans and fail to improve educational outcomes receive assistance through support and intervention.

Below is a visual comparison of the non-cumulative LCFF Base Gap Funding and ONLY the non-cumulative CalSTRS/CalPERS, Health and Welfare, Step and Column, and Special Education Contribution increases for the next four years. As illustrated, starting in 2019-20 base funding alone is less than the combined costs of STRS/PERS, Step and Column, and benefits. When considering all other District expenditures, such as salary increases, instructional material costs, technology replacement, and a possible trend of declining enrollment, it will become increasingly difficult to achieve a balanced budget. Budget reductions of \$4-5 million per year may be necessary.

**GUSD LCFF Increased Revenues Have Automatic Increased Obligations  
 Unrestricted General Fund – Second Interim 2018-19**



Local Control and Accountability Plan (LCAP)

The LCFF moves school districts away from a system of rule/audit compliance to a system of accountability based on local needs and measured by progress towards annual goals. The LCAP is the system on how school districts will be measured in meeting their goals.

The State Board of Education (SBE) LCAP template categorized the state priorities into three groups for planning purposes: Conditions of Learning; Pupil Outcomes; Engagement. The template is also comprised of three sections: Stakeholder Engagement; Goals & Progress Indicators; Actions/Services/Expenditures. School districts must also demonstrate in their LCAP that they have **increased or improved services** for unduplicated pupils in proportion to the increase in the funds apportioned to the supplemental and concentration grants. The District’s LCAP is located on the GUSD website.

## **OTHER FUNDS NARRATIVE**

### Special Education Pass-Through Fund (10.0)

The California Department of Education has required a special revenue fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA) to account for Special Education inter-district pass-through revenues outside the General Fund. As of January 31, 2019, the cash balance in Fund (10.0) was \$0.

### Child Development Fund (12.0)

General Child Care and Development Programs, and State Preschool Programs. This fund operates on an independent basis and does not encroach on the Unrestricted General Fund. The Child Development Fund began the fiscal year with a balance of \$298,504.

### Nutrition Service Fund (13.0)

The source of revenue for this fund is based solely on meal sales. The revenue is received on a per meal basis from the State and Federal programs as well as student payments. The State funding for this program was reduced in 2007-08, 2008-09, 2009-10, and remains relatively flat for 2012-13 to 2017-18. This budget includes indirect cost charges of approximately \$290,000 that will be transferred to the Unrestricted General Fund for services performed by several administrative staff. As of January 31, 2019, the fund had a cash balance of \$2,654,323.

### Deferred Maintenance Fund (14.0)

The Deferred Maintenance Program is considered a part of the 2008-09 through 2013-14 flexibility options provided in the State Budget Act. The State revenue for this fund was reduced from \$1,291,090 to \$967,000 in 2008-09 ongoing. In 2013-14, this funding was eliminated and is now part of the LCFF.

All projects previously listed as Deferred Maintenance are charged to the Capital Projects Fund (40.1), and the Measure S Bond Fund (21.1). The fund balance has been earmarked for future year textbook purchases. As of January 31, 2019, the fund has a cash balance of \$5,231,985.

### Building Fund (21.1)

This is the Measure S Bond Fund and is utilized to track expenditures related to the bond projects. The first issuance of the bond series in the amount of \$54 million occurred in August 2011. Another \$70 million was issued in August 2014; \$6.5 million of the proceeds from the sale of the bonds was utilized in 2014-15 to pay off the remaining balance of Certificates of Participation (COPs). Funds for capital projects are also transferred to the fund from the Developer Fee Fund (25.0), Capital Projects Fund (40.1), and the State Building Fund (35.0). Another series of GO Bonds, 2011 election series C, for \$70 million was issued in August 2016. In 2015-16, \$35.6 million was transferred to this fund from State Building Fund (35.0), \$7.7 million for Fremont Elementary School, \$6.8 million for Jefferson Elementary School, \$4.7 million for La Crescenta Elementary School, \$2.2 million for Lincoln Elementary School, \$3.7 million for Muir Elementary School, \$5.9 million for Glendale High

School, and \$4.6 million for Hoover High School ORG Projects. In 2017-18, \$1.7 million was transferred to this fund from Developer Fee Fund (25.0) for the Dunsmore Elementary School ORG Project. As of January 31, 2019, the cash balance in Fund (21.1) is \$69,526,993.

#### Clean Renewable Energy Bonds (CREBs) Fund (21.2)

Clean Renewable Energy Bonds (CREBs) are federal bonds used to finance photovoltaic and water heating installations at rates lower than most tax-exempt municipal bonds. The federal government subsidized the financing by lowering the borrowed interest rate (Net Effective Rate) in the form of federal tax credits.

CREBs Fund (21.2) was established to account for \$5.38 million in the second series of CREBs issued in October 2012. Due to the nature of tax-exempt bonds, the proceeds are held with a banking entity serving as the “Custodian” and the funds are disbursed to the “District” upon a reimbursement request. Deutsche Bank National Trust Company serves as the “Custodian” for Glendale Unified School District.

These bonds will mature in 11 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$320,000 with a Net Effective Rate of 1.24%. This payment will be made from the Capital Projects Fund (40.1). Glendale High School, Roosevelt Middle School, Marshall Elementary School, Fremont Elementary School, Balboa Elementary School, and Franklin Elementary School Solar projects were financed with this second series of CREBs. In October 2016, we received \$10.7 million for Clean Renewable Energy Bonds. These bonds will mature in 17 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$357,000, with a Net Effective Rate of 3.43%. This payment will be made from the Capital Projects Fund (40.1). Cerritos Elementary School, Toll Middle School, Mann Elementary School, Muir Elementary School, R.D. White Elementary School, Jefferson Elementary School, Wilson Middle School, Glendale High School, Hoover High School Solar projects were financed with this series of CREBs. As of January 31, 2019, the cash balance with the fiscal agent is \$3,386,889.

#### Developer Fee Fund (25.0)

Developer Fee income is designated for the rental or purchase of modular classrooms, the purchase of property, and for other classroom facility needs, as approved by the Board of Education. In December 2009, the District utilized this Fund to purchase three properties that are contiguous to the District Administration building. In 2012-13, \$4.3 million was transferred to the Measure S Fund for the Keppel Elementary School Project, and in 2013-14, \$4.0 million was transferred to the Measure S Fund for general support. In 2015-16, the District transferred \$1 million to Measure S Project Fund (21.1) for Muir Elementary School ORG Project and \$650,000 to Capital Projects Fund (40.1) for the installation of portable buildings at Cloud Preschool. In 2016-17, \$1.25 million was transferred to the Measure S Project Fund (21.1) for R.D. White Elementary School, \$1.0 million for Glendale High School, and \$0.7 million for Dunsmore Elementary School ORG Projects. In 2017-18, \$1.7 million was transferred to Measure S Project Fund (21.1) for Dunsmore Elementary School ORG Project. The fund began the current year, with a balance of \$9,925,419 and has received income of \$528,653 through January 31, 2019. It is projected that income for the fiscal year will be approximately \$1 million.



State Building Fund (35.0)

This fund was established to account for revenue and expenditures associated with those renovations, modernization, and new construction projects partially funded from State bond funds. In 2009-10 and 2010-11, the State Allocation Board approved the disbursement of funds for Glendale High School project and Crescenta Valley High School appeal, Columbus Elementary School Project, Hoover High School Project, and Roosevelt Middle School Project. These funds were transferred to Fund (40.1). In 2012-13, \$4.3 million was received and transferred to the Measure S Fund for the Keppel Elementary School ORG Project. In 2016-17, \$145,179 was transferred from this fund to Fund (21.1). As of January 31, 2019, this fund had a cash balance of \$5,031.

Capital Projects Fund (40.1)

In 2009-10 and 2010-11, funds were received from the State Allocation Board, deposited into Fund (35), and then transferred to Fund (40.1). In 2009-10, 2010-11, and 2011-12 this fund was utilized to assist with the construction payments for the Roosevelt Middle School, Glendale High School, and other projects. This is the fund that was utilized for Measure S construction projects in 2011-12, as a bridge until G.O. bond funds became available. In 2012-13, \$4.4 million was transferred to the Measure S Fund for the Hoover High School Project, and in 2013-14, \$11.5 million was transferred to the Measure S Fund for general support. In 2015-16, \$0.65 million was transferred from the Developer Fee Fund (25.0) for Cloud Preschool, and \$1.25 million from the Unrestricted General Fund. In 2016-17, Proposition 39 funds were spent on energy efficiency projects in the District. As of January 31, 2019, the fund's cash balance is \$25,656,629.

Nutrition Service Capital Outlay Fund (40.2)

In prior years, the Nutrition Service Program has transferred monies into this fund for capital projects. As of January 31, 2019, the fund's cash balance is \$1,160,439.

Debt Service Fund (56.0)

The only revenue source in this fund is interest income. This fund was to be utilized to repay the Certificates of Participation (COPs); the annual payment was approximately \$1.3 million. Given Measure S paid off this loan, this reserve can now be utilized by the District for major "one-time" expenditures, i.e. new textbook adoptions. In 2015-16 and 2016-17 school years, a solvency transfer of \$1.4 million and \$1.5 million, respectively, was utilized to continue funding the Common Core State Standards with curriculum development. In 2017-18, a transfer of \$1.2 million to the General Fund was made to support textbook adoption purchases. As of January 31, 2019, this fund has a current cash balance of \$11,739,947.

Self Insured Health Insurance (67.0)

The only revenues are the premiums for the dental and vision insurance plans that are offered to employees and interest earnings. The payroll system allocates the expense for the coverage to the various programs in all the funds. Then an offsetting transfer is made to the revenue account in self-insured fund. In 2012-13, the District transferred from the ASCIP JPA to ASCIG JPA for dental insurance. Due to GUSD leaving the ASCIP JPA the District received an equity distribution from ASCIP of \$1.18 million. The cost of the claims and transfers to the third party administrator are the only expense in this fund. Additionally, for the 2017-18 school year, the District “carved-out” the pharmaceutical services from the incumbent healthcare provider and is now self-funded, based on the decision and recommendation of the District’s Benefits Committee. Pharmaceutical services are administered by MedImpact. Expenses and revenues of this program are allocated the same way as the vision and dental insurance plans. The initial budget to fund this expense is \$5.3 million. As of January 31, 2019, this fund had a cash balance of \$4,910,439.

Workers Compensation Fund (67.1)

This fund was established solely for the purpose of accounting for expenditures related to the workers compensation program. The ASCIP rate for “dollar one” coverage in 2018-19 is 2.232% of salaries. The expenditures will include the payment to ASCIP for 2018-19 coverage, expenditures related to claims that occurred prior to 2005-06, consultant expenses for claims management, and other related expenses. As of January 31, 2019, the fund had a cash balance of \$2,447,204.

Early Retirement Benefits Fund (67.2)

This fund was established to set aside funds for the GASB 45 liability. In 2014-15, the calculated rate was 1.684%. However, to effectively transfer reserves from Fund ( 67.2) to the Unrestricted General Fund, the rate was lowered, resulting in a transfer of \$1.6 million in 2013-14 and \$2.4 million in 2014-15 of the fund reserves. The rates were decreased to 0.909% and 0.094%, respectively. In 2015-16, the rate was 1.344% with no decrease. In 2016-17, the rate was 1.298% with no decrease. The rate has remained the same for 2017-18 and 2018-19, 1.298%. As of January 31, 2019, this fund had a cash balance of \$267,139.

McLennan Trust and Other Scholarships (73.0)

This fund’s primary source funding is interest earnings and an occasional donation for a scholarship. Typically, the scholarship donations are managed through the ASB accounts at the high schools. However, if there is a donation that is not directly linked to a school site, it may be deposited into this fund. The only expenditures out of this fund are for student scholarships. As of January 31, 2019, this fund had a cash balance of \$342,639.

**2018-19 Second Interim  
Multi-Year Budget Assumptions**

ATTACHMENT A

Category	2017-18	2018-19	2019-20	2020-21	2021-22
<u>Local Control Funding Formula</u>					
- Projected Net District LCFF Revenue Increase	\$4,997,546				
Adopted Budget 2018-19 (June 2018)		\$15,907,706	\$7,464,670	\$6,426,577	\$9,083,723
State Budget Adoption		\$17,779,033	\$7,526,803	\$6,445,989	\$9,153,361
First Interim		\$15,749,667	\$6,045,041	\$6,700,528	\$8,427,508
Second Interim		\$16,028,542	\$7,627,346	\$5,078,182	\$7,523,575
- Revenue Net Percentage Increase	2.32%	7.27%	4.23%	3.23%	3.03%
- Projected Increase In Funding Per ADA	\$198	\$634	\$396	\$315	\$305
- Total LCFF Funding Per ADA	\$8,729	\$9,363	\$9,759	\$10,074	\$10,380
- Factors Utilized In Revenue Calculations					
Unduplicated Percentage	54.75%				
Adopted Budget 2018-19 (June 2018)		55.16%	55.59%	55.40%	55.27%
State Budget Adoption		55.16%	55.59%	55.40%	55.27%
First Interim		55.46%	56.25%	56.46%	56.46%
Second Interim		55.65%	56.83%	57.43%	57.64%
Cost of Living Adjustment (COLA)	1.56%				
Adopted Budget 2018-19 (June 2018)		3.00%	2.57%	2.67%	3.42%
State Budget Adoption		3.70%	2.57%	2.67%	3.42%
First Interim		3.70%	2.57%	2.67%	3.42%
Second Interim		3.70%	3.46%	2.86%	2.92%
Gap Funding	42.97%				
Adopted Budget 2018-19 (June 2018)		100.00%	100.00%	100.00%	100.00%
State Budget Adoption		100.00%	100.00%	100.00%	100.00%
First Interim		100.00%	100.00%	100.00%	100.00%
Second Interim		100.00%	100.00%	100.00%	100.00%
Revenue ADA (Funded, includes cnty ada)	25,154				
Adopted Budget 2018-19 (June 2018)		25,424	25,509	25,550	25,606
State Budget Adoption		25,424	25,509	25,550	25,606
First Interim		25,162	25,035	25,035	25,035
Second Interim		25,162	24,922	24,647	24,647
Enrollment	26,071				
Adopted Budget 2018-19 (June 2018)		26,210	26,298	26,340	26,398
State Budget Adoption		26,210	26,298	26,340	26,398
First Interim		25,790	25,790	25,790	25,790
Second Interim		25,788	25,511	25,511	25,511
Unduplicated Count - Enrollment	14,560				
Adopted Budget 2018-19 (June 2018)		14,560	14,560	14,560	14,560
State Budget Adoption		14,560	14,560	14,560	14,560
First Interim		14,560	14,560	14,560	14,560
Second Interim		14,704	14,704	14,704	14,704
<u>EMPLOYEE BENEFITS</u>					
- STRS Rates	14.430%	16.280%	17.100%	18.100%	18.100%
- PERS Rates	15.531%	18.062%	20.700%	23.400%	24.500%
- Workers Compensation	2.399%	2.232%	2.232%	2.232%	2.232%
- Retiree Benefits	1.298%	1.298%	1.298%	1.298%	1.298%
Utilizing Fund #67.1 Balance	---	---	---	---	---
- Health & Welfare Insurance Increase (District-wide)	\$1,548,460	\$2,775,767	\$2,782,948	\$2,782,948	\$2,782,948

**Budget Adjustment Impact on Unrestricted General Fund Ending Balance  
2018-19 Second Interim**

<b>Major Changes</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
<b>Adopted Budget 2018-19 Ending Balance</b>	\$ 47,212,610	\$ 35,417,831	\$ 39,006,334	\$ 32,909,661	\$ 26,059,185	\$ 22,584,886
<b>Adjustment For Actual 2017-18 Ending Balance</b>	\$ -	\$ 4,386,793	\$ 4,386,793	\$ 4,386,793	\$ 4,386,793	\$ 4,386,793
<b>Revised 2018-19 Ending Balance Reflecting Actuals Adjustmen</b>	\$ 47,212,610	\$ 39,804,624	\$ 43,393,127	\$ 37,296,454	\$ 30,445,978	\$ 26,971,679
<b>Initial July Adjustments (After Governor Signed State Budget)</b>						
Revised LCFF Funding Variables			\$ 1,584,516	\$ 1,646,649	\$ 1,666,061	\$ 1,735,699
2018-19 One-Time State Discretionary Funding Adjustment (from \$8.74 million down to \$4.40 million)			\$ (4,340,000)	\$ -	\$ -	\$ -
<b>First Interim Adjustments</b>						
Revised LCFF Funding Variables			\$ (2,029,366)	\$ (3,511,128)	\$ (3,256,589)	\$ (3,982,442)
Cost of Converting Yard Duty Aides To Regular Monthly Employees			\$ (10,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)
One-Time Additional Title II CSR Funds			\$ 200,000	\$ -	\$ -	\$ -
Supplemental Program - Primarily Translator Cost Adjustments			\$ -	\$ (434,596)	\$ (434,596)	\$ (434,596)
ATS Saturday School Program			\$ (30,328)	\$ (30,328)	\$ (30,328)	\$ (30,328)
CSEA 2017-18 Retroactive Settlement			\$ (1,296,086)	\$ (648,043)	\$ (648,043)	\$ (648,043)
Budget Prior Year Carry-Over			\$ (5,075,190)	\$ -	\$ -	\$ -
Misc. Other Income			\$ 1,392	\$ -	\$ -	\$ -
Solvency Plan Savings For 2019-20 (ongoing)			\$ -	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
<b>Second Interim Adjustments</b>						
Revised LCFF Funding Variables (Governor's January Proposal & ADA Adjustments)			\$ 278,875	\$ 1,861,180	\$ 238,834	\$ (665,099)
STRS Savings - Governor's January Budget Proposal			\$ -	\$ 1,279,615	\$ 1,253,093	\$ 1,263,948
PERS Savings - Governor's January Budget Proposal			\$ -	\$ 36,399	\$ 37,699	\$ 38,999
Special Education Services Projected Actuals vs. Budget			\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)
2018-19 One-Time Projected Actuals vs. Budget			\$ 6,950,677	\$ -	\$ -	\$ -
Minimum Wage Increase Impact To Salary Schedule			\$ -	\$ (6,518)	\$ (29,547)	\$ (68,445)
Minimum Wage Increase To Student Wages, Hourly & Overtime			\$ -	\$ (107,519)	\$ (214,988)	\$ (376,257)
TK-3 CSR Ratio From 26:1 to 24:1			\$ -	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)
Misc. Other Income			\$ 1,446	\$ -	\$ -	\$ -
Current Year Impact	\$ -	\$ -	\$ (5,764,064)	\$ 1,065,711	\$ (438,404)	\$ (2,186,563)
Cumulative Impact to Ending Balance	\$ -	\$ -	\$ (5,764,064)	\$ (4,698,353)	\$ (5,136,757)	\$ (7,323,320)
<b>Adjusted Ending Balance Projection</b>	<b>\$ 47,212,610</b>	<b>\$ 39,804,624</b>	<b>\$ 37,629,063</b>	<b>\$ 32,598,101</b>	<b>\$ 25,309,221</b>	<b>\$ 19,648,359</b>
<b>Designated and Restricted Portion:</b>						
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 77,474	\$ 80,096	\$ 80,096	\$ 80,096	\$ 80,096	\$ 80,096
Prepaid Expenditures	\$ 888,655	\$ 453,078	\$ -	\$ -	\$ -	\$ -
3% Mandated Reserve for Economic Uncertainties	\$ 8,442,375	\$ 9,063,316	\$ 8,947,296	\$ 8,913,056	\$ 9,134,254	\$ 9,312,651
Reserve For Future LACOE System Charges	\$ 1,400,000	\$ 1,120,000	\$ 840,000	\$ 560,000	\$ 280,000	\$ -
Reserve for Carry-Overs, MAA, Board Elections	\$ 5,049,878	\$ 6,059,745	\$ 4,675,641	\$ 4,675,641	\$ 4,675,641	\$ 4,675,641
Reserve For 2017-18 CSEA 1.5% Salary Increase	\$ -	\$ 651,962	\$ -	\$ -	\$ -	\$ -
Reserve for One-Time 2017-18 Discretionary Funding	\$ -	\$ 3,575,923	\$ 1,222,896	\$ -	\$ -	\$ -
Reserve for 2018-19 FASO Wall Costs		\$ 201,226	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Balance in Excess of Assigned And 3% Reserve</b>	<b>\$ 31,284,228</b>	<b>\$ 18,529,278</b>	<b>\$ 21,793,134</b>	<b>\$ 18,299,308</b>	<b>\$ 11,069,230</b>	<b>\$ 5,509,971</b>

**Memo Items:**

LCFF Net Income Growth less STRS/PERS/Special Ed. Increases	\$ -	\$ -	\$ 4,348,430	\$ 10,160,982	\$ 21,678,975
<b>Unassigned Balance If All Net LCFF Income Growth Is Spent</b>	<b>\$ 18,529,278</b>	<b>\$ 21,793,134</b>	<b>\$ 13,950,877</b>	<b>\$ 908,248</b>	<b>\$ (16,169,003)</b>

**GLENDALE UNIFIED SCHOOL DISTRICT  
2019-20 Fiscal Stability Plan (Summary)**

<b>Program</b>	<b>Est. Savings</b>
Restructure funding source for professional development to LPS Block Grant	\$ 500,000
4.5% reduction in all DO department budgets - supplies, services, conferences	\$ 1,130,000
Reduce copier/printer equipment and supply costs due to new contract (phase-in)	\$ 150,000
Reduce annual increase in projected H&W rates from +9%/yr to +8%/yr	\$ 300,000
Move up to 9 Grounds positions to Routine Restricted Maint funding	\$ 720,000
Eliminate or reclassify classified and/or management positions	\$ 709,000
Eliminate teaching positions due to decline in enrollment	\$ 1,499,000
<b>Total</b>	<b>\$ 5,008,000</b>

**GLENDAL UNIFIED SCHOOL DISTRICT  
2019-20 Fiscal Stability Plan (Detail)**

<b>Dept</b>	<b>Program</b>	<b>Est. Savings</b>
T&L	Restructure funding source for professional development to LPS Block Grant	\$ 500,000
DO	Eliminate (1) ETIS Sr. Info Analyst	\$ 104,000
DO	Eliminate (1) Purchasing Agent	\$ 122,000
DO	Eliminate (1) Accounts Payable Supervisor and Realign to Accounting Tech	\$ 6,000
DO	Eliminate (1) TCIII in HR	\$ 36,000
DO	Eliminate (2.5) TC in CTE/T&L/Student Services	\$ 111,000
DO	4.5% reduction in all DO department budgets - supplies, services, conferences	\$ 1,130,000
DO	Reduce copier/printer equipment and supply costs due to new contract (phase-in)	\$ 150,000
DO	Reduce annual increase in projected H&W rates from +9%/yr to +8%/yr	\$ 300,000
FASO	Move up to 9 Grounds positions to Routine Restricted Maint funding	\$ 720,000
FASO	Eliminate (1) Asst. Operations Coordinator	\$ 91,000
FASO	Eliminate (1) Grounds position	\$ 85,000
Elem	Eliminate (1) Asst. Principal	\$ 154,000
Elem	Eliminate (2.5) Teaching positions	\$ 265,000
Middle	Eliminate (7.2) Teaching positions due to declining enrollment	\$ 617,000
HS	Eliminate (7.2) Teaching positions due to declining enrollment	\$ 617,000
<b>Total</b>		<b>\$ 5,008,000</b>

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 12, 2019 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Craig Larimer Telephone: (818)241-3111 ext. 1349  
Title: Financial Analyst E-mail: CLarimer@gusd.net

**Criteria and Standards Review Summary**

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

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

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

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



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?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• 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	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	235,585,735.00	3.24%	243,213,081.00	2.09%	248,291,263.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	9,107,189.00	-48.18%	4,719,464.00	0.13%	4,725,385.00
4. Other Local Revenues	8600-8799	5,012,691.00	-3.40%	4,842,427.00	0.00%	4,842,427.00
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	(42,011,723.00)	-0.65%	(41,739,003.00)	-0.07%	(41,707,989.00)
6. Total (Sum lines A1 thru A5c)		207,893,892.00	1.61%	211,235,969.00	2.42%	216,351,086.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				101,754,289.00		104,709,789.00
b. Step & Column Adjustment				1,100,000.00		1,100,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,855,500.00		(554,652.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	101,754,289.00	2.90%	104,709,789.00	0.52%	105,255,137.00
2. Classified Salaries						
a. Base Salaries				26,063,809.00		26,653,934.00
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				410,125.00		1,250,498.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,063,809.00	2.26%	26,653,934.00	5.37%	28,084,432.00
3. Employee Benefits	3000-3999	57,353,971.00	12.86%	64,728,254.00	7.93%	69,859,470.00
4. Books and Supplies	4000-4999	5,091,867.00	-37.84%	3,165,095.00	0.20%	3,171,292.00
5. Services and Other Operating Expenditures	5000-5999	19,006,041.00	-12.81%	16,570,621.00	1.57%	16,830,402.00
6. Capital Outlay	6000-6999	593,033.00	-84.85%	89,841.00	0.00%	89,841.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	436,000.00	0.00%	436,000.00	0.00%	436,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,244,558.00)	-11.49%	(1,101,603.00)	0.00%	(1,101,608.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,015,000.00	0.00%	1,015,000.00	0.00%	1,015,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		210,069,452.00	2.95%	216,266,931.00	3.41%	223,639,966.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,175,560.00)		(5,030,962.00)		(7,288,880.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		39,804,622.73		37,629,062.73		32,598,100.73
2. Ending Fund Balance (Sum lines C and D1)		37,629,062.73		32,598,100.73		25,309,220.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,096.00		150,096.00		150,096.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,738,537.00		5,235,641.00		4,955,641.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,947,296.00		8,913,056.00		9,134,254.00
2. Unassigned/Unappropriated	9790	21,793,133.73		18,299,307.73		11,069,229.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		37,629,062.73		32,598,100.73		25,309,220.73

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,947,296.00		8,913,056.00		9,134,254.00
c. Unassigned/Unappropriated	9790	21,793,133.73		18,299,307.73		11,069,229.73
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		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
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>30,740,429.73</b>		<b>27,212,363.73</b>		<b>20,203,483.73</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
A1 is based on the State budget factors for LCFF. Expenditures reflect the Board of Education solvency plan at the account level. B1D reflects Projected salary savings, enrollment changes, retiree savings, classified 1718 salary settlement increase, attrition savings. Out years reflect TK-3 24 to 1 and exclude carry over. B2d reflects salary savings and BIA/EAIS staff increases, STRS/PERS/HW increases in all years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	16,667,929.00	-23.93%	12,679,038.00	0.06%	12,686,481.00
3. Other State Revenues	8300-8599	18,049,586.00	0.19%	18,083,972.00	0.13%	18,107,543.00
4. Other Local Revenues	8600-8799	10,740,335.00	-26.75%	7,867,030.00	0.00%	7,867,030.00
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	42,011,723.00	-0.65%	41,739,003.00	-0.07%	41,707,989.00
6. Total (Sum lines A1 thru A5c)		87,469,573.00	-8.12%	80,369,043.00	0.00%	80,369,043.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				25,194,615.00		23,492,328.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,952,287.00)		(249,929.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,194,615.00	-6.76%	23,492,328.00	0.00%	23,492,399.00
2. Classified Salaries						
a. Base Salaries				17,606,052.00		17,280,044.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(476,008.00)		(149,962.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,606,052.00	-1.85%	17,280,044.00	0.00%	17,280,082.00
3. Employee Benefits	3000-3999	18,437,924.00	-2.94%	17,895,091.00	0.00%	17,895,139.00
4. Books and Supplies	4000-4999	7,367,732.00	-44.87%	4,061,830.00	0.00%	4,061,864.00
5. Services and Other Operating Expenditures	5000-5999	17,064,553.00	-6.51%	15,954,281.00	0.00%	15,954,304.00
6. Capital Outlay	6000-6999	270,539.00	-77.19%	61,717.00	0.00%	61,717.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	530,000.00	0.06%	530,327.00	0.00%	530,326.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	843,558.00	-16.95%	700,603.00	0.00%	700,608.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	858,773.00	-0.01%	858,723.00	0.00%	858,734.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		88,173,746.00	-8.32%	80,834,944.00	0.00%	80,835,173.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(704,173.00)		(465,901.00)		(466,130.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,608,430.03		6,904,257.03		6,438,356.03
2. Ending Fund Balance (Sum lines C and D1)		6,904,257.03		6,438,356.03		5,972,226.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,904,257.03		6,438,356.03		5,972,226.03
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)		6,904,257.03		6,438,356.03		5,972,226.03

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

**F. ASSUMPTIONS**

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

B1D and B2D reflect attrition, 1718 classified salary settlement increases. Outyears exclude carry-over amounts.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	235,585,735.00	3.24%	243,213,081.00	2.09%	248,291,263.00
2. Federal Revenues	8100-8299	16,867,929.00	-23.65%	12,879,038.00	0.06%	12,886,481.00
3. Other State Revenues	8300-8599	27,156,775.00	-16.03%	22,803,436.00	0.13%	22,832,928.00
4. Other Local Revenues	8600-8799	15,753,026.00	-19.32%	12,709,457.00	0.00%	12,709,457.00
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)		295,363,465.00	-1.27%	291,605,012.00	1.75%	296,720,129.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				126,948,904.00		128,202,117.00
b. Step & Column Adjustment				1,350,000.00		1,350,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(96,787.00)		(804,581.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	126,948,904.00	0.99%	128,202,117.00	0.43%	128,747,536.00
2. Classified Salaries						
a. Base Salaries				43,669,861.00		43,933,978.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(65,883.00)		1,100,536.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	43,669,861.00	0.60%	43,933,978.00	3.26%	45,364,514.00
3. Employee Benefits	3000-3999	75,791,895.00	9.01%	82,623,345.00	6.21%	87,754,609.00
4. Books and Supplies	4000-4999	12,459,599.00	-42.00%	7,226,925.00	0.09%	7,233,156.00
5. Services and Other Operating Expenditures	5000-5999	36,070,594.00	-9.83%	32,524,902.00	0.80%	32,784,706.00
6. Capital Outlay	6000-6999	863,572.00	-82.45%	151,558.00	0.00%	151,558.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	966,000.00	0.03%	966,327.00	0.00%	966,326.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(401,000.00)	0.00%	(401,000.00)	0.00%	(401,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,873,773.00	0.00%	1,873,723.00	0.00%	1,873,734.00
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)		298,243,198.00	-0.38%	297,101,875.00	2.48%	304,475,139.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,879,733.00)		(5,496,863.00)		(7,755,010.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		47,413,052.76		44,533,319.76		39,036,456.76
2. Ending Fund Balance (Sum lines C and D1)		44,533,319.76		39,036,456.76		31,281,446.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,096.00		150,096.00		150,096.00
b. Restricted	9740	6,904,257.03		6,438,356.03		5,972,226.03
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	6,738,537.00		5,235,641.00		4,955,641.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,947,296.00		8,913,056.00		9,134,254.00
2. Unassigned/Unappropriated	9790	21,793,133.73		18,299,307.73		11,069,229.73
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		44,533,319.76		39,036,456.76		31,281,446.76

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>I. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,947,296.00		8,913,056.00		9,134,254.00
c. Unassigned/Unappropriated	9790	21,793,133.73		18,299,307.73		11,069,229.73
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		30,740,429.73		27,212,363.73		20,203,483.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.31%		9.16%		6.64%
<b>F. RECOMMENDED RESERVES</b>						
<b>I. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<u>Foothill SELPA</u>						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		4,910,882.00		4,910,882.00		4,910,882.00
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		24,904.00		24,629.00		24,629.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		298,243,198.00		297,101,875.00		304,475,139.00
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)		298,243,198.00		297,101,875.00		304,475,139.00
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)		8,947,295.94		8,913,056.25		9,134,254.17
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)		8,947,295.94		8,913,056.25		9,134,254.17
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2018-19 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	235,751,710.00	235,306,860.00	122,176,447.62	235,585,735.00	278,875.00	0.1%
2) Federal Revenue		8100-8299	200,000.00	200,000.00	475,303.66	200,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,447,189.00	9,107,189.00	4,713,633.00	9,107,189.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,842,427.00	5,012,691.00	2,313,975.85	5,012,691.00	0.00	0.0%
5) TOTAL, REVENUES			254,241,326.00	249,626,740.00	129,679,360.13	249,905,615.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	105,017,459.00	105,228,739.00	46,336,473.10	101,754,289.00	3,474,450.00	3.3%
2) Classified Salaries		2000-2999	25,189,526.00	26,386,799.00	12,626,388.33	26,063,809.00	322,990.00	1.2%
3) Employee Benefits		3000-3999	59,252,730.00	59,560,466.00	24,288,222.21	57,353,971.00	2,206,495.00	3.7%
4) Books and Supplies		4000-4999	3,867,111.00	5,585,238.00	3,315,179.76	5,091,867.00	473,371.00	8.6%
5) Services and Other Operating Expenditures		5000-5999	17,292,210.00	19,336,764.00	10,060,810.54	19,006,041.00	330,723.00	1.7%
6) Capital Outlay		6000-6999	89,841.00	593,033.00	121,093.52	593,033.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	436,000.00	436,000.00	216,000.00	436,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,101,910.00)	(1,101,910.00)	0.00	(1,244,558.00)	142,648.00	-12.9%
9) TOTAL, EXPENDITURES			210,042,967.00	216,005,129.00	96,966,167.46	209,054,452.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			44,198,359.00	33,621,611.00	32,713,192.67	40,851,163.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,015,000.00	1,015,000.00	0.00	1,015,000.00	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	(39,594,856.00)	(40,011,723.00)	(8,796,417.50)	(42,011,723.00)	(2,000,000.00)	5.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,609,856.00)	(41,026,723.00)	(8,796,417.50)	(43,026,723.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,588,503.00	(7,405,112.00)	23,916,775.17	(2,175,560.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,804,622.73	39,804,622.73		39,804,622.73	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)			39,804,622.73	39,804,622.73		39,804,622.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,804,622.73	39,804,622.73		39,804,622.73		
2) Ending Balance, June 30 (E + F1e)			43,393,125.73	32,399,510.73		37,629,062.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	80,096.00	80,096.00		80,096.00		
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	10,127,790.00	4,416,066.00		6,738,537.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,676,536.00	9,095,817.00		8,947,296.00		
Unassigned/Unappropriated Amount		9790	24,438,703.73	18,737,531.73		21,793,133.73		

2018-19 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,663,443.00	16,667,929.00	2,933,241.09	16,667,929.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,034,586.00	18,049,586.00	15,289,405.41	18,049,586.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,867,030.00	10,740,335.00	10,845,098.23	10,740,335.00	0.00	0.0%
5) TOTAL, REVENUES			38,565,059.00	45,457,850.00	29,067,744.73	45,457,850.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	23,493,628.00	25,194,615.00	11,150,319.06	25,194,615.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,069,633.00	17,606,052.00	7,733,569.97	17,606,052.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,832,922.00	18,437,924.00	7,861,709.25	18,437,924.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,061,696.00	7,367,732.00	2,913,894.93	7,367,732.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,550,636.00	15,064,553.00	7,098,977.63	17,064,553.00	(2,000,000.00)	-13.3%
6) Capital Outlay		6000-6999	61,717.00	270,539.00	380,323.94	270,539.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	530,000.00	530,000.00	0.00	530,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	700,910.00	843,558.00	0.00	843,558.00	0.00	0.0%
9) TOTAL, EXPENDITURES			77,301,142.00	85,314,973.00	37,138,794.78	87,314,973.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(38,736,083.00)	(39,857,123.00)	(8,071,050.05)	(41,857,123.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								0.0%
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	858,773.00	858,773.00	0.00	858,773.00	0.00	0.0%
2) Other Sources/Uses								0.0%
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	39,594,856.00	40,011,723.00	8,796,417.50	42,011,723.00	2,000,000.00	5.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,736,083.00	39,152,950.00	8,796,417.50	41,152,950.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(704,173.00)	725,367.45	(704,173.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,608,430.03	7,608,430.03		7,608,430.03	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)			7,608,430.03	7,608,430.03		7,608,430.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,608,430.03	7,608,430.03		7,608,430.03		
2) Ending Balance, June 30 (E + F1e)			7,608,430.03	6,904,257.03		6,904,257.03		
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			7,608,430.03	6,904,257.03		6,904,257.03		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	235,751,710.00	235,306,860.00	122,176,447.62	235,585,735.00	278,875.00	0.1%
2) Federal Revenue		8100-8299	12,863,443.00	16,867,929.00	3,408,544.75	16,867,929.00	0.00	0.0%
3) Other State Revenue		8300-8599	31,481,775.00	27,156,775.00	20,003,038.41	27,156,775.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,709,457.00	15,753,026.00	13,159,074.08	15,753,026.00	0.00	0.0%
5) TOTAL, REVENUES			292,806,385.00	295,084,590.00	158,747,104.86	295,363,465.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	128,511,087.00	130,423,354.00	57,488,792.16	126,948,904.00	3,474,450.00	2.7%
2) Classified Salaries		2000-2999	42,259,159.00	43,992,851.00	20,359,958.30	43,669,861.00	322,990.00	0.7%
3) Employee Benefits		3000-3999	77,085,652.00	77,998,390.00	32,149,931.46	75,791,895.00	2,206,495.00	2.8%
4) Books and Supplies		4000-4999	7,928,807.00	12,932,970.00	6,229,074.69	12,459,599.00	473,371.00	3.7%
5) Services and Other Operating Expenditures		5000-5999	30,842,846.00	34,401,317.00	17,159,788.17	36,070,594.00	(1,669,277.00)	-4.9%
6) Capital Outlay		6000-6999	151,558.00	863,572.00	501,417.46	863,572.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	966,000.00	966,000.00	216,000.00	966,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(401,000.00)	(258,352.00)	0.00	(401,000.00)	142,648.00	-55.2%
9) TOTAL, EXPENDITURES			287,344,109.00	301,320,102.00	134,104,962.24	296,369,425.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			5,462,276.00	(6,235,512.00)	24,642,142.62	(1,005,960.00)		0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								0.0%
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,873,773.00	1,873,773.00	0.00	1,873,773.00	0.00	0.0%
2) Other Sources/Uses								0.0%
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			(1,873,773.00)	(1,873,773.00)	0.00	(1,873,773.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,588,503.00	(8,109,285.00)	24,642,142.62	(2,879,733.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	47,413,052.76	47,413,052.76		47,413,052.76	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)			47,413,052.76	47,413,052.76		47,413,052.76		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,413,052.76	47,413,052.76		47,413,052.76		
2) Ending Balance, June 30 (E + F1e)			51,001,555.76	39,303,767.76		44,533,319.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	70,000.00	70,000.00		70,000.00		
Stores								
		9712	80,096.00	80,096.00		80,096.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	7,608,430.03	6,904,257.03		6,904,257.03		
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	10,127,790.00	4,416,066.00		6,738,537.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	8,676,536.00	9,095,817.00		8,947,296.00		
Unassigned/Unappropriated Amount								
		9790	24,438,703.73	18,737,531.73		21,793,133.73		

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 Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,899,882.00	4,899,882.00	3,911,552.00	4,899,882.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	159.32	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,910,882.00	4,910,882.00	3,911,711.32	4,910,882.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,910,882.00	4,910,882.00	3,911,552.00	4,910,882.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,910,882.00	4,910,882.00	3,911,552.00	4,910,882.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	159.32	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

10%

5%

0%

0%

0%

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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	159.32	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	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)								
			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)								
			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	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 Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	824,103.00	870,794.00	541,708.00	870,794.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,125,897.00	3,125,897.00	2,075,061.00	3,125,897.00	0.00	0.0%
4) Other Local Revenue		8600-8799	114,115.00	114,115.00	121,091.18	114,115.00	0.00	0.0%
5) TOTAL REVENUES			4,064,115.00	4,110,806.00	2,737,860.18	4,110,806.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,803,407.00	1,803,407.00	815,286.99	1,803,407.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,247,281.00	1,283,393.00	546,901.84	1,283,393.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,470,412.00	1,480,991.00	558,498.75	1,480,991.00	0.00	0.0%
4) Books and Supplies		4000-4999	153,305.00	153,305.00	65,777.37	153,305.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	131,483.00	131,483.00	114,905.36	131,483.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	111,000.00	111,000.00	0.00	111,000.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,916,888.00	4,963,579.00	2,101,368.31	4,963,579.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(852,773.00)	(852,773.00)	636,491.87	(852,773.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	858,773.00	858,773.00	0.00	858,773.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			858,773.00	858,773.00	0.00	858,773.00		



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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,000.00	6,000.00	636,481.87	6,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	298,503.65	298,503.65		298,503.65	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)			298,503.65	298,503.65		298,503.65		
d) Other Restatements								
		9786	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,503.65	298,503.65		298,503.65		
2) Ending Balance, June 30 (E + F1e)			304,503.65	304,503.65		304,503.65		
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								
		9718	0.00	0.00		0.00		
b) Restricted			266,493.83	266,493.83		266,493.83		
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	38,009.82	38,009.82		38,009.82		
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 Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,700,000.00	6,700,000.00	2,258,195.36	6,700,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	600,000.00	600,000.00	269,951.08	600,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,080,800.00	2,072,970.00	1,097,510.32	2,072,970.00	0.00	0.0%
5) TOTAL REVENUES			9,380,800.00	9,372,970.00	3,823,658.74	9,372,970.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,412,574.00	3,491,292.00	1,413,515.33	3,491,292.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,793,438.00	1,816,496.00	674,408.35	1,816,496.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,951,660.00	3,951,660.00	1,793,940.88	3,951,660.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	288,650.00	298,820.00	188,766.88	298,820.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	160,444.58	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	290,000.00	290,000.00	0.00	290,000.00	0.00	0.0%
9) TOTAL EXPENDITURES			9,734,322.00	9,848,268.00	4,231,076.02	9,848,268.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(373,522.00)	(475,298.00)	(607,419.28)	(475,298.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								0.0%
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								0.0%
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			0.00	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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(373,522.00)	(475,298.00)	(607,419.28)	(475,298.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,964,118.10	3,964,118.10		3,964,118.10	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)			3,964,118.10	3,964,118.10		3,964,118.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,964,118.10	3,964,118.10		3,964,118.10		
2) Ending Balance, June 30 (E + F1e)			3,590,596.10	3,488,820.10		3,488,820.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	117,271.31	117,271.31		117,271.31		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	15,843.48	14,087.48		14,087.48		
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	3,458,781.33	3,358,781.33		3,358,781.33		
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 Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	71,000.00	71,000.00	51,596.28	71,000.00	0.00	0.0%
5) TOTAL REVENUES			71,000.00	71,000.00	51,596.28	71,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			71,000.00	71,000.00	51,596.28	71,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			71,000.00	71,000.00	51,596.28	71,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	5,207,077.93	5,207,077.93		5,207,077.93	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,207,077.93	5,207,077.93		5,207,077.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,207,077.93	5,207,077.93		5,207,077.93		
2) Ending Balance, June 30 (E + F1e)			5,278,077.93	5,278,077.93		5,278,077.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	5,278,077.93	5,278,077.93		5,278,077.93		
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 Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900,000.00	900,000.00	607,950.04	900,000.00	0.00	0.0%
5) TOTAL, REVENUES			900,000.00	900,000.00	607,950.04	900,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,205,391.00	1,218,301.00	480,675.76	1,218,301.00	0.00	0.0%
3) Employee Benefits		3000-3999	599,938.00	603,134.00	219,625.29	603,134.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	57.00	21,702.51	57.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	309,027.11	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	20,200,000.00	18,851,453.00	8,904,830.77	18,851,453.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,005,329.00	20,670,945.00	9,935,661.44	20,670,945.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,105,329.00)	(19,770,945.00)	(9,327,911.40)	(19,770,945.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	37,765,000.00	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			0.00	0.00	37,765,000.00	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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,105,329.00)	(19,770,945.00)	28,437,088.60	(19,770,945.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,060,440.18	44,060,440.18		44,060,440.18	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)			44,060,440.18	44,060,440.18		44,060,440.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,060,440.18	44,060,440.18		44,060,440.18		
2) Ending Balance, June 30 (E + F1e)			22,955,111.18	24,289,495.18		24,289,495.18		
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		9718	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	7,592,279.50		7,592,279.50		
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	31,697,215.68	16,697,215.68		16,697,215.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(8,742,104.50)	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 Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,140,000.00	1,140,000.00	528,653.71	1,140,000.00	0.00	0.0%
5) TOTAL REVENUES			1,140,000.00	1,140,000.00	528,653.71	1,140,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,711.00	31,711.00	16,040.06	31,711.00	0.00	0.0%
3) Employee Benefits		3000-3999	21,986.00	21,986.00	8,655.97	21,986.00	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	500.00	0.00	500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	363,000.00	363,000.00	0.00	363,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	300,000.00	545,129.00	0.00	545,129.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			717,197.00	962,326.00	24,686.03	962,326.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			422,803.00	177,674.00	503,957.68	177,674.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			422,803.00	177,674.00	503,957.68	177,674.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,925,418.54	9,925,418.54		9,925,418.54	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)			9,925,418.54	9,925,418.54		9,925,418.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,925,418.54	9,925,418.54		9,925,418.54		
2) Ending Balance, June 30 (E + F1e)			10,348,221.54	10,103,092.54		10,103,092.54		
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) Legally Restricted Balance			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	10,348,221.54	10,103,092.54		10,103,092.54		
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, Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,468,165.00	2,468,165.00	2,468,165.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	5,031.94	10.00	0.00	0.0%
5) TOTAL REVENUES			10.00	2,468,175.00	2,473,196.94	2,468,175.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10.00	2,468,175.00	2,473,196.94	2,468,175.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,468,165.00	2,468,165.00	2,468,165.00	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			0.00	(2,468,165.00)	(2,468,165.00)	(2,468,165.00)		

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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10.00	10.00	5,031.94	10.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4.10	4.10		4.10	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)			4.10	4.10		4.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4.10	4.10		4.10		
2) Ending Balance, June 30 (E + F1e)			14.10	14.10		14.10		
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) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
d) Assigned								
Other Assignments		9790	14.10	14.10		14.10		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2018-19 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	196,370.67	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	284,098.00	284,098.00	0.00	284,098.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,235,000.00	1,235,000.00	961,675.22	1,235,000.00	0.00	0.0%
5) TOTAL REVENUES			1,519,098.00	1,519,098.00	1,158,045.69	1,519,098.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	92,135.00	92,135.00	45,673.69	92,135.00	0.00	0.0%
3) Employee Benefits		3000-3999	41,963.00	41,963.00	19,690.52	41,963.00	0.00	0.0%
4) Books and Supplies		4000-4999	869,500.00	819,500.00	217.43	819,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	429,481.00	429,481.00	85,945.33	429,481.00	0.00	0.0%
6) Capital Outlay		6000-6999	18,525,000.00	22,641,116.00	1,174,001.55	22,641,116.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,330,198.00	1,330,198.00	668,399.52	1,330,198.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			21,288,277.00	25,354,393.00	1,993,928.04	25,354,393.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,769,179.00)	(23,835,295.00)	(835,882.15)	(23,835,295.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,015,000.00	3,483,165.00	2,468,165.00	3,483,165.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,015,000.00	3,483,165.00	2,468,165.00	3,483,165.00		

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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,754,179.00)	(20,352,130.00)	1,632,282.85	(20,352,130.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,287,393.89	25,287,393.89		25,287,393.89	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)			25,287,393.89	25,287,393.89		25,287,393.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,287,393.89	25,287,393.89		25,287,393.89		
2) Ending Balance, June 30 (E + F1e)			6,533,214.89	4,935,263.89		4,935,263.89		
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) Legally Restricted Balance			2,942,250.15	944,289.15		944,289.15		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments			3,590,964.74	3,990,964.74		3,990,964.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2018-19 Second Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,069,399.00	18,069,399.00	0.00	18,069,399.00	0.00	0.0%
5) TOTAL REVENUES			18,069,399.00	18,069,399.00	0.00	18,069,399.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,873,870.00	20,873,870.00	0.00	20,873,870.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			20,873,870.00	20,873,870.00	0.00	20,873,870.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,804,471.00)	(2,804,471.00)	0.00	(2,804,471.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2018-19 Second Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,804,471.00)	(2,804,471.00)	0.00	(2,804,471.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,832,850.00	17,832,850.00		17,832,850.00	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)			17,832,850.00	17,832,850.00		17,832,850.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,832,850.00	17,832,850.00		17,832,850.00		
2) Ending Balance, June 30 (E + F1e)			14,828,379.00	14,828,379.00		14,828,379.00		
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) Legally Restricted Balance			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	14,828,379.00	14,828,379.00		14,828,379.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	185,000.00	185,000.00	115,750.30	185,000.00	0.00	0.0%
5) TOTAL REVENUES			185,000.00	185,000.00	115,750.30	185,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			185,000.00	185,000.00	115,750.30	185,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			185,000.00	185,000.00	115,750.30	185,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,684,083.77	11,684,083.77		11,684,083.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	82,559,091.00		82,559,091.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,684,083.77	94,243,174.77		94,243,174.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,684,083.77	94,243,174.77		94,243,174.77		
2) Ending Balance, June 30 (E + F1e)			11,869,083.77	94,428,174.77		94,428,174.77		
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) Legally Restricted Balance								
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	11,869,083.77	94,428,174.77		94,428,174.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2018-19 Second Interim  
Self-Insurance Fund  
Revenues, Expenses and Changes in Net Position

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 Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,679,193.00	15,679,193.00	7,085,428.86	15,679,193.00	0.00	0.0%
5) TOTAL, REVENUES			15,679,193.00	15,679,193.00	7,085,428.86	15,679,193.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	10,000.00	980.03	10,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	15,562,193.00	15,562,193.00	8,805,440.61	15,562,193.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,572,193.00	15,572,193.00	8,806,420.64	15,572,193.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			107,000.00	107,000.00	(1,720,991.78)	107,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7899	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			0.00	0.00	0.00	0.00		

2018-19 Second Interim  
Self-Insurance Fund  
Revenues, Expenses and Changes in Net Position

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. Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D)</b>			107,000.00	107,000.00	(1,720,991.78)	107,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,225,430.87	7,225,430.87		7,225,430.87	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)			7,225,430.87	7,225,430.87		7,225,430.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,225,430.87	7,225,430.87		7,225,430.87		
2) Ending Net Position, June 30 (E + F1e)			7,332,430.87	7,332,430.87		7,332,430.87		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	7,332,430.87	7,332,430.87		7,332,430.87		

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 Column B & D (F)
<b>A. REVENUES</b>								
1) LCOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,100.00	5,935.00	5,210.83	5,935.00	0.00	0.0%
5) TOTAL REVENUES			4,100.00	5,935.00	5,210.83	5,935.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,100.00	5,935.00	5,210.83	5,935.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	4,100.00	5,935.00	0.00	5,935.00	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			(4,100.00)	(5,935.00)	0.00	(5,935.00)		

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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	5,210.83	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	336,313.92	336,313.92		336,313.92	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)			336,313.92	336,313.92		336,313.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			336,313.92	336,313.92		336,313.92		
2) Ending Net Position, June 30 (E + F1e)			336,313.92	336,313.92		336,313.92		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	332,045.29	332,045.29		332,045.29		
c) Unrestricted Net Position		9790	4,268.63	4,268.63		4,268.63		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	25,406.00	25,144.00	24,904.00	25,144.00	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	25,406.00	25,144.00	24,904.00	25,144.00	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	18.00	18.00	18.00	18.00	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)	18.00	18.00	18.00	18.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	25,424.00	25,162.00	24,922.00	25,162.00	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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



Object	Beginning Balances (Ref: 000)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
LCFF/Revenue Limit Sources		78,842,630.34	57,963,550.66	59,082,273.11	62,201,647.11	53,277,820.60	42,410,488.72	67,162,608.41	72,028,835.67
Principal Apportionment									
Property Taxes		6,135,020.00	6,135,020.00	20,364,161.00	11,043,095.00	11,043,095.00	20,364,161.00	11,043,095.00	11,043,095.00
Miscellaneous Funds		1,203,486.72	1,834,856.06	61,061.72	0.00	929,819.34	24,230,936.45	7,788,820.33	3,379,852.51
Federal Revenue		0.00	0.00	882.84	(882.84)	0.00	0.00	0.00	0.00
Other State Revenue		134,285.54	141,342.78	287,254.67	1,778,807.35	271,630.69	402,104.22	393,119.50	301,251.00
Other Local Revenue		675,494.00	6,137,352.68	1,413,917.75	2,031,566.00	1,403,942.50	3,356,479.48	4,984,286.00	63,375.00
Interfund Transfers In		325,321.83	5,961,349.04	982,487.70	1,340,442.05	1,156,081.70	777,833.91	2,615,557.85	641,887.90
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		8,473,608.09	20,209,920.56	23,109,765.68	16,192,967.56	14,804,509.23	49,131,515.06	26,824,818.68	15,429,401.41
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		595,521.97	2,186,787.94	9,808,065.18	11,172,817.21	11,300,024.18	11,097,074.03	11,328,501.65	11,079,271.94
Classified Salaries		795.84	3,290,952.07	1,869,324.97	3,649,730.97	3,735,360.99	3,622,786.18	4,191,007.28	3,664,723.58
Employee Benefits		178,721.78	1,261,941.38	2,483,095.89	7,042,891.86	7,058,055.86	6,977,271.89	7,147,952.88	6,772,312.52
Books and Supplies		119,619.82	2,250,026.60	774,310.91	911,019.46	745,248.33	471,389.66	957,459.91	598,223.13
Services		2,351,343.92	1,281,363.87	1,875,363.54	2,908,286.86	3,307,483.95	2,617,077.23	2,818,868.80	2,805,289.49
Capital Outlay		1,295.00	99,860.54	129,115.13	65,688.94	80,386.31	85,626.86	39,444.68	60,155.22
Other Outgo			216,000.00		91,839.40	0.00	(91,839.40)	0.00	0.00
Interfund Transfers Out									
All Other Financing Uses									
<b>TOTAL DISBURSEMENTS</b>		3,247,298.33	10,586,932.40	16,939,275.42	25,842,274.70	26,226,559.64	24,779,386.45	26,483,235.30	24,979,975.88
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury									
Accounts Receivable		550,321.89	897,503.19	1,422,848.59	1,114,731.16	415,648.25	613,069.71	4,303,979.98	150,516.45
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
<b>SUBTOTAL</b>		550,321.89	897,503.19	1,422,848.59	1,114,731.16	415,648.25	613,069.71	4,303,979.98	150,516.45
Liabilities and Deferred Inflows									
Accounts Payable		26,127,186.84	(1,126,660.57)	3,913,710.61	585,524.62	(84,069.32)	325,414.04	(248,504.23)	(1,050,107.09)
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
<b>SUBTOTAL</b>		26,127,186.84	(1,126,660.57)	3,913,710.61	585,524.62	(84,069.32)	325,414.04	(248,504.23)	(1,050,107.09)
Nonoperating									
Suspense Clearing									
<b>TOTAL BALANCE SHEET ITEMS</b>		(26,105,389.44)	(8,504,265.71)	(3,051,116.26)	725,480.63	554,718.53	399,891.08	4,524,949.88	1,357,317.52
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
Ending Cash (A + E)		57,963,550.66	59,082,273.11	62,201,647.11	53,277,820.60	42,410,488.72	67,162,608.41	72,028,835.67	72,028,835.67
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF (Enter Month Name)</b>								
<b>A. BEGINNING CASH</b>	63,835,578.72	81,638,496.76	92,134,206.53	94,324,596.63				
<b>B. RECEIPTS</b>								
LFFF/Revenue Limit Sources								
Principal Apportionment	23,966,484.75	14,197,522.75	14,197,522.75	20,613,351.75	0.00		170,145,384.00	170,145,384.00
Property Taxes	5,436,782.44	14,109,564.40	4,013,294.83	2,401,856.20	0.00		65,440,351.00	65,440,351.00
Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	2,748,964.55	3,413,582.12	1,642,000.39	1,766,840.96	3,586,745.23		16,867,929.00	16,867,929.00
Other State Revenue	2,099,154.39	1,001,856.33	2,045,189.78	459,336.43	1,484,784.66		27,156,775.00	27,156,775.00
Other Local Revenue	315,846.88	1,085,715.46	154,714.20	289,456.25	106,331.23		15,753,026.00	15,753,026.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	34,617,233.01	33,808,301.06	22,052,721.95	25,530,841.59	5,177,861.12	0.00	295,363,465.00	295,363,465.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	11,676,167.98	11,676,167.98	11,676,167.98	11,676,167.98	11,676,167.98		126,948,904.00	126,948,904.00
Classified Salaries	3,929,035.82	3,929,035.82	3,929,035.82	3,929,035.82	3,929,035.84		43,669,861.00	43,669,861.00
Employee Benefits	7,373,930.20	7,373,930.20	7,373,930.20	7,373,930.20	7,373,930.22		75,791,895.00	75,791,895.00
Books and Supplies	1,126,460.24	1,126,460.24	1,126,460.24	1,126,460.24	1,126,460.24		12,459,599.00	12,459,599.00
Services	3,221,103.27	3,221,103.27	3,221,103.27	3,221,103.27	3,221,103.26		36,070,594.00	36,070,594.00
Capital Outlay	115,416.38	37,846.21	48,154.25	64,428.40	36,154.08		863,572.00	863,572.00
Other Outgo	135,412.86	86,496.18	127,130.96	0.00	0.00		965,000.00	965,000.00
Interfund Transfers Out	0.00	435,716.85	542,789.12	895,267.03	0.00		1,873,773.00	1,873,773.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	27,577,626.75	27,886,716.75	28,044,771.84	28,286,392.94	27,362,851.60	0.00	298,243,198.00	298,243,198.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	0.00
Accounts Receivable	6,001,368.39	7,003,665.36	8,634,123.38	6,036,655.44	3,471,148.18		40,615,799.97	40,615,799.97
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	6,001,368.39	7,003,665.36	8,634,123.38	6,036,655.44	3,471,148.18	0.00	40,615,799.97	40,615,799.97
Liabilities and Deferred Inflows								
Accounts Payable	(4,761,843.39)	561,786.39	451,663.39	0.00	667,135.38		25,361,256.67	25,361,256.67
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	(4,761,843.39)	561,786.39	451,663.39	0.00	667,135.38	0.00	25,361,256.67	25,361,256.67
Nonoperating								
Suspense Clearing	0.00	(1,867,779.51)	0.00	509,331.92	0.00		(12,483,185.68)	(12,483,185.68)
<b>TOTAL BALANCE SHEET ITEMS</b>	10,763,211.78	4,574,125.46	8,182,439.99	6,546,187.36	2,804,012.80	0.00	2,771,357.62	2,771,357.62
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	17,802,918.04	10,495,709.77	2,190,990.10	3,790,636.01	(19,380,977.66)	0.00	(108,375.36)	(108,375.36)
<b>F. ENDING CASH (A + E)</b>	81,638,496.76	92,134,206.53	94,324,596.63	98,115,232.64				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							78,734,254.96	78,734,254.96

Object	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)								
<b>A. BEGINNING CASH</b>	98,115,232.64	92,490,764.33	83,253,194.55	89,347,806.11	88,475,183.02	83,266,142.22	111,477,040.32	99,984,274.66
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	7,147,284.35	7,147,284.35	21,571,872.58	12,865,111.83	12,865,111.83	21,571,872.58	12,865,111.83	12,865,111.83
Property Taxes	2,571,033.53	1,954,741.36	0.00	3,015,463.88	3,910,514.34	20,141,368.39	6,474,998.22	0.00
Miscellaneous Funds								
Federal Revenue	520,543.18	1,117,816.37	2,515,789.78	815,189.36	148,536.30	1,114,787.45	209,159.36	316,789.22
Other State Revenue	950,156.38	1,299,159.46	1,315,485.31	5,400,125.98	1,256,984.51	2,414,785.36	845,789.84	1,578,945.82
Other Local Revenue	1,095,124.41	1,354,753.16	801,492.88	1,644,816.73	600,791.81	1,350,789.54	420,879.70	420,816.94
Interfund Transfers In								
All Other Financing Sources								
<b>TOTAL RECEIPTS</b>	12,284,141.85	12,873,754.70	26,204,620.55	23,740,707.78	18,781,938.79	46,593,603.32	20,815,838.95	15,181,663.81
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	384,945.82	4,548,789.38	9,787,489.38	11,543,878.41	10,475,369.28	12,894,001.37	12,950,187.36	12,455,282.82
Classified Salaries	254,715.36	2,983,745.36	3,315,745.36	4,611,879.36	3,541,636.36	3,954,611.36	3,578,456.22	4,090,846.38
Employee Benefits	125,745.82	2,030,846.38	3,225,546.87	7,487,614.65	8,054,789.36	7,599,789.36	6,998,789.85	7,487,682.33
Books and Supplies	555,917.31	555,917.31	555,917.31	555,917.31	555,917.31	555,917.31	555,917.31	555,917.31
Services	2,501,915.54	2,501,915.54	2,501,915.54	2,501,915.54	2,501,915.54	2,501,915.54	2,501,915.54	2,501,915.54
Capital Outlay	4,358.69	10,799.85	0.00	0.00	0.00	17,456.20	13,845.82	18,887.41
Other Outgo	0.00	0.00	350,741.41	0.00	0.00	(159,436.82)	424,846.36	284,389.46
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>	3,827,598.64	12,630,007.82	19,737,355.87	26,681,205.27	25,129,627.87	27,364,254.32	26,720,255.65	27,819,747.61
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury								
Accounts Receivable								
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable								
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
<b>F. ENDING CASH (A + E)</b>	92,490,764.33	83,253,194.55	89,347,806.11	88,475,183.02	83,266,142.22	111,477,040.32	99,984,274.66	111,477,040.32
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

Second Interim  
2018-19 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>								
<b>(Enter Month Name):</b>								
<b>A. BEGINNING CASH</b>								
	87,854,679.94	94,421,680.83	100,444,388.48	96,318,439.34				
<b>B. RECEIPTS</b>								
<b>LCHF/Revenue Limit Sources</b>								
8010-8019	21,571,872.58	12,865,111.83	12,865,111.83	21,571,872.58	0.00		177,772,730.00	177,772,730.00
8020-8079	2,846,997.89	16,099,800.67	5,009,745.36	3,415,787.36	0.00		65,440,351.00	65,440,351.00
<b>Miscellaneous Funds</b>								
8100-8299	4,525,824.88	813,984.12	257,784.36	111,846.82	410,986.80		0.00	
8300-8599	801,987.45	2,305,789.66	2,182,074.96	456,825.91	1,995,345.36		12,879,038.00	12,879,038.00
8600-8799	259,741.86	1,657,667.59	1,454,561.36	339,618.75	1,308,412.27		22,803,436.00	22,803,436.00
8910-8929							12,709,457.00	12,709,457.00
8930-8979							0.00	0.00
<b>Other Financing Sources</b>								
1000-1999	30,006,424.66	33,742,343.87	21,769,277.87	25,895,951.42	3,714,744.43	0.00	291,605,012.00	291,605,012.00
<b>C. DISBURSEMENTS</b>								
<b>Certificated Salaries</b>								
2000-2999	10,156,472.38	11,523,451.36	11,400,147.85	10,042,053.80	10,042,053.79		128,202,117.00	128,202,117.00
<b>Employee Benefits</b>								
3000-3999	4,378,456.87	3,023,737.58	3,997,489.85	3,101,328.96	3,101,328.96		43,933,978.00	43,933,978.00
<b>Books and Supplies</b>								
4000-4999	8,789,456.82	8,844,135.38	8,011,549.38	7,093,700.90	7,093,700.90		82,623,345.00	82,623,345.00
<b>Services</b>								
5000-5999	555,917.31	555,917.31	555,917.31	555,917.30	555,917.30		7,228,925.00	7,228,925.00
6000-6599	2,501,915.54	2,501,915.54	2,501,915.54	2,501,915.54	2,501,915.52		32,524,902.00	32,524,902.00
6000-6599	0.00	10,957.27	7,412.36	61,717.00	6,123.40		151,558.00	151,558.00
7000-7499	608,354.26	(345,135.66)	0.00	0.00	0.00		565,327.00	565,327.00
7600-7629	595,444.26	0.00	558,723.00	0.00	0.00		1,873,723.00	1,873,723.00
7630-7699	27,586,017.44	25,914,978.76	27,033,152.28	23,356,633.50	23,301,089.87	0.00	297,101,875.00	297,101,875.00
<b>D. BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
9111-9199							0.00	
9200-9299	4,135,268.36	741,658.36	2,148,369.25	3,815,645.36	845,168.38		20,584,879.49	20,584,879.49
9310							0.00	0.00
9320							0.00	0.00
9330							0.00	0.00
9340							0.00	0.00
9490							0.00	0.00
<b>SUBTOTAL</b>								
	4,135,268.36	741,658.36	2,148,369.25	3,815,645.36	845,168.38	0.00	20,584,879.49	20,584,879.49
<b>Liabilities and Deferred Inflows</b>								
9500-9599	135,820.05	2,546,315.82	1,325,012.23	2,519,873.30	458,286.80		31,323,401.64	31,323,401.64
9610							0.00	0.00
9640							0.00	0.00
9650							0.00	0.00
9690							0.00	0.00
<b>SUBTOTAL</b>								
	135,820.05	2,546,315.82	1,325,012.23	2,519,873.30	458,286.80	0.00	31,323,401.64	31,323,401.64
<b>Nonoperating</b>								
9910	47,145.36	0.00	314,588.25	208,136.84	1,114,588.38		396,993.19	396,993.19
<b>TOTAL BALANCE SHEET ITEMS</b>								
	4,046,593.67	(1,804,657.46)	1,137,925.27	1,503,908.90	1,501,468.96	0.00	(10,341,528.96)	(10,341,528.96)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
	6,467,000.69	5,072,707.65	(4,125,949.14)	4,043,226.82	(18,084,825.48)	0.00	(15,838,391.96)	(15,838,391.96)
<b>F. ENDING CASH (A + E)</b>								
	94,421,680.83	100,444,388.48	96,318,439.34	100,351,666.10				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								
							82,276,840.68	82,276,840.68

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	298,243,198.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,432,151.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	566,060.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	728,272.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	216,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,873,773.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	550,000.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,934,105.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	475,298.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				278,352,240.00

<b>Section II - Expenditures Per ADA</b>		<b>2018-19 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		24,922.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,168.94
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	282,274,724.49	11,226.97
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	282,274,724.49	11,226.97
B. Required effort (Line A.2 times 90%)	254,047,252.04	10,104.27
C. Current year expenditures (Line I.E and Line II.B)	278,352,240.00	11,168.94
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

Second Interim  
2018-19 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(121,174.00)	0.00	(401,000.00)				
Other Sources/Uses Detail					0.00	1,873,773.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	58,083.00	0.00	111,000.00	0.00				
Other Sources/Uses Detail					858,773.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	63,091.00	0.00	290,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,468,165.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,483,165.00	0.00		
Fund Reconciliation								
481 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim  
2018-19 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>121,174.00</b>	<b>(121,174.00)</b>	<b>401,000.00</b>	<b>(401,000.00)</b>	<b>4,341,938.00</b>	<b>4,341,938.00</b>		



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

**STANDARD:** Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	25,144.00		
	Charter School	0.00		
	<b>Total ADA</b>	<b>25,144.00</b>	<b>25,144.00</b>	<b>0.0%</b>
1st Subsequent Year (2019-20)	District Regular	25,017.00		
	Charter School			
	<b>Total ADA</b>	<b>25,017.00</b>	<b>24,904.00</b>	<b>-0.5%</b>
2nd Subsequent Year (2020-21)	District Regular	25,017.00		
	Charter School			
	<b>Total ADA</b>	<b>25,017.00</b>	<b>24,629.00</b>	<b>-1.6%</b>

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

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	25,790	25,788		
Charter School				
<b>Total Enrollment</b>	<b>25,790</b>	<b>25,788</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	25,790	25,511		
Charter School				
<b>Total Enrollment</b>	<b>25,790</b>	<b>25,511</b>	<b>-1.1%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	25,790	25,511		
Charter School				
<b>Total Enrollment</b>	<b>25,790</b>	<b>25,511</b>	<b>-1.1%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	25,113	26,117	
Charter School			
<b>Total ADA/Enrollment</b>	<b>25,113</b>	<b>26,117</b>	<b>96.2%</b>
Second Prior Year (2016-17)			
District Regular	25,128	26,075	
Charter School			
<b>Total ADA/Enrollment</b>	<b>25,128</b>	<b>26,075</b>	<b>96.4%</b>
First Prior Year (2017-18)			
District Regular	25,134	26,071	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>25,134</b>	<b>26,071</b>	<b>96.4%</b>
		Historical Average Ratio:	96.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.8%

**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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	24,904	25,788		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>24,904</b>	<b>25,788</b>	<b>96.6%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	24,629	25,511		
Charter School				
<b>Total ADA/Enrollment</b>	<b>24,629</b>	<b>25,511</b>	<b>96.5%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	24,629	25,511		
Charter School				
<b>Total ADA/Enrollment</b>	<b>24,629</b>	<b>25,511</b>	<b>96.5%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2018-19)	235,306,860.00		
1st Subsequent Year (2019-20)	241,351,901.00	243,213,081.00	0.8%	Met
2nd Subsequent Year (2020-21)	248,052,429.00	248,291,263.00	0.1%	Met

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

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	161,584,789.48	181,171,546.45	89.2%
Second Prior Year (2016-17)	169,743,299.83	189,185,692.12	89.7%
First Prior Year (2017-18)	179,615,876.52	202,599,486.96	88.7%
	Historical Average Ratio:		89.2%

	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):	86.2% to 92.2%	86.2% to 92.2%	86.2% to 92.2%

**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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	185,172,069.00	209,054,452.00	88.6%	Met
1st Subsequent Year (2019-20)	196,091,977.00	215,251,931.00	91.1%	Met
2nd Subsequent Year (2020-21)	203,199,039.00	222,624,966.00	91.3%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	16,815,385.00	16,867,929.00	0.3%	No
1st Subsequent Year (2019-20)	12,879,038.00	12,879,038.00	0.0%	No
2nd Subsequent Year (2020-21)	12,886,481.00	12,886,481.00	0.0%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	27,156,775.00	27,156,775.00	0.0%	No
1st Subsequent Year (2019-20)	22,803,436.00	22,803,436.00	0.0%	No
2nd Subsequent Year (2020-21)	22,832,928.00	22,832,928.00	0.0%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	14,232,999.00	15,753,026.00	10.7%	Yes
1st Subsequent Year (2019-20)	12,709,457.00	12,709,457.00	0.0%	No
2nd Subsequent Year (2020-21)	12,709,457.00	12,709,457.00	0.0%	No

Explanation:  
(required if Yes)

Primarily 2018-19 additional carry-over.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	11,459,999.00	12,459,599.00	8.7%	Yes
1st Subsequent Year (2019-20)	7,656,925.00	7,226,925.00	-5.6%	Yes
2nd Subsequent Year (2020-21)	7,663,156.00	7,233,156.00	-5.6%	Yes

Explanation:  
(required if Yes)

Primarily additional carry-over, and solvency plan reductions.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	34,483,881.00	36,070,594.00	4.6%	No
1st Subsequent Year (2019-20)	30,374,902.00	32,524,902.00	7.1%	Yes
2nd Subsequent Year (2020-21)	30,634,706.00	32,784,706.00	7.0%	Yes

Explanation:  
(required if Yes)

Primarily solvency plan reductions netting with additional carry-over and special ed service increases,

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	58,205,159.00	59,777,730.00	2.7%	Met
1st Subsequent Year (2019-20)	48,391,931.00	48,391,931.00	0.0%	Met
2nd Subsequent Year (2020-21)	48,428,866.00	48,428,866.00	0.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	45,943,880.00	48,530,193.00	5.6%	Not Met
1st Subsequent Year (2019-20)	38,031,827.00	39,751,827.00	4.5%	Met
2nd Subsequent Year (2020-21)	38,297,862.00	40,017,862.00	4.5%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since 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)

Primarily additional carry-over, and solvency plan reductions.

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

Primarily solvency plan reductions netting with additional carry-over and special ed service increases,

**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	8,676,536.00	8,679,987.00	Met
2. First Interim Contribution (information only) (Form 01031, First Interim, Criterion 7, Line 1)		8,679,987.00	

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.3%	9.2%	6.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.4%	3.1%	2.2%

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

DATA ENTRY: Current Year data are extracted. If Form MYP1 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			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYP1, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYP1, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2018-19)	(2,175,560.00)	210,069,452.00	1.0%	Met
1st Subsequent Year (2019-20)	(5,030,962.00)	216,266,931.00	2.3%	Met
2nd Subsequent Year (2020-21)	(7,286,880.00)	223,639,966.00	3.3%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The District's deficit spending pattern is primarily caused by STRS/PERS increases, Special Education increases and health and welfare increases over the years.

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2018-19)	44,533,319.76		Met
1st Subsequent Year (2019-20)	39,036,456.76		Met
2nd Subsequent Year (2020-21)	31,281,446.76		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)	98,115,232.64		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form A1, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	24,904	24,629	24,629
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):

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

	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)	4,910,882.00	4,910,882.00	4,910,882.00

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

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	298,243,198.00	297,101,875.00	304,475,139.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	298,243,198.00	297,101,875.00	304,475,139.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,947,295.94	8,913,056.25	9,134,254.17
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)	8,947,295.94	8,913,056.25	9,134,254.17

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,947,296.00	8,913,056.00	9,134,254.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	21,793,133.73	18,299,307.73	11,069,229.73
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	30,740,429.73	27,212,363.73	20,203,483.73
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.31%	9.16%	6.64%
District's Reserve Standard (Section 10B, Line 7):	8,947,295.94	8,913,056.25	9,134,254.17
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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(40,013,112.00)	(42,011,723.00)	5.0%	1,998,611.00	Met
1st Subsequent Year (2019-20)	(39,739,003.00)	(41,739,003.00)	5.0%	2,000,000.00	Met
2nd Subsequent Year (2020-21)	(39,707,989.00)	(41,707,989.00)	5.0%	1,999,980.00	Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2018-19)	1,873,773.00	1,873,773.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	1,873,723.00	1,873,723.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	1,873,734.00	1,873,734.00	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.

2/2/19

Project Information:  
(required if YES)


000000  
01CS1

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	22	Property Taxes	Measure K and Measure S	343,625,548
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

City of Glendale Loan	5	Central RDA Funds	7439	988,442
CREB (Old & New)	16	Fund 40.1 (RDA Funds)	7439	14,203,505
<b>TOTAL:</b>				<b>358,817,495</b>

Type of Commitment (continued)	Prior Year (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	22,718,156	22,428,469	18,737,019	18,695,431
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

City of Glendale Loan	195,999	216,000	237,000	258,000
CREB (Old & New)	1,209,874	1,330,198	1,323,563	1,317,113
<b>Total Annual Payments:</b>	<b>24,124,029</b>	<b>23,974,667</b>	<b>20,297,582</b>	<b>20,270,544</b>
<b>Has total annual payment increased over prior year (2017-18)?</b>		<b>No</b>	<b>No</b>	<b>No</b>



**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)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	74,970,772.00	74,970,772.00
b. OPEB plan(s) fiduciary net position (if applicable)	74,970,772.00	74,970,772.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00

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

	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 30, 2018	Jun 30, 2018

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2018-19)	6,562,696.00	6,562,696.00
1st Subsequent Year (2019-20)	6,562,696.00	6,562,696.00
2nd Subsequent Year (2020-21)	6,562,696.00	6,562,696.00

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)	2,382,920.00	2,403,223.00
1st Subsequent Year (2019-20)	2,382,920.00	2,400,000.00
2nd Subsequent Year (2020-21)	2,382,920.00	2,400,000.00

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

Current Year (2018-19)	2,382,920.00	2,403,223.00
1st Subsequent Year (2019-20)	2,382,920.00	2,400,000.00
2nd Subsequent Year (2020-21)	2,382,920.00	2,400,000.00

d. Number of retirees receiving OPEB benefits

Current Year (2018-19)	168	168
1st Subsequent Year (2019-20)	168	168
2nd Subsequent Year (2020-21)	168	168

4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim


4. Comments:

Health and welfare is fully insured. Workers comp is currently "dollar-one" coverage. Pre 2005 workers comp are self-insured. Vision, dental and pharmacy are self-insured (minor programs). Property and Liability is in a JPA.

**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	1,295.0	1,295.0	1,302.0	1,306.0

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

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**Multiyear Agreement**

Total cost of salary settlement

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

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

[ ]

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 1,365,504

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	20,900,000	23,600,000	25,800,000
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	8.6%	8.0%	8.0%

**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?

No		
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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**

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,350,000	1,350,000	1,350,000
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

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

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

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

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

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

if Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	926.0	926.0	926.0	926.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	0	0	0

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
11,320,000	12,338,800	13,450,000
Varies	Varies	Varies
8.6%	8.0%	8.0%

**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:

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
330,000	330,000	330,000
1.0%	1.0%	1.0%

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
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?   
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	198.0	198.0	198.0	198.0

1a. Have any salary and benefit negotiations been settled since first interim projections?  
If Yes, complete question 2.   
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

**Negotiations Not Settled**

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4. Amount included for any tentative salary schedule increases	0	0	0

**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	3,580,000	3,902,200	4,253,400
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	8.6%	8.0%	8.0%

**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	100,000	100,000	100,000
3. Percent change in step and column over prior year	1.0%	1.0%	1.0%

**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	12,000	12,000	12,000
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%



**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.

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

Comments:  
(optional)

New Interim Superintendent

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