

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 07, 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: Dennis Snelling Telephone: (916) 771-1600 Ext. 50111
Title: Assistant Superintendent, Business E-mail: dsnelling@rcsdk8.org

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? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment? • 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
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?		X
				X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?	X	
			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) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		
			X	
			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) • Classified? (Section S8B, Line 3)		
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	89,804,481.00	92,437,525.00	48,499,346.18	92,714,132.00	276,607.00	0.3%
2) Federal Revenue		8100-8299	113,000.00	98,814.00	0.00	98,814.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,513,168.00	3,937,212.00	1,907,877.19	3,937,670.00	458.00	0.0%
4) Other Local Revenue		8600-8799	536,207.00	733,400.00	416,281.33	944,650.00	211,250.00	28.8%
5) TOTAL, REVENUES			95,966,856.00	97,206,951.00	50,823,504.70	97,695,266.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,504,761.00	47,854,083.00	26,149,727.85	47,893,803.00	(39,720.00)	-0.1%
2) Classified Salaries		2000-2999	8,128,310.00	8,442,305.00	4,888,908.77	8,467,117.00	(24,812.00)	-0.3%
3) Employee Benefits		3000-3999	15,493,817.00	15,806,408.00	8,721,821.00	15,823,209.00	(16,801.00)	-0.1%
4) Books and Supplies		4000-4999	2,159,126.00	2,625,441.00	1,514,199.26	2,545,262.00	80,179.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	5,388,133.00	5,748,174.00	2,689,670.20	5,813,128.00	(64,954.00)	-1.1%
6) Capital Outlay		6000-6999	0.00	806,479.00	240,340.15	1,016,234.00	(209,755.00)	-26.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	809,062.00	809,062.00	230,025.77	809,062.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(369,747.00)	(396,448.00)	0.00	(414,967.00)	18,519.00	-4.7%
9) TOTAL, EXPENDITURES			78,113,462.00	81,695,504.00	44,434,693.00	81,952,848.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			17,853,394.00	15,511,447.00	6,388,811.70	15,742,418.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	235,726.00	235,726.00	235,725.72	235,726.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,016,675.00)	(13,944,999.00)	0.00	(14,063,969.00)	(118,970.00)	0.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,780,949.00)	(13,709,273.00)	235,725.72	(13,828,243.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,072,445.00	1,802,174.00	6,624,537.42	1,914,175.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	18,504,457.00	19,670,309.00		19,670,309.00	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)								
			18,504,457.00	19,670,309.00		19,670,309.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			18,504,457.00	19,670,309.00		19,670,309.00		
2) Ending Balance, June 30 (E + F1e)								
			23,576,902.00	21,472,483.00		21,584,484.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	10,000.00	10,000.00		10,000.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	269,871.00	270,327.00		270,327.00		
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	6,222,143.00	6,555,473.00		6,692,046.00		
Maintenance								
	0000	9760	614,000.00					
Curriculum Adoption								
	0000	9760	4,500,000.00					
New School Start-Up								
	0000	9760	450,000.00					
Technology Replacement								
	0000	9760	158,143.00					
Wi-Fi Upgrades								
	0000	9760	250,000.00					
Safety Measures								
	0000	9760	250,000.00					
Maintenance								
	0000	9760		532,858.00				
Curriculum Adoption								
	0000	9760		4,500,000.00				
New School Start-Up								
	0000	9760		450,000.00				
Technology Replacement								
	0000	9760		163,615.00				
Wi-Fi Upgrades								
	0000	9760		250,000.00				
Safety Measures								
	0000	9760		209,000.00				
Classroom Televisions								
	0000	9760		450,000.00				
Maintenance								
	0000	9760				519,431.00		
Curriculum Adoption								
	0000	9760				4,500,000.00		
New School Start-Up								
	0000	9760				450,000.00		
Technology Replacement								
	0000	9760				163,615.00		
Wi-Fi Upgrades								
	0000	9760				250,000.00		
Safety Measures								
	0000	9760				209,000.00		
Classroom Televisions								
	0000	9760				450,000.00		
Grades 6-8 Musical Instruments								
	0000	9760				150,000.00		
d) Assigned								
Other Assignments								
		9780	3,055,780.00	3,420,056.00		3,479,582.00		
Site/Department Carryover								
	0000	9780	275,000.00					
Medi-Cal Administrative Activities								
	0000	9780	315,207.00					
LCFF Supplemental								
	0000	9780	173,084.00					
Erate								
	0000	9780	136,288.00					
2% Board Reserve								
	0000	9780	2,156,201.00					
Site/Department Carryover								
	0000	9780		400,000.00				
Medi-Cal Administrative Activities								
	0000	9780		318,470.00				
LCFF Supplemental								
	0000	9780		325,116.00				
Erate								
	0000	9780		97,386.00				

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)
2% Board Reserve	0000	9780		2,279,084.00				
Site/Department Carryover	0000	9780				400,000.00		
Medi-Cal Administrative Activities	0000	9780				322,391.00		
LCFF Supplemental	0000	9780				327,390.00		
Erate	0000	9780				139,553.00		
2% Board Reserve	0000	9780				2,290,248.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,234,301.00	3,418,626.00		3,435,372.00		
Unassigned/Unappropriated Amount		9790	10,784,807.00	7,798,001.00		7,697,157.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,756,060.00	1,889,790.00	0.00	1,857,830.00	(31,960.00)	-1.7%
2) Federal Revenue		8100-8299	3,756,838.00	4,114,427.00	880,914.18	4,040,494.00	(73,933.00)	-1.8%
3) Other State Revenue		8300-8599	5,762,237.00	6,863,150.00	1,116,849.82	6,943,349.00	80,199.00	1.2%
4) Other Local Revenue		8600-8799	5,254,598.00	5,706,643.00	3,251,829.01	5,906,974.00	200,331.00	3.5%
5) TOTAL, REVENUES			16,529,733.00	18,574,010.00	5,249,593.01	18,748,647.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,272,354.00	9,448,476.00	5,180,452.83	9,414,499.00	33,977.00	0.4%
2) Classified Salaries		2000-2999	4,910,987.00	5,213,991.00	2,993,715.40	5,181,800.00	32,191.00	0.6%
3) Employee Benefits		3000-3999	8,493,375.00	8,627,959.00	2,349,756.02	8,616,432.00	11,527.00	0.1%
4) Books and Supplies		4000-4999	1,729,655.00	2,056,971.00	1,036,878.50	1,838,969.00	218,002.00	10.6%
5) Services and Other Operating Expenditures		5000-5999	3,127,129.00	4,406,162.00	1,611,597.03	4,677,181.00	(271,019.00)	-6.2%
6) Capital Outlay		6000-6999	366,660.00	515,928.00	197,045.60	525,000.00	(9,072.00)	-1.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,676,663.00	1,883,776.00	(11,576.00)	2,181,715.00	(297,939.00)	-15.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	119,747.00	105,429.00	0.00	123,948.00	(18,519.00)	-17.6%
9) TOTAL, EXPENDITURES			29,696,570.00	32,258,692.00	13,357,869.38	32,559,544.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,166,837.00)	(13,684,682.00)	(8,108,276.37)	(13,810,897.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	13,016,675.00	13,944,999.00	0.00	14,063,969.00	118,970.00	0.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,016,675.00	13,944,999.00	0.00	14,063,969.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(150,162.00)	260,317.00	(8,108,276.37)	253,072.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	4,178,475.00	4,214,366.00		4,214,366.00	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)			4,178,475.00	4,214,366.00		4,214,366.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,178,475.00	4,214,366.00		4,214,366.00		
2) Ending Balance, June 30 (E + F1e)			4,028,313.00	4,474,683.00		4,467,438.00		
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			4,028,313.00	4,474,683.00		4,467,438.00		
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		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	91,560,541.00	94,327,315.00	48,499,346.18	94,571,962.00	244,647.00	0.3%
2) Federal Revenue		8100-8299	3,869,838.00	4,213,241.00	880,914.18	4,139,308.00	(73,933.00)	-1.8%
3) Other State Revenue		8300-8599	11,275,405.00	10,800,362.00	3,024,727.01	10,881,019.00	80,657.00	0.7%
4) Other Local Revenue		8600-8799	5,790,805.00	6,440,043.00	3,668,110.34	6,851,624.00	411,581.00	6.4%
5) TOTAL, REVENUES			112,496,589.00	115,780,961.00	56,073,097.71	116,443,913.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	55,777,115.00	57,302,559.00	31,330,180.68	57,308,302.00	(5,743.00)	0.0%
2) Classified Salaries		2000-2999	13,039,297.00	13,656,296.00	7,882,624.17	13,648,917.00	7,379.00	0.1%
3) Employee Benefits		3000-3999	23,987,192.00	24,434,367.00	11,071,577.02	24,439,641.00	(5,274.00)	0.0%
4) Books and Supplies		4000-4999	3,888,781.00	4,682,412.00	2,551,077.76	4,384,231.00	298,181.00	6.4%
5) Services and Other Operating Expenditures		5000-5999	8,515,262.00	10,154,336.00	4,301,267.23	10,490,309.00	(335,973.00)	-3.3%
6) Capital Outlay		6000-6999	366,660.00	1,322,407.00	437,385.75	1,541,234.00	(218,827.00)	-16.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,485,725.00	2,692,838.00	218,449.77	2,990,777.00	(297,939.00)	-11.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(250,000.00)	(291,019.00)	0.00	(291,019.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			107,810,032.00	113,954,196.00	57,792,562.38	114,512,392.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,686,557.00	1,826,765.00	(1,719,464.67)	1,931,521.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	235,726.00	235,726.00	235,725.72	235,726.00	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			235,726.00	235,726.00	235,725.72	235,726.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,922,283.00	2,052,491.00	(1,483,738.95)	2,167,247.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	22,682,932.00	23,884,675.00		23,884,675.00	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)								
			22,682,932.00	23,884,675.00		23,884,675.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			22,682,932.00	23,884,675.00		23,884,675.00		
2) Ending Balance, June 30 (E + F1e)								
			27,605,215.00	25,947,166.00		26,051,922.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	10,000.00	10,000.00		10,000.00		
		9712	0.00	0.00		0.00		
		9713	269,871.00	270,327.00		270,327.00		
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	4,028,313.00	4,474,683.00		4,467,438.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	6,222,143.00	6,555,473.00		6,692,046.00		
		9760	614,000.00					
		9760	4,500,000.00					
		9760	450,000.00					
		9760	158,143.00					
		9760	250,000.00					
		9760	250,000.00					
		9760		532,858.00				
		9760		4,500,000.00				
		9760		450,000.00				
		9760		163,615.00				
		9760		250,000.00				
		9760		209,000.00				
		9760		450,000.00				
		9760				519,431.00		
		9760				4,500,000.00		
		9760				450,000.00		
		9760				163,615.00		
		9760				250,000.00		
		9760				209,000.00		
		9760				450,000.00		
		9760				150,000.00		
d) Assigned								
Other Assignments								
		9780	3,055,780.00	3,420,056.00		3,479,582.00		
		9780	275,000.00					
		9780	315,207.00					
		9780	173,084.00					
		9780	136,288.00					
		9780	2,156,201.00					
		9780		400,000.00				
		9780		318,470.00				
		9780		325,116.00				
		9780		97,386.00				

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)
2% Board Reserve	0000	9780		2,279,084.00				
Site/Department Carryover	0000	9780				400,000.00		
Medi-Cal Administrative Activities	0000	9780				322,391.00		
LCFF Supplemental	0000	9780				327,390.00		
Erate	0000	9780				139,553.00		
2% Board Reserve	0000	9780				2,290,248.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,234,301.00	3,418,626.00		3,435,372.00		
Unassigned/Unappropriated Amount		9790	10,784,807.00	7,798,001.00		7,697,157.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,789,851.00	3,821,807.00	1,525,823.77	3,820,383.00	(1,444.00)	0.0%
3) Other State Revenue		8300-8599	241,521.00	249,116.00	94,336.62	237,541.00	(11,575.00)	-4.6%
4) Other Local Revenue		8600-8799	2,251,787.00	2,357,213.00	958,990.36	2,450,154.00	92,941.00	3.9%
5) TOTAL REVENUES			6,283,159.00	6,428,136.00	2,579,150.75	6,508,058.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,013,469.00	2,011,979.00	1,125,087.62	1,984,443.00	27,536.00	1.4%
3) Employee Benefits		3000-3999	616,828.00	628,064.00	345,937.48	624,462.00	3,602.00	0.6%
4) Books and Supplies		4000-4999	2,889,032.00	3,162,778.00	1,564,329.57	3,199,735.00	(36,957.00)	-1.2%
5) Services and Other Operating Expenditures		5000-5999	348,818.00	353,693.00	157,289.04	364,846.00	(11,153.00)	-3.2%
6) Capital Outlay		6000-6999	70,000.00	120,000.00	69,274.92	120,000.00	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	250,000.00	291,019.00	0.00	291,019.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,188,147.00	6,567,533.00	3,261,918.63	6,584,505.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			95,012.00	(139,397.00)	(682,767.88)	(76,447.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95,012.00	(139,397.00)	(682,767.88)	(76,447.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,822,533.00	2,040,427.00		2,040,427.00	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)			1,822,533.00	2,040,427.00		2,040,427.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,822,533.00	2,040,427.00		2,040,427.00		
2) Ending Balance, June 30 (E + F1e)			1,917,545.00	1,901,030.00		1,963,980.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	51,042.00	45,380.00		45,380.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,866,503.00	1,855,650.00		1,918,600.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	10,276,000.00	10,326,000.00	6,308,448.52	9,876,600.00	(449,400.00)	-4.4%
5) TOTAL REVENUES			10,276,000.00	10,326,000.00	6,308,448.52	9,876,600.00		
B. EXPENDITURES								
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	150,369.00	54,827.77	150,369.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,719,940.00	6,811,582.00	3,277,748.08	6,916,662.00	(105,080.00)	-1.5%
6) Capital Outlay		6000-6999	0.00	602,844.00	495,089.04	613,341.00	(10,497.00)	-1.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,245,250.00	1,246,250.00	1,246,250.00	1,246,250.00	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			7,966,190.00	8,811,045.00	5,073,914.89	8,926,622.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,309,810.00	1,514,955.00	1,234,533.63	949,978.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,309,810.00	1,514,955.00	1,234,533.63	949,978.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,853,377.00	24,943,832.00		24,943,832.00	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)			22,853,377.00	24,943,832.00		24,943,832.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,853,377.00	24,943,832.00		24,943,832.00		
2) Ending Balance, June 30 (E + F1e)			25,163,187.00	26,458,787.00		25,893,810.00		
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								
c) Committed			25,163,187.00	26,458,787.00		25,893,810.00		
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)
A. REVENUES								
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	315.00	315.00	145.17	315.00	0.00	0.0%
5) TOTAL REVENUES			315.00	315.00	145.17	315.00		
B. EXPENSES								
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	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	100.00	100.00	0.00	100.00	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			5,100.00	5,100.00	5,000.00	5,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,785.00)	(4,785.00)	(4,854.83)	(4,785.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,785.00)	(4,785.00)	(4,854.83)	(4,785.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	61,586.00	61,798.00		61,798.00	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)			61,586.00	61,798.00		61,798.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			61,586.00	61,798.00		61,798.00		
2) Ending Net Position, June 30 (E + F1e)			56,801.00	57,013.00		57,013.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	56,801.00	57,013.00		57,013.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10,648.51	10,882.03	10,908.43	10,908.43	26.40	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,648.51	10,882.03	10,908.43	10,908.43	26.40	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	18.36	18.36	22.59	22.59	4.23	23%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	18.36	18.36	22.59	22.59	4.23	23%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,666.87	10,900.39	10,931.02	10,931.02	30.63	0%
7. Adults In Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ACTUALS THROUGH THE MONTH OF	Object	July	August	September	October	November	December	January	February
A. BEGINNING CASH (Enter Month Name)									
January									
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,804,314.00	1,804,314.00	6,774,121.00	3,247,766.00	3,247,766.00	6,774,121.00	3,247,766.00	3,567,481.00
Miscellaneous Funds	8020-8079	1,889.00	(1,074.00)	(2,148.00)	714,438.00	(1,432.00)	(1,432.00)	1,581,465.00	704,061.00
Federal Revenue	8080-8099	405.00	1,068.00	241,187.00	59,099.00	113,939.00	(1,432.00)	465,217.00	(1,877.00)
Other State Revenue	8300-8599	219,889.00	315,885.00	541,619.00	487,752.00	86,473.00	840,424.00	1,510,078.00	63,586.00
Other Local Revenue	8600-8799				580,549.00	567,864.00	571,743.00	870,860.00	82,378.00
Interfund Transfers In	8910-8929								713,033.00
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		2,026,497.00	2,120,193.00	7,554,779.00	5,088,173.00	295,726.00	27,495,190.00	7,773,654.00	5,108,664.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	333,687.00	4,983,414.00	5,011,477.00	5,078,947.00	5,190,730.00	529,118.00	10,202,809.00	5,064,654.00
Classified Salaries	2000-2999	608,026.00	1,182,845.00	1,165,970.00	1,191,013.00	1,224,990.00	1,277,873.00	1,231,907.00	1,134,976.00
Employee Benefits	3000-3999	339,095.00	1,773,222.00	1,734,254.00	1,783,657.00	1,791,586.00	555,403.00	3,114,360.00	1,757,096.00
Books and Supplies	4000-4999	283,222.00	840,266.00	351,873.00	223,855.00	456,266.00	220,096.00	175,500.00	160,939.00
Services	5000-5999	540,684.00	615,692.00	333,577.00	383,529.00	984,160.00	495,992.00	947,653.00	736,850.00
Capital Outlay	6000-6599		87,203.00	61,291.00	70,346.00		59,819.00	158,727.00	171,134.00
Other Outgo	7000-7499	49,081.00	94,596.00	62,760.00	27,541.00	(15,529.00)			
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		2,153,775.00	9,577,238.00	8,721,202.00	8,738,888.00	9,632,203.00	3,138,301.00	15,630,956.00	9,025,649.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	161,783.00	112,489.00	(88,083.00)	(223,459.00)	319,507.00	(43,388.00)	(62,255.00)	197,892.00
Accounts Receivable	9200-9299	5,585,510.00	442,492.00	454,639.00	2,522,126.00	1,736,940.00	27,927.00	156,868.00	46,903.00
Due From Other Funds	9310	238,678.00		238,678.00					
Stores	9320								
Prepaid Expenditures	9330	282,898.00	(16,212.00)	28,783.00					
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		6,268,869.00	538,773.00	405,339.00	177,593.00	2,056,447.00	(15,461.00)	94,613.00	244,755.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	4,917,419.00	1,425,604.00	806,784.00	1,664,846.00	16,212.00	(2,905.00)	(2,191.00)	201,813.00
Due To Other Funds	9610				25.00				
Current Loans	9640								
Unearned Revenues	9650	182,967.00							
Deferred Inflows of Resources	9690								
SUBTOTAL		5,100,386.00	1,425,604.00	806,784.00	182,967.00	1,664,846.00	(2,905.00)	(2,191.00)	201,813.00
Nonoperating									
Suspense Clearing	9910	1,168,483.00							
TOTAL BALANCE SHEET ITEMS		(986,831.00)	(401,425.00)	(5,399.00)	633,821.00	2,040,236.00	(12,566.00)	96,804.00	42,942.00
E. NET INCREASE/DECREASE (B - C + D)									
E. ENDING CASH (A + E)		(1,014,109.00)	(7,856,470.00)	(1,171,822.00)	(3,016,894.00)	(3,341,632.00)	24,344,333.00	(7,960,498.00)	(3,874,043.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
		21,702,082.00	13,843,612.00	12,671,790.00	9,654,896.00	6,313,264.00	30,657,597.00	22,697,099.00	18,923,056.00

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	January	18,823,056.00	18,054,249.00	25,815,250.00	21,029,859.00				
B. RECEIPTS									
LFFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	7,153,621.00	3,567,481.00	3,567,481.00	7,153,621.00			51,909,853.00	51,909,853.00
Property Taxes	8020-8079	18,094.00	12,680,671.00	85,872.00	5,725,790.00			40,822,614.00	40,822,614.00
Miscellaneous Funds	8080-8099	(1,877.00)	(1,877.00)	(1,877.00)	(1,878.00)	1,857,830.00		1,839,495.00	1,839,495.00
Federal Revenue	8100-8299	279,359.00	33,016.00	76,408.00	2,804,022.00			4,139,308.00	4,139,308.00
Other State Revenue	8300-8399	537,881.00	666,238.00	507,960.00	6,081,835.00			10,881,019.00	10,881,019.00
Other Local Revenue	8600-8799	599,462.00	517,266.00	529,123.00	824,631.00			6,851,624.00	6,851,624.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							236,726.00	236,726.00
TOTAL RECEIPTS		8,586,540.00	17,464,795.00	4,764,967.00	22,588,021.00	1,657,830.00	0.00	116,679,639.00	116,679,639.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,178,320.00	5,150,618.00	5,330,899.00	5,253,629.00			57,308,302.00	57,308,302.00
Classified Salaries	2000-2999	1,151,117.00	1,132,713.00	1,134,044.00	1,213,443.00			13,648,917.00	13,648,917.00
Employee Benefits	3000-3999	1,755,988.00	1,736,706.00	1,786,459.00	6,330,225.00			24,439,641.00	24,439,641.00
Books and Supplies	4000-4999	229,201.00	340,133.00	238,467.00	864,413.00			4,384,231.00	4,384,231.00
Services	5000-5999	800,634.00	954,078.00	870,332.00	2,827,148.00			10,490,309.00	10,490,309.00
Capital Outlay	6000-6599	85,567.00	232,636.00	35,267.00	579,244.00			1,541,234.00	1,541,234.00
Other Outgo	7000-7499				299,594.00			2,699,758.00	2,699,758.00
Interfund Transfers Out	7600-7629					2,181,715.00		0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		9,200,437.00	9,548,884.00	9,395,448.00	17,387,696.00	2,181,715.00	0.00	114,512,392.00	114,512,392.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							151,582.00	
Accounts Receivable	9200-9299	46,903.00	46,903.00	46,903.00	46,906.00			5,585,510.00	
Due From Other Funds	9310							238,678.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							12,571.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		46,903.00	46,903.00	46,903.00	46,906.00	0.00	0.00	5,988,341.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	201,813.00	201,813.00	201,813.00	201,812.00			4,917,419.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9660							0.00	
Deferred Inflows of Resources	9690							182,967.00	
SUBTOTAL		201,813.00	201,813.00	201,813.00	201,812.00	0.00	0.00	5,100,386.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(154,910.00)	(154,910.00)	(154,910.00)	(154,906.00)	0.00	0.00	887,955.00	
E. NET INCREASE/DECREASE (B - C + D)		(769,807.00)	7,761,001.00	(4,785,391.00)	5,065,419.00	(823,885.00)	0.00	3,055,202.00	
F. ENDING CASH (A + E)		18,054,249.00	25,815,250.00	21,029,859.00	26,095,278.00			2,167,247.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								25,771,393.00	

2018-19 Second Interim Cash Flow Assumptions

(Please complete and return to PCOE with budget reports)

REVENUES	Included Yes/No	Amount	Comments & Timing
8010-8099 Revenue Limit Sources			
Principal Apportionment			
Payment schedule per CDE Website (5, 5, 9...) www.cde.ca.gov/fq/aa/pa/papayschedule.asp	Yes		
\$184/ada one-time discretionary funding (Dec, Mar, Apr)	Yes		
EPA payments in Sept, Dec, Mar, June	Yes		
Property Taxes (please note source for estimate)	Yes		2018/19 P1
8100 - 8299 Federal Revenue			
Did you include funding disbursed through the cash management system?	Yes		
8600 - 8799 Other Local Revenue			
What Interest Rate did you project?	1.74%	330,000	
Interest adjusted for effect of dry pd financing?	N/A		
Transfers In			
Interfund borrowing transfers from other funds	N/A		
TRANS Proceeds (including Mid-Year TRANS)	N/A		
Dry Pd Financing Arrangement w/County treasurer?	N/A		
EXPENDITURES			
1000 -3999 Salaries and Benefits			
COLAs or retroactive payments included?	Yes		
Salary rollbacks or furloughs included?	N/A		
Increases or decrease in H/W premiums included?	N/A		
4000 -6999 Supplies, Services, & Capital Outlay			
Elections, Legal Settlements	No		
Other large payments	No		
7000 - 7499 Other Outgo			
TRANS Debt Service Set-Asides	N/A		
Interfund borrowing payback	N/A		
Debt Service for Non-Voter Approved Debt	Yes	809,062	
2018-19 Billback	Yes		
Transfers Out			
Other	N/A		

**MULTI - YEAR PROJECTION ASSUMPTIONS
FISCAL YEARS ENDING 2019-2021
SECOND INTERIM 2018-19**

	2018-19	2019-20	2020-21
INCOME			
COST OF LIVING ADJUSTMENT (COLA)	3.70%	3.46%	2.86%
LCFF GAP FUNDING	100.00%	N/A	N/A
ADA/ENROLLMENT GROWTH	463 ADA increase	150 ADA increase	100 ADA increase
ENROLLMENT PROJECTION	11,237	11,390	11,492
ADA PROJECTIONS	10,931	11,081	11,181
UNDUPLICATED COUNT	3,631	3,631	3,631
SPECIAL ED (SELPA) INCOME (Dec / April Student count)	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate
K-3 CLASS SIZE	TK-3 26:1 School Avg.	TK-3 26:1 School Avg.	TK-3 26:1 School Avg.
STATE--One Time Funds	\$184.00 per ADA	None	None
LOTTERY INCOME-Unrestricted	\$151.00/annual	\$151.00/annual	\$151.00/annual
LOTTERY INCOME-Restricted	\$53.00/annual	\$53.00/annual	\$53.00/annual
INTEREST INCOME	\$330,000	\$330,000	\$330,000
TRANSPORTATION FEES	\$90,000	\$90,000	\$90,000
EXPENSES			
STEP AND COLUMN (ALL STAFF)	District Wide = 2.04%	District Wide = 2.04%	District Wide = 2.04%
STRS Rate	16.28%	17.10%	18.10%
PERS Rate	18.062%	20.70%	23.40%
RETIREEES	3.0 F.T.E.	4.0 F.T.E.	4.0 F.T.E.
GROWTH POSITIONS - TEACHERS	15.0 F.T.E.	11.0 F.T.E.	5.0 F.T.E.
GROWTH POSITIONS - SPED CERT	7.0 F.T.E.	3.0 F.T.E.	1.0 F.T.E.
GROWTH POSITIONS - Spec Ed Classified	4.0 F.T.E.	7.0 F.T.E.	2.0 F.T.E.
SPECIAL ED PCOE BILLBACK	Per SELPA	Rate increase 5%	Rate increase 5%
TRANSPORTATION CONTRACT WITH RJUHSD	5% increase over prior year	5% increase over prior year	5% increase over prior year
UTILITIES	2.5% Increase	2.5% Increase	2.5% Increase
Routine Restricted Maintenance	3%	3%	3%
GASB 45 (Pre-funding Retiree Health Costs)	Cost to Pre-fund not included	Cost to Pre-fund not included	Cost to Pre-fund not included

**ROSEVILLE CITY SCHOOL DISTRICT
SECOND INTERIM 2018-19
MULTI YEAR PROJECTION
RESTRICTED AND UNRESTRICTED FUNDS**

	2017-18	2018-19	2019-20	2020-21
REVENUES				
LCFF	84,785,645	94,571,962	99,170,530	102,805,632
Federal Revenue	3,801,327	4,139,308	3,780,957	3,780,957
Other State Revenue	9,837,373	10,881,019	8,111,475	8,157,822
Local Revenues	6,348,822	6,851,624	6,530,929	6,550,929
TOTAL REVENUES	104,773,167	116,443,913	117,593,891	121,295,340
EXPENDITURES				
Certificated Salaries	53,771,614	57,308,302	59,241,527	60,806,570
Classified Salaries	12,549,051	13,648,917	14,368,159	14,756,271
Employee Benefits	21,814,569	24,439,641	25,845,463	27,146,874
Books & Supplies	4,520,235	4,384,231	7,332,754	7,499,633
Services and Other Operating Exp	8,186,767	10,490,309	10,042,553	9,738,829
Capital Outlay	735,299	1,541,234	371,223	371,223
Other Outgo	2,577,749	2,990,777	3,017,140	3,103,833
Indirect / Direct charges	(234,868)	(291,019)	(291,019)	(291,019)
TOTAL EXPENDITURES	103,920,416	114,512,392	119,927,801	123,132,214
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	852,751	1,931,521	(2,333,910)	(1,836,874)
OTHER FINANCING SOURCES/USES	227,684	235,726	235,726	235,726
NET CHANGE IN FUND BALANCE	(1,080,435)	2,167,237	(2,098,184)	(1,601,148)
PROJECTED BEGINNING FUND BALANCE	22,804,240	23,884,675	26,051,922	23,953,738
PROJECTED ENDING FUND BALANCE	23,884,675	26,051,922	23,953,738	22,352,591
COMPONENTS OF ENDING BALANCE				
Non-Spendable:				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid Expenses	282,898	270,327	270,327	270,327
Restricted:	4,214,367	4,467,439	3,329,551	2,943,581
Committed:				
Maintenance	694,586	519,431	400,000	400,000
Curriculum Adoption	4,500,000	4,500,000	2,841,967	834,388
Furniture Replacement	-	-	-	-
New School Start-Up	578,779	450,000	420,000	400,000
K-8 Musical Instruments	-	150,000	100,000	50,000
Safety Measures	250,000	209,000	-	-
Student Information System	43,265	-	-	-
Classroom Televisions	-	450,000	225,000	-
Technology Replacement	208,722	163,615	-	-
Wi-Fi Upgrade	250,000	250,000	215,900	181,287
Assigned:				
Carryover--Site & District	1,273,415	1,189,334	1,189,334	1,189,334
Unassigned:				
3% Designation	3,117,612	3,435,372	3,597,834	3,693,966
Additional 2% Board Reserve	2,078,408	2,290,248	2,398,556	2,462,644
Unassigned Balance	6,382,622	7,697,156	8,955,270	9,917,063

**ROSEVILLE CITY SCHOOL DISTRICT
SECOND INTERIM 2018-19
MULTI YEAR PROJECTION
RESTRICTED FUNDS**

	2017-18	2018-19	2019-20	2020-21
REVENUES				
LCFF	1,761,511	1,857,830	1,857,830	1,857,830
Federal Revenue	3,702,513	4,040,494	3,682,143	3,682,143
Other State Revenue	6,234,583	6,943,349	6,006,658	6,014,963
Local Revenues	5,668,600	5,906,974	5,751,278	5,771,278
TOTAL REVENUES	17,367,207	18,748,647	17,297,909	17,326,214
EXPENDITURES				
Certificated Salaries	8,923,347	9,414,499	9,574,645	9,637,218
Classified Salaries	4,662,457	5,181,800	5,461,800	5,525,800
Employee Benefits	7,789,630	8,616,432	8,744,465	8,808,655
Books & Supplies	1,996,817	1,838,969	2,904,208	2,551,878
Services and Other Operating Exp	3,527,508	4,677,181	4,247,030	4,052,814
Capital Outlay	535,713	525,000	371,223	371,223
Other Outgo	1,633,112	2,181,715	2,181,715	2,231,715
Indirect / Direct charges (7300)	91,419	123,948	123,948	123,948
TOTAL EXPENDITURES	29,160,003	32,559,544	33,609,034	33,303,251
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(11,792,796)	(13,810,897)	(16,311,124)	(15,977,037)
OTHER FINANCING SOURCES/USES	11,820,616	14,063,969	15,173,236	15,591,067
NET CHANGE IN FUND BALANCE	27,620	263,072	1,107,088	366,970
PROJECTED BEGINNING FUND BALANCE	4,186,547	4,214,367	4,467,439	3,329,551
PROJECTED ENDING FUND BALANCE	4,214,367	4,467,439	3,329,551	2,943,581
COMPONENTS OF ENDING BALANCE				
Pre-Paid Expenditures	-	-	-	-
Restricted Reserves:				
Federal	176,458	176,458	176,458	176,458
State	3,591,681	3,844,753	2,706,865	2,320,895
Local	446,228	446,228	446,228	446,228
Curriculum Adoption (Lottery)	-	-	-	-

**ROSEVILLE CITY SCHOOL DISTRICT
SECOND INTERIM 2018-19
MULTI YEAR PROJECTION
UNRESTRICTED FUNDS**

	2017-18	2018-19	2019-20	2020-21
REVENUES				
LCFF	83,024,134	92,714,132	97,312,700	100,947,802
Federal Revenue	98,814	98,814	98,814	98,814
Other State Revenue	3,602,790	3,937,670	2,104,817	2,142,859
Local Revenues	680,222	944,650	779,651	779,651
TOTAL REVENUES	87,405,960	97,695,266	100,295,982	103,969,126
EXPENDITURES				
Certificated Salaries	44,848,267	47,893,803	49,666,882	51,169,352
Classified Salaries	7,886,594	8,467,117	8,906,359	9,230,471
Employee Benefits	14,024,939	15,823,209	17,100,999	18,338,219
Books & Supplies	2,523,418	2,545,262	4,428,546	4,947,755
Services and Other Operating Exp	4,659,259	5,813,128	5,795,523	5,686,015
Capital Outlay	199,586	1,016,234	-	-
Other Outgo	944,637	809,062	835,425	872,118
Indirect / Direct charges (7300)	(326,287)	(414,967)	(414,967)	(414,967)
TOTAL EXPENDITURES	74,760,413	81,952,848	86,318,767	89,828,963
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	12,645,547	15,742,418	13,977,215	14,140,163
OTHER FINANCING SOURCES/USES	(11,592,932)	(13,828,243)	(14,937,510)	(15,355,341)
NET CHANGE IN FUND BALANCE	1,052,615	1,914,175	(960,295)	(1,215,178)
PROJECTED BEGINNING FUND BALANCE	18,617,693	19,670,308	21,584,483	20,624,188
PROJECTED ENDING FUND BALANCE	19,670,308	21,584,483	20,624,188	19,409,010
COMPONENTS OF ENDING BALANCE				
Non-Spendable:				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid expenses	282,898	270,327	270,327	270,327
Restricted:	-	-	-	-
Committed:				
Maintenance	694,586	519,431	400,000	400,000
Curriculum Adoption	4,500,000	4,500,000	2,841,967	834,388
Furniture Replacement	-	-	-	-
New School Start-Up	578,779	450,000	420,000	400,000
K-8 Musical Instruments	-	150,000	100,000	50,000
Safety Measures	250,000	209,000	-	-
Student Information System	43,265	-	-	-
Classroom Televisions	-	450,000	225,000	-
Technology Replacement	208,722	163,615	-	-
WiFi Upgrade	250,000	250,000	215,900	181,287
Assigned:				
Carryover--Site & District	1,273,415	1,189,334	1,189,334	1,189,334
Unassigned:				
3% Designation	3,117,612	3,435,372	3,597,834	3,693,966
Additonal 2% Board Reserve	2,078,408	2,290,248	2,398,556	2,462,644

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	10,882.03	10,908.43		
	Charter School	0.00	0.00		
	Total ADA	10,882.03	10,908.43	0.2%	Met
1st Subsequent Year (2019-20)	District Regular	10,985.00	11,058.00		
	Charter School				
	Total ADA	10,985.00	11,058.00	0.7%	Met
2nd Subsequent Year (2020-21)	District Regular	11,087.00	11,158.00		
	Charter School				
	Total ADA	11,087.00	11,158.00	0.6%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	11,230	11,237		
Charter School				
Total Enrollment	11,230	11,237	0.1%	Met
1st Subsequent Year (2019-20)				
District Regular	11,333	11,390		
Charter School				
Total Enrollment	11,333	11,390	0.5%	Met
2nd Subsequent Year (2020-21)				
District Regular	11,435	11,492		
Charter School				
Total Enrollment	11,435	11,492	0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	9,761	10,084	
Charter School			
Total ADA/Enrollment	9,761	10,084	96.8%
Second Prior Year (2016-17)			
District Regular	10,186	10,554	
Charter School			
Total ADA/Enrollment	10,186	10,554	96.5%
First Prior Year (2017-18)			
District Regular	10,449	10,850	
Charter School	0		
Total ADA/Enrollment	10,449	10,850	96.3%
		Historical Average Ratio:	96.5%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		97.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	10,908	11,237		
Charter School	0			
Total ADA/Enrollment	10,908	11,237	97.1%	Not Met
1st Subsequent Year (2019-20)				
District Regular	11,058	11,390		
Charter School				
Total ADA/Enrollment	11,058	11,390	97.1%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	11,158	11,492		
Charter School				
Total ADA/Enrollment	11,158	11,492	97.1%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District's enrollment excludes transitional kindergarten students with birthdays after December 2nd.

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:

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)	92,455,912.00		
1st Subsequent Year (2019-20)	95,790,721.00	97,331,035.00	1.6%	Met
2nd Subsequent Year (2020-21)	99,186,134.00	100,966,137.00	1.8%	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)	56,498,948.34	63,938,267.69	88.4%
Second Prior Year (2016-17)	61,231,372.85	71,548,457.06	85.6%
First Prior Year (2017-18)	66,759,799.68	74,760,412.12	89.3%
	Historical Average Ratio:		87.8%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.8% to 90.8%	84.8% to 90.8%	84.8% to 90.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	72,184,129.00	81,952,848.00	88.1%	Met
1st Subsequent Year (2019-20)	75,674,240.00	86,318,767.00	87.7%	Met
2nd Subsequent Year (2020-21)	78,738,042.00	89,828,963.00	87.7%	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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	4,213,241.00	4,139,308.00	-1.8%	No
1st Subsequent Year (2019-20)	3,854,890.00	3,780,957.00	-1.9%	No
2nd Subsequent Year (2020-21)	3,854,890.00	3,780,957.00	-1.9%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	10,800,362.00	10,881,019.00	0.7%	No
1st Subsequent Year (2019-20)	8,019,795.00	8,111,475.00	1.1%	No
2nd Subsequent Year (2020-21)	8,054,231.00	8,157,822.00	1.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	6,440,043.00	6,851,624.00	6.4%	Yes
1st Subsequent Year (2019-20)	6,366,618.00	6,530,929.00	2.6%	No
2nd Subsequent Year (2020-21)	6,366,618.00	6,550,929.00	2.9%	No

Explanation:
(required if Yes)

The District's 2018-19 other local revenues increased due to: (1) a \$193,356 increase in projected AB602 Special Education revenues based upon the SELPA's most recent projection; (2) the District receiving a \$164,999 bus grant from the Placer County Air Pollution Control District.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	4,682,412.00	4,384,231.00	-6.4%	Yes
1st Subsequent Year (2019-20)	7,634,677.00	7,332,754.00	-4.0%	No
2nd Subsequent Year (2020-21)	7,682,410.00	7,499,633.00	-2.4%	No

Explanation:
(required if Yes)

The District reduced 2018-19 budgeted miscellaneous donations expenditures by \$265,000 to reflect expected 2018-19 carryover.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	10,154,336.00	10,490,309.00	3.3%	No
1st Subsequent Year (2019-20)	9,418,735.00	10,052,553.00	6.7%	Yes
2nd Subsequent Year (2020-21)	9,328,184.00	9,738,829.00	4.4%	No

Explanation:
(required if Yes)

The District has budgeted additional Routine Restricted Maintenance in order to reach 3% of General fund expenditures. In addition, for fiscal year 2019-20 the District has budgeted \$168,000 for safety measures including fencing.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	21,453,646.00	21,871,951.00	1.9%	Met
1st Subsequent Year (2019-20)	18,241,303.00	18,423,361.00	1.0%	Met
2nd Subsequent Year (2020-21)	18,275,739.00	18,489,708.00	1.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	14,836,748.00	14,874,540.00	0.3%	Met
1st Subsequent Year (2019-20)	17,053,412.00	17,385,307.00	1.9%	Met
2nd Subsequent Year (2020-21)	17,010,594.00	17,238,462.00	1.3%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,156,200.64	3,181,569.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		3,181,569.00	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.7%	10.5%	11.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.2%	3.5%	3.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	1,914,175.00	81,952,848.00	N/A	Met
1st Subsequent Year (2019-20)	(960,295.00)	86,318,767.00	1.1%	Met
2nd Subsequent Year (2020-21)	(1,215,178.00)	89,828,963.00	1.4%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2018-19)	26,051,922.00	
1st Subsequent Year (2019-20)	23,953,738.00	Met	
2nd Subsequent Year (2020-21)	22,352,591.00	Met	

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	Current Year (2018-19)	26,095,278.00	

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	10,908	11,058	11,158
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): _____

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

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)	114,512,392.00	119,927,801.00	123,132,214.00
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)	114,512,392.00	119,927,801.00	123,132,214.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,435,371.76	3,597,834.03	3,693,966.42
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)	3,435,371.76	3,597,834.03	3,693,966.42

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,435,372.00	3,597,835.00	3,693,967.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,697,157.00	8,955,270.00	9,917,063.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	11,132,529.00	12,553,105.00	13,611,030.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.72%	10.47%	11.05%
District's Reserve Standard (Section 10B, Line 7):	3,435,371.76	3,597,834.03	3,693,966.42
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(13,944,999.00)	(14,063,969.00)	0.9%	118,970.00	Met
1st Subsequent Year (2019-20)	(14,524,286.00)	(15,173,236.00)	4.5%	648,950.00	Met
2nd Subsequent Year (2020-21)	(14,959,263.00)	(15,591,067.00)	4.2%	631,804.00	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	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

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	01 8011	01 7438/7439	325,578
Certificates of Participation	6	25 8681	25 7438/7439	6,770,000
General Obligation Bonds	11	51 8611	51 7433/7434	22,198,689
Supp Early Retirement Program	7	01 8011	01 7438/7439	1,804,232
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
TOTAL:				31,098,499

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	223,037	230,026	175,264	121,787
Certificates of Participation	1,250,075	1,246,250	1,246,353	1,240,383
General Obligation Bonds	7,662,688	2,275,875	2,368,125	2,443,563
Supp Early Retirement Program	720,888	581,282	459,643	356,392
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Total Annual Payments:	9,856,688	4,333,433	4,249,385	4,162,125
Has total annual payment increased over prior year (2017-18)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- 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	9,952,625.00	10,455,507.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	9,952,625.00	10,455,507.00

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

Actuarial	Actuarial
Aug 06, 2018	Feb 05, 2019

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

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2018-19)	1,131,353.00	1,191,448.00
1st Subsequent Year (2019-20)	1,131,353.00	1,191,448.00
2nd Subsequent Year (2020-21)	1,131,353.00	1,191,448.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

	First Interim	Second Interim
Current Year (2018-19)	270,508.00	265,896.00
1st Subsequent Year (2019-20)	234,573.00	234,573.00
2nd Subsequent Year (2020-21)	184,264.00	184,264.00

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

	First Interim	Second Interim
Current Year (2018-19)	270,508.00	265,896.00
1st Subsequent Year (2019-20)	234,573.00	234,573.00
2nd Subsequent Year (2020-21)	184,264.00	184,264.00

d. Number of retirees receiving OPEB benefits

	First Interim	Second Interim
Current Year (2018-19)	48	49
1st Subsequent Year (2019-20)	43	43
2nd Subsequent Year (2020-21)	36	36

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

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

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

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

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	562.2	583.6	597.6	603.6

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	287.2	295.3	302.3	304.3

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)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

--	--	--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
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	62.5	63.0	63.0	63.0

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			

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

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)

End of School District Second Interim Criteria and Standards Review
