



which will be ongoing. No specific District funding amount has been provided so no additional revenues were added for this grant.

The District's 2018-19 ending fund balance is expected to be \$35,668,339, and the Reserve for Economic Uncertainties (REU) is projected at \$34,583,339, an increase of \$1,118,628 from the First Interim Budget. The major reasons for the increase are noted in the Unrestricted Revenues, Unrestricted Expenditures, and Contribution sections.

### Unrestricted Revenues

General Fund unrestricted revenue changes since the District's First Interim Budget total \$288,958. Following are the major areas of change affecting revenues.

1. LCFF \$ <111,737>

The majority of this change is due to a decrease of 12.59 in Average Daily Attendance (ADA) in Non-Public School (NPS) and County operated Special Day Class.

2. Federal Revenues \$ 120,000

This change is due to a projected increase of approximately \$120,000 in Federal Impact Aid revenue.

3. Local Revenues \$ 280,695

The majority of this change is due to a projected increase of approximately \$150,000 in Interest revenue, a \$50,000 increase in Leases and Rentals revenue, and an increase in Charter School Chargebacks of \$36,451.

### Unrestricted Expenditures

Changes in budgeted unrestricted expenditures for 2018-19 from the First Interim Budget to the Second Interim Report total a decrease of \$249,785. Following is a summary of the major reasons for the expenditure changes.

1. Salaries and Benefits \$ <262,217>

The major reasons for the decrease are due to a reduction in projected K-6 teacher positions, partial year vacancies, and the replacement of positions at lower salary steps and related benefits.

Unrestricted Other Financing Sources/Uses

1. Contribution \$ <579,885>

The \$579,885 decrease in contributions from the Unrestricted General Fund is primarily due to a reduction in the contribution to the Restricted Special Education program from \$36,389,909 to \$35,810,024. Special Education program costs decreased primarily due to reductions in projected Student Attendant/Instructional Assistant positions needed and replacement of certificated and classified vacancies at lower salary steps and partial year new hires.

Restricted Programs

Attachment II is a summary of Restricted Program Funds that the District estimates to receive in the 2018-19 Second Interim Budget, as compared with the amount anticipated in the First Interim Budget. There is an increase of \$802,119 in grants and entitlements from the First Interim Budget to this report. Carryover from the prior year(s) and year-end deferred revenues are also reflected as expenditures in 2018-19. All Restricted Program revenues and expenditures are budgeted as revenue and expenditure neutral, therefore having no impact on the District's ending balance. All amounts in the Designated Ending Balance that pertain to Restricted Program funds are also expended in this report. Following is a list of the changes (\$20,000 or more) in grants or entitlements.

Federal

Title IV Student Support Academic Enrichment	\$ 584,111
Title I Federal Compensatory Education	<u>108,278</u>
Total Federal Revenue	\$ 692,389

Local

Stuart Foundation	\$ 50,000
Microsoft Technology Voucher	<u>27,600</u>
Total Local Revenue	\$ 77,600

Fund Balance/Reserve for Economic Uncertainties (REU)

The District's total projected ending balance is now estimated at \$35,668,339. The REU is the ending balance less the designated items noted below and is projected at \$34,583,339, an increase of \$1,118,628 which provides a 12.01 percent reserve and meets the State's recommended minimum of 3 percent for the District. The REU funds are held to offset deficit spending and possible negative impacts from

local, state, or federal economic uncertainties, and possible flat or declining District ADA in 2019-20 and 2020-21.

Included in the ending balance are accounts for the following designated items.

1. Revolving Cash Fund \$ 135,000

Current maximum amount available in local banks for issuance of reimbursement checks or advances.

2. Stores \$ 700,000

Estimated cash value of warehouse inventory at June 30, 2019.

3. School Gift/United Way Accounts \$ 250,000

Designated for School Gift/United Way accounts that can only be spent by the school sites.

### Negotiations

Fiscal negotiations have been completed with Chula Vista Educators (CVE) and the Chula Vista Classified Employees Organization (CVCEO) for 2018-19.

The cost of a 1 percent salary increase for CVE is \$1,273,866 and for CVCEO is \$478,100. The cost of a 1 percent salary increase for all employees is \$1,968,499. Charter schools negotiate employee salaries separate from the District's negotiations, and the cost of their salary increases is not included in any of these amounts.

### Cash Position

Attachment V (2018-19 Cash Flow) indicates a positive cash position during the remainder of fiscal year 2018-19. Additionally, Attachment VI (2019-20 Cash Flow) indicates a positive cash position for fiscal year 2019-20. For the subsequent fiscal year, appropriate steps will be taken to maintain a positive cash position.

### Multi-Year Projections (MYP)

The Board of Education must certify that the District will have the necessary resources to meet its financial obligations for the current fiscal year as well as two subsequent years. Using 2018-19 as the base year, following are the major assumptions for revenues and expenditures utilized in this analysis.

1. Average Daily Attendance

- a. 2019-20\* 22,405
- b. 2020-21 22,405

\*A decrease of approximately 200 ADA has been included in the District's 2019-20 LCFF revenue calculation included in the District's MYP. Excluding charter schools, The District's ADA for 2018-19 decreased by about 200 from 2017-18 as reported in the District's attendance report filed on January 8, 2019, with the California Department of Education (CDE). Since the District is using the 2017-18 ADA to fund the 2018-19 LCFF revenues, no decrease is reported for the 2018-19 year. However, the 200 ADA decrease in 2018-19 ADA will reduce the estimated 2019-20 ADA and LCFF revenue calculation included in the District's MYP. For future years, the current overall District less charter schools enrollment climate does not support aggressive enrollment projections, so staff did not project growth for subsequent years in the District's multiyear projections

2. Estimated LCFF state-funded COLAs (using Department of Finance projections).

- a. 2019-20 3.46 percent COLA
- b. 2020-21 2.86 percent COLA

3. Estimated three-year average unduplicated English Learner, Low Income, and Foster Youth pupil counts for the LCFF Supplemental and Concentration Grants.

- a. 2019-20 60.05 percent
- b. 2020-21 60.64 percent

4. Class/step costs for certificated and classified employees are based on averages of 2 percent and 1.75 percent, respectively. Savings for 15 teacher retirees are also included and reduce the 2 percent class/step costs for certificated employees.

5. Routine Restricted Maintenance funded at the 3 percent of expenditures effective 2018-19.

6. Mid-year salary adjustments are booked as savings when an employee retires. End-of-year retirements are factored as adjustments to the following year's proposed budget. Savings depend on the experience and education of each retiree and each replacement new hire.

7. Projected Budget Reductions.

- 2019-20 \$7,500,000
- 2020-21 \$5,500,000

The estimated revenues, expenditures, and ending balances are summarized below and on the attached State multi-year projection form.

	<u>2019-20</u>	<u>2020-21</u>
1. ADA	22,405	22,405
2. Revenues/Sources	\$ 274,616,522	\$ 281,440,572
3. Expenditures/Uses	\$ <u>287,021,893</u>	\$ <u>291,396,121</u>
Net Increase/<Decrease>	\$ <12,405,371>	\$ <9,955,549>
4. Beginning Balance	\$ <u>35,668,339</u>	\$ <u>23,262,968</u>
5. Ending Balance	\$ <u>23,262,968</u>	\$ <u>13,307,419</u>
6. Less: Designations	\$ 1,085,000	\$ 1,085,000
7. Reserve for Economic Uncertainties	\$ <u>22,177,968</u>	\$ <u>12,222,419</u>
8. Reserve for Economic Uncertainties %	7.73%	4.19%
3 Percent Criteria and Standards Minimum Reserve	\$ 8,610,657	\$ 8,741,884

**ADDITIONAL DATA:**

Attached are various District and State reports with revised 2018-19 budgets as of January 31, 2019.

Attachment I – Total General Fund Summary of Revenues, Expenditures, and Changes in Fund Balance; General Fund Unrestricted Programs Summary of Revenues, Expenditures, and Changes in Fund Balance; Summary of Unrestricted Revenues; and Summary of Unrestricted Expenditures by Object Code

Attachment II – Summary: General Fund Restricted Programs

- Attachment III – Other Funds Narrative, 2018-19 Second Interim Budget
- Attachment IV – Other Funds at Second Interim
- Attachment V – 2018-19 Cash Flow
- Attachment VI – 2019-20 Cash Flow
  - Form CI – District Certification of Interim Report
  - Form AI – Attendance Detail
- Form 01CSI – Criteria and Standards
  - Form 01I – General Fund Summary
  - Form 09I – Charter Schools Special Revenue Fund
  - Form MYPI – Multi-Year Projections

**FISCAL IMPACT/FUNDING SOURCE:**

See attached.

**STAFF RECOMMENDATION:**

Recommend approval and certification.

**Total General Fund  
Summary of Revenues, Expenditures, and Changes in Fund Balance**

Attachment I

<u>Description</u>	2017-18 Unaudited Actuals <u>Budget</u>	2018-19 Revised * <u>Budget</u>	2018-19 First Interim <u>Budget</u>	2018-19 Second Interim <u>Budget</u>
A. Revenues	\$263,068,169	\$275,111,558	\$276,470,390	\$277,561,467
B. Expenditures	<u>273,556,897</u>	<u>283,390,821</u>	<u>287,912,611</u>	<u>287,885,060</u>
C. Excess (Deficiency) of Revenues over Expenditures	(10,488,728)	(8,279,263)	(11,442,221)	(10,323,593)
D. Other Financing Sources/Uses	<u>(241,354)</u>	<u>(42,210)</u>	<u>(42,210)</u>	<u>(42,210)</u>
E. Net Increase (Decrease) in Fund Balance	(10,730,082)	(8,321,473)	(11,484,431)	(10,365,803)
F. Fund Balance, Reserves				
1. Beginning Balance as of July 1	<u>56,764,224</u>	<u>44,419,339</u>	<u>46,034,142</u>	<u>46,034,142</u>
2. Net Ending Balance	<u><u>\$46,034,142</u></u>	<u><u>\$36,097,866</u></u>	<u><u>\$34,549,711</u></u>	<u><u>\$35,668,339</u></u>

\* Approved by the Board of Education July 11, 2018



**General Fund**  
**Summary of Unrestricted Revenues, Expenditures, and Changes in Fund Balance**

Attachment I

Description	2017-18 Unaudited Actuals Budget	2018-19 Revised * Budget	2018-19 First Interim Budget	2018-19 Second Interim Budget
A. Revenues	\$215,782,716	\$227,961,469	\$229,549,605	\$229,838,563
B. Expenditures	<u>187,039,698</u>	<u>192,005,774</u>	<u>193,957,945</u>	<u>193,708,160</u>
C. Excess (Deficiency) of Revenues over Expenditures	28,743,018	35,955,695	35,591,660	36,130,403
D. Other Financing Sources/Uses				
1. Transfer to Pupil Transportation Equipment Fund	(400,000)	0	0	0
2. Transfer to Child Development Fund	0	(42,210)	(42,210)	(42,210)
3. Proceeds for Capital Leases	158,646	0	0	0
4. Contributions to Special Education and Maintenance	<u>(38,871,593)</u>	<u>(43,350,781)</u>	<u>(44,892,900)</u>	<u>(44,313,015)</u>
	(39,112,947)	(43,392,991)	(44,935,110)	(44,355,225)
E. Net Increase (Decrease) in Fund Balance	<u>(10,369,929)</u>	<u>(7,437,296)</u>	<u>(9,343,450)</u>	<u>(8,224,822)</u>
F. Fund Balance, Reserves				
1. Beginning Balance as of July 1	<u>54,263,090</u>	<u>43,535,162</u>	<u>43,893,161</u>	<u>43,893,161</u>
2. Net Ending Balance	<u>\$43,893,161</u>	<u>\$36,097,866</u>	<u>\$34,549,711</u>	<u>\$35,668,339</u>
Components of Ending Balance				
a. Revolving Cash Fund	133,700	135,000	135,000	135,000
b. Stores	708,898	700,000	700,000	700,000
c. Reserve for Economic Uncertainties	40,418,675	35,012,866	33,464,711	34,583,339
d. Designated for Prepaid Items	18,801	0	0	0
e. Designated for LCAP/Site Funds	2,261,725	0	0	0
f. Designated for Donations/School Gifts	<u>351,362</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total Fund Balance, Reserves	<u>\$43,893,161</u>	<u>\$36,097,866</u>	<u>\$34,549,711</u>	<u>\$35,668,339</u>
<b>District Reserve for Economic Uncertainties</b>	<b>14.75% = \$40,418,675</b>	<b>12.35% = \$35,012,866</b>	<b>11.62% = \$33,464,711</b>	<b>12.01% = \$34,583,339</b>
<b>Minimum 3% Reserve</b>	<b>3% = \$8,218,707</b>	<b>3% = \$8,502,991</b>	<b>3% = \$8,638,645</b>	<b>3% = \$8,637,818</b>

\* Approved by the Board of Education July 11, 2018

**General Fund  
Summary of Unrestricted Revenues**

Attachment I

	2017-18 Unaudited Actuals <u>Budget</u>	2018-19 Revised * <u>Budget</u>	2018-19 First Interim <u>Budget</u>	2018-19 Second Interim <u>Budget</u>
<u>Student Factors</u>				
K-6 ADA	22,611	22,601	22,611	22,405
<u>Revenues</u>				
1. <u>LCFF Sources</u>	\$194,465,727	\$206,618,972	\$207,312,256	\$207,200,519
2. <u>Federal Revenues</u>				
a. Impact Aid (PL874)	\$368,014	\$400,000	\$440,855	\$560,855
b. U.S. Wildlife Reserve	9,452	8,000	7,991	7,991
c. Medi-Cal Administrative Activities/Other Federal	154,443	230,000	484,307	484,307
Total Federal Revenues	<u>\$531,909</u>	<u>\$638,000</u>	<u>\$933,153</u>	<u>\$1,053,153</u>
3. <u>Other State Revenues</u>				
a. Mandated Block Grant	\$687,584	\$702,441	\$703,797	\$703,797
b. Mandated Costs-Prior year claims (one-time)	3,338,678	4,155,923	4,156,908	4,156,908
c. Lottery-unrestricted	3,639,777	3,444,248	3,637,269	3,637,269
d. STAR/CELDT Testing	66,798	54,306	54,306	54,306
Total State Revenues	<u>\$7,732,837</u>	<u>\$8,356,918</u>	<u>\$8,552,280</u>	<u>\$8,552,280</u>
4. <u>Other Local Revenues</u>				
a. Charter School transfer of Special Education ADA	\$4,572	\$0	\$0	\$0
b. Sale of Equipment/Supplies/Other	34,413	30,000	30,000	30,000
c. Transportation Services Study Trips	180,967	250,000	250,000	275,000
d. Leases & Rentals	351,920	340,000	285,289	335,289
e. Interest*	565,027	300,000	319,037	469,037
f. Nonresident Tuition	11,859	1,500	1,500	20,607
g. Interagency	9,885,477	10,319,900	10,559,497	10,595,948
h. Student Teaching	35,050	20,000	20,000	20,000
i. Other In-lieu Tax	6,544	6,179	6,544	6,544
j. All Other Local	1,629,146	830,000	1,030,049	1,030,186
k. Proceeds for Capital Leases	158,646	0	0	0
l. School Gifts/United Way	347,268	250,000	250,000	250,000
Total Local Revenues	<u>\$13,210,889</u>	<u>\$12,347,579</u>	<u>\$12,751,916</u>	<u>\$13,032,611</u>
Total Revenues	<u><u>\$215,941,362</u></u>	<u><u>\$227,961,469</u></u>	<u><u>\$229,549,605</u></u>	<u><u>\$229,838,563</u></u>

\* Approved by the Board of Education July 11, 2018

**General Fund  
Summary of Unrestricted  
Expenditures by Object Code**

Attachment I

State Object Code	<u>Description</u>	2017-18 Unaudited <u>Actuals</u>	2018-19 Revised <u>Budget</u>	2018-19 First Interim <u>@ 10-31-18</u>	2018-19 Second Interim <u>@ 01-31-19</u>
<u>Expenditures</u>					
1000	Certificated Salaries	\$102,371,709	\$104,314,556	\$104,903,441	\$104,586,525
2000	Classified Salaries	27,574,656	26,882,796	26,957,559	27,209,158
3000	Employee Benefits	38,376,104	40,945,743	41,625,761	41,428,861
4000	Books and Supplies	4,999,717	6,074,913	6,618,742	6,339,417
5000	Services & Other Operating Expenses	15,737,200	16,593,778	16,733,885	17,041,464
6000	Capital Outlay	335,742	111,145	236,257	208,129
7000	Other Outgo/Uses	<u>(2,355,429)</u>	<u>(2,917,157)</u>	<u>(3,117,700)</u>	<u>(3,105,394)</u>
	Total Expenditures	<u><u>\$187,039,699</u></u>	<u><u>\$192,005,774</u></u>	<u><u>\$193,957,945</u></u>	<u><u>\$193,708,160</u></u>

**Chula Vista Elementary School District  
Summary: General Fund Restricted Programs**

Attachment II

Program	2018-19 Adopted Rev Budget	2018-19 Adopted Exp Budget	2018-19 Beginning Fund Balance	2018-19 Estimated Contr. at 2nd Int.	2018-19 Adj. Amount at 2nd Interim	2018-19 Est. Rev/Contr. at 2nd Interim	2018-19 Est Exp/Contr. at 2nd Interim
<b>LCFF SOURCES</b>							
Special Education	\$ 1,417,206	\$ 1,417,206			\$ 0	\$ 1,471,563	\$ 1,471,563
<b>TOTAL LCFF SOURCES</b>	<b>\$ 1,417,206</b>	<b>\$ 1,417,206</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,471,563</b>	<b>\$ 1,471,563</b>
<b>FEDERAL</b>							
Title I - Federal Compensatory Education	\$ 5,591,582	\$ 5,591,582			\$ 108,278	\$ 5,834,990	\$ 5,834,990
SPED, Local Assistance	4,808,203	4,808,203				4,796,721	4,796,721
SPED, Local Assistance, Private School ISPs	31,111	31,111				66,584	66,584
Federal Preschool Grant	247,362	247,362				247,362	247,362
Federal Preschool Local Entitlement	784,087	784,087				774,414	774,414
Federal IDEA Mental Health Local Entitlement	329,382	329,382				334,151	334,151
Federal Preschool Staff Development	2,721	2,721				3,062	3,062
Title II - Teacher Quality	787,787	787,787			(2,283)	817,460	817,460
Title IV - Student Support and Academic Enrichment	-	-				366,182	366,182
Title IV - Student Support and Acad Enrich (One-time Competitive)	-	-			584,111	584,111	584,111
Title III - Ed of LEP Immigrant Subgrant	155,638	155,638				42,081	42,081
Title III - Ed of LEP (EIEP/Bilingual Programs)	1,055,416	1,055,416				1,015,243	1,015,243
Head Start Preschool	402,608	402,608				373,933	373,933
Medi-Cal Billing	0	771,371	900,923			0	900,923
Medi-Cal Target Case Management - Fam Res Ctr	0	34,926	42,403			0	42,403
Mathematics/Reading AB 466 (One Time)	3,903	3,903				3,903	3,903
<b>TOTAL FEDERAL PROGRAMS</b>	<b>\$ 14,199,800</b>	<b>\$ 15,006,097</b>	<b>943,326</b>	<b>\$ 0</b>	<b>\$ 690,106</b>	<b>\$ 15,260,197</b>	<b>\$ 16,203,523</b>
<b>STATE</b>							
Active Transportation Program	\$ 0	\$ 0				\$ 201,000	\$ 201,000
California Clean Energy Jobs Act (Prop 39) Year 17/18	767,577	767,577	971,681			0	971,681
Classified Sch. Employee Professional Development						\$ 148,571	\$ 148,571
Lottery/Restricted	1,253,161	1,331,041	225,974			1,363,382	1,589,356
Low Performing Students Block Grant						\$ 699,513	\$ 699,513
SDCOE/California Department of Correction and Rehabilitation						158,400	158,400
Special Ed: Mental Health Services	1,786,916	1,786,916				1,786,916	1,786,916
STRS On-Behalf Pension Contribution	10,304,174	10,304,174				8,775,862	8,775,862
<b>TOTAL STATE PROGRAMS</b>	<b>\$ 14,111,828</b>	<b>\$ 14,189,708</b>	<b>1,197,655</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 13,133,644</b>	<b>\$ 14,331,299</b>
<b>LOCAL</b>							
Special Education	\$ 12,785,351	\$ 12,785,351			\$ (14,143)	\$ 12,723,113	\$ 12,723,113
Special Education - Low Incidence	59,147	59,147				59,147	59,147
After School Learning & Safe Neighborhoods	3,171,039	3,171,039				3,142,623	3,142,623
21st Century Comm. Learning Center (21stCCLC)	0	0				114,351	114,351
Alliance Health Care / FRC	5,818	5,818				24	24
Ball Foundation - District	37,479	37,479				37,479	37,479
Be There San Diego	0	0				7,438	7,438
CA Family Resource Assn.	20,322	20,322				38,118	38,118
CDBG/City of CV - Child Advocate - Fam Res Ctrs	0	0				1,334	1,334
Center for Civic Engagement	0	0				127	127
Chargers Champion - Hilltop Drive School	374	374				374	374
Children's Partnership	0	0				4	4
CTC Paraprof Teacher Training Repayment Acct	9,093	9,093				9,093	9,093
CV Comm Collaborative Community Project	7,679	7,679			11,975	27,736	27,736
CV Comm Collaborative/Fam Res Ctrs (CVCC/FRC)	2,760	2,760			6,961	49,816	49,816
Day of the Child / FRC	0	0				10,762	10,762
District Intramural Sports	18,744	18,744			7,280	10,523	10,523
EastLake Educational Foundation	12,200	12,200				58,683	58,683
EISS Implementation Grant	107	107				107	107
Even Start/Schools Support	1,485	1,485				1,485	1,485
Even Start/Schools Support/Coaching Project	1,447	1,447				1,447	1,447

**Chula Vista Elementary School District  
Summary: General Fund Restricted Programs**

Attachment II

Program	2018-19 Adopted Rev Budget	2018-19 Adopted Exp Budget	2018-19 Beginning Fund Balance	2018-19 Estimated Contr. at 2nd Int.	2018-19 Adj. Amount at 2nd Interim	2018-19 Est. Rev/Contr. at 2nd Interim	2018-19 Est Exp/Contr. at 2nd Interim
Even Start/Toyota Family Literacy Prgm	61	61				61	61
First 5 Live Well San Diego	0	0				83,952	83,952
FRC Kaiser Hospital Foundation	0	0				0	0
General Mills Foundation	34	34				34	34
Girard Foundation Grant	8,158	8,158				23,158	23,158
HHSA/CPPW Healthy Schools Grant	21	21				21	21
HomeTown Grant	1,940	1,940				1,969	1,969
Inter-Generational Games - Olympic Training Center	905	905				2,176	2,176
Kaiser Foundation Hospitals	13,779	13,779				13,334	13,334
Kaiser Foundation - Otay	0	0				50,000	50,000
Living Coast Discovery Center	39	39				39	39
Mi Escuelita	0	0				20,000	20,000
Microsoft CA Government Entities Settlement	0	0				361	361
Microsoft Technology Voucher	235	235			27,600	27,835	27,835
Midway Magic	1,790	1,790				1,790	1,790
National Foundation For Autism Research	2,692	2,692			500	3,192	3,192
OASIS Tutoring Program	3,733	3,733				3,733	3,733
Poison Control/FRC	3,133	3,133			2,350	18,268	18,268
Professional Development Institutes (PDI)	914	914				914	914
Project Cal-Well	95,752	95,752			10,000	97,393	97,393
Quality Preschool Initiative (QPI)	565,768	565,768				453,437	453,437
San Diego County Intergrntnl Prgm - Otay/Early Int.	1,221	1,221				1,221	1,221
San Diego Foundation - Vonnie McMillin Fndtn	8,006	8,006				19,678	19,678
San Diego Foundation Teacher's Fund - Various Sites	11,160	11,160				11,160	11,160
San Diego Unified Port District	13,760	13,760				13,760	13,760
SD Association of Government/FRC	0	0				11,609	11,609
SDSU/FEDCO	0	0				682	682
South Bay Community Services - SBSCS/FRC	2,016	2,016			1,080	30,825	30,825
Speech Contest B of A	885	885				3,050	3,050
Stuart Foundation					50,000	50,000	50,000
SUHSD - Support	0	0				17,716	17,716
SUHSD - Healthy Eating Active Comm (HEAC)	686	686				686	686
TedX Chula Vista	0	0				9,070	9,070
Toshiba America Foundation	40	40				40	40
UCSD - CREATE	37,959	37,959				45,872	45,872
University Principal Preparation Initiative (Wallace Foundation)	511,605	511,605				530,711	530,711
University of Miami / FRC	0	0			8,410	13,141	13,141
USC/DODEA	0	0				910	910
Wells Fargo Donation - District	1,189	1,189				1,189	1,189
Wells Fargo Foundation	729	729				729	729
<b>TOTAL LOCAL PROGRAMS</b>	<b>\$ 17,421,255</b>	<b>\$ 17,421,255</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 112,013</b>	<b>\$ 17,857,500</b>	<b>\$ 17,857,500</b>
<b>OTHER FINANCING SOURCES/USES</b>							
Special Education	\$ 34,847,790	\$ 34,847,790		\$ 35,810,024	\$ (579,885)	\$ 35,810,024	\$ 35,810,024
Restricted Maintenance Account	8,502,991	8,502,991		8,502,991	0	8,502,991	8,502,991
<b>TOTAL OTHER FINANCING SOURCES/USE</b>	<b>\$ 43,350,781</b>	<b>\$ 43,350,781</b>	<b>\$ 0</b>	<b>\$ 44,313,015</b>	<b>\$ (579,885)</b>	<b>\$ 44,313,015</b>	<b>\$ 44,313,015</b>
<b>GRAND TOTAL CATEGORICAL PROGRAMS</b>	<b>\$ 90,500,870</b>	<b>\$ 91,385,047</b>	<b>2,140,981</b>	<b>\$ 44,313,015</b>	<b>\$ 222,234</b>	<b>\$ 92,035,919</b>	<b>\$ 94,176,900</b>

**OTHER FUNDS NARRATIVE  
2018-19 SECOND INTERIM BUDGET**

This narrative describes significant changes that have occurred in Other Funds between the 2018-19 First Interim Budget and the 2018-19 Second Interim Budget. The attached pages detail these budgets by fund in order to provide an overall financial summary of District operations not conducted through the General Fund.

Building Fund – Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

Bond Building Fund – Revenue projections are expected to increase by \$150,000 primarily due to the increase in interest income. Expenditure projections are not expected to materially change from the First Interim Budget.

Developers' Fees-Capital Improvement Fund – Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

State School Facilities Fund-SB 50 Modernization/New Construction – Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

Pupil Transportation Equipment Fund – Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

Cafeteria Account – Revenue projections are expected to increase by \$197,000 from the First Interim Budget due to increased participation. Expenditure projections are expected to decrease by <\$882,662> primarily due to savings in projected food costs and capital equipment purchases deferred into the 2019-20 year.

Child Development Fund – Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

Charter Schools Fund (Arroyo Vista, Chula Vista Learning Community [CVLC], Discovery, Mae L. Feaster, and Robert L. Mueller) – Total revenues are expected to decrease from the First Interim budget by \$386,624 primarily due to decrease of approximately 46 ADA. Total expenditures are expected to decrease from the First Interim budget by \$79,708 due to decreases in Personnel costs of \$88,316.

Self-Insurance Fund – Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

Community Facilities District Capital Projects Fund – Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

Community Facilities District Debt Service Fund – Revenues and expenditure projections are not expected to materially change from the First Interim Budget.

**Building Fund (21-09)**

**Attachment IV**

The Building Fund is used to account for capital facilities projects not funded by Community Facilities District (CFD) proceeds or General Obligation Bond funds. In 2013-14, the District sold Certificates of Participation (COP) to acquire and install classrooms at CVLCC for Grades 9-12 at Silver Wing and to acquire and install classrooms at Feaster Charter for Grades 7 and 8. Both charter schools will make transfers to this fund to cover the COP debt service payments.

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 First Interim @ 10/31/18	2018-19 Second Interim @ 1/31/19
Beginning Balance, July 1	\$249,298	\$172,888	\$188,423	\$188,423
Revenue				
Interest	\$4,051	\$1,000	\$1,000	\$2,000
Other Local	0	0	0	0
Transfer from CVLCC for High School Lease Payment	446,250	447,000	447,000	447,000
Transfer from Feaster for Middle School Lease Payment	144,412	145,788	145,788	145,788
Total Revenue	<u>\$594,713</u>	<u>\$593,788</u>	<u>\$593,788</u>	<u>\$594,788</u>
Total Beginning Balance & Revenue	<u>\$844,011</u>	<u>\$766,676</u>	<u>\$782,211</u>	<u>\$783,211</u>
Expenditures				
Supplies	\$3,872	\$0	\$0	\$0
Services & Other Expenses Energy Assessment	6,797	0	0	0
Sites, Buildings & Equipment	54,256	173,888	189,423	190,423
Lease Payments-CVLCC High School	446,250	447,000	447,000	447,000
Lease Payments-Feaster Middle School	144,413	145,788	145,788	145,788
Total Expenditures & Other Outgo	<u>\$655,588</u>	<u>\$766,676</u>	<u>\$782,211</u>	<u>\$783,211</u>
Total Ending Balance, June 30	<u><u>\$188,423</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Bond Building Fund (21-39)**

**Attachment IV**

In November 2012, local voters in School Facilities Improvement District (SFID) No. 1 approved Proposition E, a \$90 million general obligation bond to provide funds to renovate and modernize facilities and improve technology at the District's oldest schools. Education Code Section 15146 requires the District to establish a restricted bond building fund for the purposes of receiving, holding, investing, and disbursing funds for construction projects. \$31,000,000 in Series A bonds was sold in June 2013 and \$14,000,000 in Series B bonds was sold in February 2015 to help finance the modernization. Rice, Castle Park, and Rosebank was modernized during the summer of 2014. Vista Square, Hilltop, and Allen was modernized during the summer of 2015. On January 2017, \$45,000,000 in Series C bonds was sold to finance the modernization of additional schools. Harborside, Kellogg, and Montgomery were modernized during the summer of 2018 and Sunnyside is scheduled for summer of 2019.

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 First Interim @ 10/31/18	2018-19 Second Interim @ 1/31/19
Beginning Balance, July 1	<u>\$43,247,482</u>	<u>\$33,205,345</u>	<u>\$31,203,597</u>	<u>\$31,203,597</u>
Revenue				
Interest	<u>\$521,436</u>	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$300,000</u>
Total Revenue	<u>\$521,436</u>	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$300,000</u>
Total Beginning Balance & Revenue	<u>\$43,768,918</u>	<u>\$33,355,345</u>	<u>\$31,353,597</u>	<u>\$31,503,597</u>
Expenditures				
Supplies	\$82,350	\$1,048,234	\$70,000	\$70,000
Services & Other Expenses	111,473	116,755	100,000	100,000
Sites, Buildings & Equipment	<u>12,371,498</u>	<u>24,498,545</u>	<u>24,826,184</u>	<u>24,826,184</u>
Total Expenditures & Other Outgo	<u>\$12,565,321</u>	<u>\$25,663,534</u>	<u>\$24,996,184</u>	<u>\$24,996,184</u>
Total Ending Balance, June 30	<u><u>\$31,203,597</u></u>	<u><u>\$7,691,811</u></u>	<u><u>\$6,357,413</u></u>	<u><u>\$6,507,413</u></u>



**Developers' Fees - Capital Improvement Fund (25-18)**

**Attachment IV**

The Capital Improvement Fund is used primarily to account for developer fees which are used to mitigate increased classroom requirements brought on by new housing developments. In addition, the District receives redevelopment funds that are used for improvements of schools that benefit the redevelopment area. In December 2003, \$2,789,176 was transferred from the State School Facilities Fund (35-00) to purchase a 15-year Guaranteed Investment Contract needed to repay the 2003 QZABs of \$5,000,000 which is scheduled to be repaid in the 2018-19 school year.

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 First Interim @ 10/31/18	2018-19 Second Interim @ 1/31/19
Beginning Balance, July 1	\$11,113,589	\$12,103,416	\$12,160,706	\$12,160,706
Revenue				
Developer Fees	\$612,621	\$200,000	\$200,000	\$150,000
Interest	77,514	50,000	50,000	100,000
Redevelopment Funds	910,136	729,239	729,239	729,239
Interest Revenue from GIC (Held with Trustee)	187,167	96,273	96,255	96,357
<b>Total Revenue</b>	<b>\$1,787,438</b>	<b>\$1,075,512</b>	<b>\$1,075,494</b>	<b>\$1,075,596</b>
<b>Total Beginning Balance &amp; Revenue</b>	<b>\$12,901,027</b>	<b>\$13,178,928</b>	<b>\$13,236,200</b>	<b>\$13,236,302</b>
Expenditures				
Classified Salaries and Benefits	\$18,379	\$6,000	\$6,000	\$6,000
Supplies & Materials	252,591	0	836,843	865,860
Services & Other Expenses	149,191	55,000	55,000	56,866
Sites, Buildings & Equipment	320,160	2,467,813	1,603,032	1,600,369
Other Outgo				
Debt Service - 2003 QZAB	0	5,000,000	5,000,000	5,000,000
<b>Total Expenditures</b>	<b>\$740,321</b>	<b>\$7,528,813</b>	<b>\$7,500,875</b>	<b>\$7,529,095</b>
<b>Ending Balance</b>	<b>\$12,160,706</b>	<b>\$5,650,115</b>	<b>\$5,735,325</b>	<b>\$5,707,207</b>
Designated for Redevelopment	\$3,915,767	\$2,212,638	\$2,205,131	\$2,177,013
Designated for School Mitigation	3,341,194	3,437,477	3,530,194	3,530,194
Designated for GIC - 2003 QZAB (Held with Trustee)	4,903,745	0	0	0
<b>Total Ending Balance, June 30</b>	<b>\$12,160,706</b>	<b>\$5,650,115</b>	<b>\$5,735,325</b>	<b>\$5,707,207</b>

**State School Facilities Fund-SB 50 Modernization/New Construction (35-00)**

**Attachment IV**

The State School Facilities Fund was opened in May 1999 in order to separately account for all revenues and expenditures under the Leroy F. Greene Facilities Act of 1988 (SB 50), which established a new state program for school facilities construction and modernization. No state facilities funds had been received since December 2005. In May 2018, the district received \$12.9M from the State School Facilities Program as partial reimbursement of the Enrique S. Camarena Elementary construction cost and the funds were transferred to the CFD Capital Projects fund 49-00.

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 First Interim @ 10/31/18	2018-19 Second Interim @ 1/31/19
Beginning Balance, July 1	\$462,551	\$344,927	\$305,887	\$305,887
Revenue				
State - School Facility Program	\$12,954,028	\$0	\$0	\$0
Local Revenue - Interest	7,998	2,000	2,000	10,000
Total Revenue	\$12,962,026	\$2,000	\$2,000	\$10,000
Total Beginning Balance & Revenue	\$13,424,577	\$346,927	\$307,887	\$315,887
Expenditures				
Supplies	\$5,704	\$0	\$0	\$0
Other Operating Expenses	158,958	38,000	38,000	100,000
Transfer To CFD Fund (49-00)	12,954,028	0	0	0
Total Expenditures	\$13,118,690	\$38,000	\$38,000	\$100,000
Total Ending Balance, June 30	\$305,887	\$308,927	\$269,887	\$215,887

**Pupil Transportation Equipment Fund (15-00)**

**Attachment IV**

In May 2000, the Pupil Transportation Equipment Fund was established to budget for the replacement of school buses and the purchase of buses needed to accommodate growth in the District. It is the intention that this fund receive revenue transfers from the General Fund so that sufficient funds are available as the need arises for new bus purchases. No transfers were made from 2008-09 through 2012-13. The District transferred \$220,000 to purchase three mid-size buses in 2013-14. In 2014-15, \$400,000 was transferred to purchase two mid-size buses. In 2015-16, \$400,000 was transferred to purchase two 78-passenger buses and two 84-passenger buses. In 2016-17, \$400,000 was transferred to purchase three 84-passenger buses and one mid-size wheelchair capable bus. In 2017-18, \$400,000 was transferred to purchase one mid-size wheelchair capable bus, two small wheelchair capable buses, and other bus safety and management equipment systems. No transfer is projected during 2018-19.

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 First Interim @ 10/31/18	2018-19 Second Interim @ 1/31/19
Beginning Balance, July 1	\$307,372	\$310,352	\$409,398	\$409,398
Revenue				
Transfer from General Fund	\$400,000	\$0	\$0	\$0
Local Revenue - Interest	2,678	500	500	5,000
Total Revenue	<u>\$402,678</u>	<u>\$500</u>	<u>\$500</u>	<u>\$5,000</u>
Total Beginning Balance & Revenue	<u>\$710,050</u>	<u>\$310,852</u>	<u>\$409,898</u>	<u>\$414,398</u>
Expenditures				
Supplies & Other Operating Expense	\$3,934	\$0	\$0	\$0
Sites, Buildings & Equipment	296,718	110,000	110,000	110,000
Total Expenditures	<u>\$300,652</u>	<u>\$110,000</u>	<u>\$110,000</u>	<u>\$110,000</u>
Total Ending Balance, June 30	<u><u>\$409,398</u></u>	<u><u>\$200,852</u></u>	<u><u>\$299,898</u></u>	<u><u>\$304,398</u></u>

**Cafeteria Account (13-00)**

Attachment IV

The District expects to serve over 4 million breakfasts and lunches in 2018-19. Meals are offered without charge or at reduced prices to children from qualifying families through federal and state reimbursements. The District currently charges \$1.00 for full price breakfasts and \$2.00 for full price lunches. The cost for full price lunches increased from \$2.00 to \$2.50 starting in the 2018-19 school year. Each meal must meet strict nutritional guidelines.

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 1st Interim @ 10/31/18	2018-19 Second Interim @ 1/31/19
Beginning Balance, July 1	\$3,248,208	\$3,487,132	\$3,518,608	\$3,518,608
Revenue				
Federal	\$10,229,674	\$9,400,000	\$9,400,000	\$9,500,000
State	714,292	720,000	720,000	720,000
Local	1,597,562	1,900,000	1,900,000	1,997,000
Total Revenue	\$12,541,528	\$12,020,000	\$12,020,000	\$12,217,000
Total Beginning Balance & Revenue	\$15,789,736	\$15,507,132	\$15,538,608	\$15,735,608
Expenditures				
Classified Salaries	\$4,162,350	\$4,327,217	\$4,384,298	\$4,353,864
Employee Benefits	1,422,423	1,653,127	1,683,366	1,630,319
Supplies & Materials	5,878,181	5,497,750	6,059,750	5,498,650
Services & Other Expenses	146,759	109,682	107,382	106,785
Capital Outlay	246,961	340,000	340,000	130,000
Other Outgo	414,454	493,639	521,202	493,718
Total Expenditures	\$12,271,128	\$12,421,415	\$13,095,998	\$12,213,336
Ending Balance	\$3,518,608	\$3,085,717	\$2,442,610	\$3,522,272
Stores	\$51,298	\$150,000	\$150,000	\$150,000
Restricted	3,467,310	2,935,717	2,292,610	3,372,272
Total Ending Balance, June 30	\$3,518,608	\$3,085,717	\$2,442,610	\$3,522,272

**Child Development Fund (12-06)**

**ATTACHMENT IV**

The Child Development program includes the State Preschool classrooms located at Cook, Feaster Charter, Finney, Harborside, Juarez-Lincoln, Kellogg, Lauderbach, Loma Verde, Montgomery, Mueller Charter, Otay, Rice, Rogers, Rohr, Valle Lindo, and Vista Square. Cook and Feaster Charter has two classrooms and the other sites have single classrooms. The sites run both a morning and afternoon session. In 2018-19, there are a total of 35 state preschool sessions serving over 700 students, ages 3-5.

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 First Interim @ 10/31/18	2018-19 Second Interim @ 1/31/19
Beginning Balance, July 1	\$402,872	\$493,387	\$581,027	\$581,027
Revenue				
State	\$3,560,146	\$3,692,656	\$4,092,656	\$4,089,761
Local	9,322	5,000	5,000	5,000
Contribution	0	42,210	42,210	42,210
Total Revenue	<u>\$3,569,468</u>	<u>\$3,739,866</u>	<u>\$4,139,866</u>	<u>4,136,971</u>
Total Beginning Balance & Revenue	<u>\$3,972,340</u>	<u>\$4,233,253</u>	<u>\$4,720,893</u>	<u>\$4,717,998</u>
Expenditures				
Certificated Salaries	\$1,744,862	\$1,966,928	\$2,013,035	\$2,009,587
Classified Salaries	547,567	593,807	568,100	593,783
Employee Benefits	797,216	900,565	937,110	912,208
Supplies & Materials	99,300	135,000	220,000	220,000
Services & Other Expenses	89,359	109,210	169,210	169,210
Other Outgo	113,009	153,908	162,510	157,534
Total Expenditures	<u>\$3,391,313</u>	<u>\$3,859,418</u>	<u>\$4,069,965</u>	<u>\$4,062,322</u>
Total Ending Balance, June 30	<u><u>\$581,027</u></u>	<u><u>\$373,835</u></u>	<u><u>\$650,928</u></u>	<u><u>\$655,676</u></u>

**Charter Schools Fund (09-00)**

**Attachment IV**

The District has five charter schools that are dependent direct-funded from the state and are accounted for in the Charter Schools Fund. The five charter schools are Arroyo Vista, Chula Vista Learning Community, Discovery, Feaster, and Mueller. Leonardo da Vinci Health Sciences Charter School was authorized by the District in April 2009 and began operating in 2009-10. Howard Gardner Community Charter School was authorized by the District in February 2011 and began operating in 2012-13. Leonardo da Vinci Health Sciences Charter School and Howard Gardner Community Charter School are non-profit public benefit corporations and are not included in the Charter Schools Fund.

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 First Interim @10/31/18	2018-19 Second Interim @01/31/19
Beginning Balance, July 1	<u>\$16,600,245</u>	<u>\$16,395,930</u>	<u>\$17,767,043</u>	<u>\$17,767,043</u>
Revenue				
Federal	\$1,783,196	\$2,131,160	\$2,309,160	\$2,335,728
State:				
LCFF	52,035,454	56,413,966	56,929,077	56,514,885
Lottery	1,364,582	1,216,496	1,259,803	1,259,803
Other State	3,641,896	4,447,779	3,663,917	3,663,917
Other Local	<u>838,501</u>	<u>528,272</u>	<u>612,674</u>	<u>613,674</u>
Total Revenue	<u>59,663,629</u>	<u>64,737,673</u>	<u>64,774,631</u>	<u>64,388,007</u>
Total Beginning Balance & Revenue	<u>\$76,263,874</u>	<u>\$81,133,603</u>	<u>\$82,541,674</u>	<u>\$82,155,050</u>
Expenditures				
Certificated Salaries	\$25,068,454	\$25,911,591	\$26,212,726	\$26,119,120
Classified Salaries	5,675,681	5,691,281	5,840,370	5,860,206
Employee Benefits	10,480,976	11,946,599	11,843,575	11,829,029
Supplies & Materials	2,360,448	3,436,329	4,163,915	4,132,385
Services & Other Operating Expenses	14,013,168	14,751,151	15,142,673	15,182,811
Sites, Buildings & Equipment	256,935	505,000	657,000	657,000
Other Outgo - Transfer to Fund B for Debt Service	636,597	592,788	592,788	592,788
Outgoing Transfer-Spec Ed ADA	<u>4,572</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$58,496,831</u>	<u>\$62,834,739</u>	<u>\$64,453,047</u>	<u>\$64,373,339</u>
Ending Balance, June 30	<u>\$17,767,043</u>	<u>\$18,298,864</u>	<u>\$18,088,627</u>	<u>\$17,781,711</u>
Designated for Revolving Cash Fund	10,000	10,000	10,000	10,000
Restricted Designated Minimum Reserve	2,883,599	3,111,618	3,198,494	3,190,147
Undesignated Reserve	<u>14,873,444</u>	<u>15,177,246</u>	<u>14,880,133</u>	<u>14,581,564</u>
Total Ending Balance	<u>17,767,043</u>	<u>18,298,864</u>	<u>18,088,627</u>	<u>17,781,711</u>

**Self Insurance Fund (67-00)**

**Attachment IV**

The Worker's Compensation Insurance Fund (Fund 67-30) is used to pay employee workers' compensation claims that are a result of injuries suffered while working. The District is self-insured for workers' compensation. The District pays a rate per \$100 of each employee's salary as premiums. For FY 2013-14 through 2016-17 the rate was \$2.00 per \$100, and \$1.50 per \$100 for 2017-18. In 2018-19, the rate is \$1.50 per \$100.

	2017-18 Unaudited Actuals @ Year End	2018-19 Adopted Budget	2018-19 First Interim @ 10/31/18	2018-19 Second Interim @ 1/31/19
Beginning Balance, July 1	<u>\$13,418,939</u>	<u>\$13,462,783</u>	<u>\$13,904,208</u>	<u>\$13,904,208</u>
Revenue				
Local Revenue	\$3,171,833	\$3,119,482	\$3,200,000	\$3,200,000
Local Revenue - Interest	148,592	160,000	160,000	160,000
Total Revenue	<u>\$3,320,425</u>	<u>\$3,279,482</u>	<u>\$3,360,000</u>	<u>\$3,360,000</u>
Total Beginning Balance & Revenue	<u>\$16,739,364</u>	<u>\$16,742,265</u>	<u>\$17,264,208</u>	<u>\$17,264,208</u>
Expenditures				
Services & Other Operating Expenses	<u>\$2,835,156</u>	<u>\$2,946,235</u>	<u>\$2,946,235</u>	<u>\$2,946,235</u>
Total Expenditures	<u>\$2,835,156</u>	<u>\$2,946,235</u>	<u>\$2,946,235</u>	<u>\$2,946,235</u>
Ending Balance	<u>\$13,904,208</u>	<u>\$13,796,030</u>	<u>\$14,317,973</u>	<u>\$14,317,973</u>
Reserve for Medical & Compensation Contingencies and Retiree Benefits	<u>13,904,208</u>	<u>13,796,030</u>	<u>14,317,973</u>	<u>14,317,973</u>
Total Ending Balance, June 30	<u>\$13,904,208</u>	<u>\$13,796,030</u>	<u>\$14,317,973</u>	<u>\$14,317,973</u>

**Community Facilities District Capital Projects Fund (49-00)**

**Attachment IV**

The Community Facilities District (CFD) Capital Projects Fund 49-00 was established to record all CFD special tax deposits. CFDs are primarily used to fund new school construction and expansion. The CFD Capital Projects Fund contains CFD Nos. 1 through 6, 10 through 15 and 17 through 20. Funds for debt service payments will be transferred to the CFD Debt Service Fund (52-00). Muraoka Elementary opened July 2017 and costs were paid from this fund. \$12,954,028 were transferred from the State School Facilities Fund 35-00 as partial reimbursement of the Enrique S. Camarena Elementary constructions cost.

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 First Interim @ 10/31/18	2018-19 Second Interim @ 1/31/19
Beginning Balance, July 1	\$32,677,910	\$44,944,112	\$46,346,373	\$46,346,373
Revenue				
Special Tax Collections	\$16,752,353	\$16,400,000	\$18,000,000	\$18,000,000
Delinquent Collections	224,420	237,000	237,000	160,000
EastLake Developer Fees	4,625	50,000	50,000	50,000
Special Tax Prepayments	2,284,671	0	0	0
Interest	363,498	300,000	400,000	500,000
Interfund Transfers	12,954,028	0	0	0
Total Revenue	\$32,583,595	\$16,987,000	\$18,687,000	\$18,710,000
Total Beginning Balance & Revenue	\$65,261,505	\$61,931,112	\$65,033,373	\$65,056,373
Expenditures				
Supplies & Materials	\$501,109	\$0	\$24,329	\$24,329
Services & Other Expenses	859,861	205,597	232,678	232,678
Sites, Buildings & Equipment Other	3,864,751	58,213	2,524,674	2,524,674
Transfers to CFD Debt Service Fund (52-00)	13,689,411	13,705,061	13,705,061	13,705,061
Total Expenditures	\$18,915,132	\$13,968,871	\$16,486,742	\$16,486,742
Ending Balance	\$46,346,373	\$47,962,241	\$48,546,631	\$48,569,631
Designated for CFD Fund Balance	\$46,346,373	\$47,962,241	\$48,546,631	\$48,569,631
Total Ending Balance, June 30	\$46,346,373	\$47,962,241	\$48,546,631	\$48,569,631
Outstanding COP Obligations, July 1	\$151,835,000	\$143,990,000	\$143,990,000	\$143,990,000
Annual Principal Retired	(7,845,000)	(13,220,000)	(13,220,000)	(13,220,000)
Outstanding Obligations, June 30	\$143,990,000	\$130,770,000	\$130,770,000	\$130,770,000



**Community Facilities District Debt Service Fund (52-00)**

**Attachment IV**

The Community Facilities District (CFD) Debt Service Fund 52-00 was established to record all CFD debt service payments. CFDs are primarily used to fund new school construction and expansion. Funds for debt service payments will be transferred from the CFD Capital Projects Fund (49-00).

	2017-18 Unaudited Actuals @ Year End	2018-19 Adopted Budget	2018-19 First Interim @ 10/31/18	2018-19 Second Interim @ 1/31/19
Beginning Balance, July 1	\$0	\$0	\$0	\$0
Revenue				
Transfers from CFD Capital Projects Fund (49-00) for Debt Service	\$13,689,411	\$13,705,061	\$13,705,061	\$13,705,061
Total Revenue	\$13,689,411	\$13,705,061	\$13,705,061	\$13,705,061
Total Beginning Balance & Revenue	\$13,689,411	\$13,705,061	\$13,705,061	\$13,705,061
Expenditures				
COPs/Bond Principal Payment	\$7,845,000	\$8,220,000	\$8,220,000	\$8,220,000
COPs/Bond Interest Expense	5,844,411	5,485,061	5,485,061	5,485,061
Total Expenditures	\$13,689,411	\$13,705,061	\$13,705,061	\$13,705,061
Total Ending Balance, June 30	\$0	\$0	\$0	\$0

2018-19 Cash Flow  
General Fund + Categorical Programs

	Jul-18 (Actual)	Aug-18 (Actual)	Sept-18 (Actual)	Oct-18 (Actual)	Nov-18 (Actual)	Dec-18 (Actual)	Jan-19 (Actual)	Feb-19 (Estimated)	Mar-19 (Estimated)	April-19 (Estimated)	May-19 (Estimated)	June-19 (Estimated)	ANNUAL TOTALS
Beginning Cash Balance	\$ 44,783,085	\$ 32,138,405	\$ 16,134,201	\$ 12,284,776	9,385,354	\$ 3,268,044	\$ 31,355,236	\$ 37,872,016	\$ 27,558,946	\$ 22,270,274	\$ 34,948,665	\$ 34,039,310	\$ 44,783,085
LCFF - State Aid Apportionment	4,915,925	4,915,925	8,848,665	8,848,665	8,848,665	8,848,665	8,848,665	8,273,259	8,273,259	8,273,259	8,273,259	8,273,259	95,441,470
Property Taxes	563,571	1,459,277	473,558	5,360,826	-	31,288,820	16,846,728	2,579,156	-	24,663,701	13,917,739	3,262,627	100,416,003
EPA Tax Initiative	-	-	8,104,218	-	-	8,088,489	-	-	8,088,489	-	-	-	32,353,955
RDA Residual Balance & CRD	-	25,633	-	-	-	68,450	1,200,780	-	-	-	-	88,744	1,383,607
Charter in-Lieu Taxes	-	(1,284,236)	(2,562,472)	(1,708,315)	(1,708,315)	(1,797,594)	(1,797,594)	(1,791,561)	(3,248,143)	(1,624,071)	(1,624,071)	(1,624,071)	(20,770,443)
Special Education Prop Tax Xfer	-	-	-	-	-	-	486,020	-	-	756,524	-	229,019	1,471,563
Special Education	-	-	-	-	-	-	-	-	119,531	-	79,573	643,633	842,737
Federal Impact Aid	-	51,187	202,597	168,620	-	146,937	-	-	-	-	-	(8,486)	560,855
Title I	-	-	-	-	833,008	-	2,569,184	-	1,339,852	-	-	-	5,137,831
Title II	-	-	-	-	122,631	-	308,705	-	182,869	-	-	-	614,205
Title III	-	-	-	-	173,313	-	173,313	-	132,493	-	-	-	479,119
Title IV	-	-	-	-	91,546	-	91,546	-	91,546	-	-	-	274,638
Other Federal	67,722	233,561	158,373	267,039	230,041	12,755	30,539	28,808	291,658	28,808	28,808	291,658	1,669,770
Lottery	-	-	-	-	-	-	1,158,885	-	-	1,183,604.00	-	1,508,273.00	3,850,762
Mandated Block Grant	-	-	-	-	-	703,797	-	-	-	-	-	-	703,797
One Time Mandated Block Grant	-	-	-	-	-	-	2,078,455	-	-	-	-	2,078,454.00	4,156,909
Other State	-	-	-	896,501	-	349,757	148,571	-	-	446,729	-	349,756	2,191,314
ASES Pass Through	-	-	-	-	-	-	-	2,042,705	-	-	-	824,132	2,866,837
PA Special Ed Pass Through	640,424	640,158	1,152,524	1,152,524	1,152,524	1,152,524	1,152,524	1,129,046	1,129,046	1,184,278	1,146,759	1,090,782	12,723,113
Other Local	236,568	702,796	1,449,929	988,707	950,346	1,127,209	1,106,658	863,408	1,492,263	983,287	782,177	825,128	11,508,476
2017/18 Deferral	4,048,316	436,210	-	1,871,152	317,748	-	1,575,586	-	235,181	-	-	-	8,484,193
Temporary Transfers/DTRF	-	-	1,444,437	3,199,143	4,000,000	-	554,131	-	-	-	-	-	9,197,711
Other Revenue/Cash Inflows	1,608,513	327,693	1,333,511	967,284	1,059,119	833,729	1,370,174	505,639	505,639	505,639	505,639	505,639	10,028,218
<b>Total Revenues</b>	<b>\$ 12,081,039</b>	<b>\$ 7,508,204</b>	<b>\$ 20,605,340</b>	<b>\$ 22,012,146</b>	<b>16,070,626</b>	<b>\$ 50,823,538</b>	<b>37,902,870</b>	<b>13,630,460</b>	<b>\$ 18,633,683</b>	<b>\$ 36,401,758</b>	<b>\$ 23,109,883</b>	<b>\$ 26,807,093</b>	<b>\$ 285,586,640</b>
<b>Total Revenue and Beg. Bal.</b>	<b>\$ 56,864,124</b>	<b>\$ 39,646,609</b>	<b>\$ 36,739,541</b>	<b>\$ 34,296,922</b>	<b>25,455,980</b>	<b>\$ 54,091,582</b>	<b>69,258,106</b>	<b>51,502,476</b>	<b>\$ 46,192,629</b>	<b>\$ 58,672,032</b>	<b>\$ 58,058,548</b>	<b>\$ 60,846,403</b>	<b>\$ 330,369,725</b>
Salaries & Benefits	\$ 19,484,292	\$ 19,878,809	\$ 19,908,231	\$ 20,083,205	20,008,038	20,097,966	20,507,327	20,355,182	20,546,785	21,003,447	20,532,972	20,789,822.00	\$ 243,196,076
Commercial Warrant Exp	996,893	2,797,825	4,532,564	4,267,935	2,128,818	2,616,878	2,557,926	2,573,035	3,375,570	2,719,920	3,486,266	5,706,409	37,760,039
Interfund Transfer	-	-	-	-	-	-	-	461,182	-	-	-	-	461,182
Temporary Transfers/DTRF	-	-	-	400,023	-	-	8,082,684	554,131	-	-	-	-	9,036,838
Other Cash Outflows	4,244,534	835,774	13,970	160,405	51,080	21,502	238,153	-	-	-	-	-	5,565,418
<b>Total Expenditures</b>	<b>\$ 24,725,719</b>	<b>\$ 23,512,408</b>	<b>\$ 24,454,765</b>	<b>\$ 24,911,568</b>	<b>22,187,936</b>	<b>\$ 22,736,346</b>	<b>31,386,090</b>	<b>23,943,530</b>	<b>\$ 23,922,355</b>	<b>\$ 23,723,367</b>	<b>\$ 24,019,238</b>	<b>\$ 26,496,231</b>	<b>\$ 296,019,553</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 32,138,405</b>	<b>\$ 16,134,201</b>	<b>\$ 12,284,776</b>	<b>\$ 9,385,354</b>	<b>3,268,044</b>	<b>\$ 31,355,236</b>	<b>37,872,016</b>	<b>27,558,946</b>	<b>\$ 22,270,274</b>	<b>\$ 34,948,665</b>	<b>\$ 34,039,310</b>	<b>\$ 34,350,172</b>	<b>\$ 34,350,172</b>

2019-20 Cash Flow  
General Fund + Categorical Programs

	Jul-19 (Estimated)	Aug-19 (Estimated)	Sept-19 (Estimated)	Oct-19 (Estimated)	Nov-19 (Estimated)	Dec-19 (Estimated)	Jan-20 (Estimated)	Feb-20 (Estimated)	Mar-20 (Estimated)	April-20 (Estimated)	May-20 (Estimated)	June-20 (Estimated)	ANNUAL TOTALS
Beginning Cash Balance	\$ 34,350,172.00	\$ 39,887,928	\$ 24,316,522	\$ 18,299,440	\$ 12,443,722	\$ 2,176,085	\$ 28,062,783	\$ 16,168,044	\$ 9,417,902	\$ 4,545,775	\$ 18,233,164	\$ 18,577,940	\$ 34,350,172
LCFF - State Aid Apportionment	5,248,751	5,248,751	9,447,751	9,447,751	9,447,751	9,447,751	9,447,751	9,447,751	9,447,751	9,447,751	9,447,751	9,447,751	104,975,014
Property Taxes	563,640	1,459,457	473,616	5,361,487	-	31,292,678	16,848,805	2,579,474	-	24,666,742	13,919,455	3,263,030	100,428,384
EPA Tax Initiative	-	-	7,351,071	-	-	7,351,071	-	-	7,351,071	-	-	7,351,071	29,404,284
RDA Residual Balance & CRD	-	-	-	-	-	-	345,902	-	-	-	-	1,037,705	1,383,607
Charter in-Lieu Taxes	-	(1,352,868)	(2,705,736)	(1,803,824)	(1,803,824)	(1,803,824)	(1,803,824)	(1,803,824)	(3,156,692)	(1,578,346)	(1,578,346)	(1,578,346)	(20,969,454)
Special Education Prop Tax Xfer	-	-	-	-	-	-	486,020	-	-	756,524	-	229,019	1,471,563
Special Education	-	-	-	-	-	-	-	-	119,531	-	79,573	643,633	842,737
Federal Impact Aid	-	27,380	108,369	90,194	-	78,596	-	-	-	-	-	(4,539)	300,000
Title I	-	-	-	-	831,325	-	1,337,145	-	1,337,145	-	-	1,337,145	4,842,760
Title II	-	-	-	-	122,631	-	308,705	-	182,869	-	-	-	614,205
Title III	-	-	-	-	173,313	-	173,313	-	132,493	-	-	-	479,119
Title IV	-	-	-	-	91,546	-	91,546	-	91,546	-	-	-	274,638
Other Federal	-	-	-	32,400	32,400	32,400	32,400	32,400	32,400	32,400	32,400	32,400	291,600
Lottery	-	-	-	-	-	-	1,125,229	-	-	1,147,042	-	1,415,085	3,687,356
Mandated Block Grant	-	-	-	-	721,942	-	-	-	-	-	-	-	721,942
Other State	-	-	-	896,501	-	-	-	-	-	446,729	-	-	1,343,230
ASES Pass Through	-	-	-	-	-	-	-	2,042,705	-	-	-	824,132	2,866,837
PA Special Ed Pass Through	640,424	640,158	1,152,524	1,152,524	1,152,524	1,152,524	1,152,524	1,129,046	1,129,046	1,184,278	1,146,759	995,908	12,628,239
Other Local	793	648,094	1,282,162	1,054,713	892,005	872,640	1,050,777	857,840	1,509,064	977,107	753,101	796,654	10,694,950
2018/19 Deferral	2,969,633	57,612	443,686	1,580,281	368,450	-	-	1,574,063	341,910	-	-	-	7,335,635
TRANS / Temporary Transfers	20,000,000	-	-	-	-	-	-	-	-	-	-	-	20,000,000
Other Revenue/Cash Inflows	508,656	508,656	508,656	508,656	508,656	508,656	508,656	508,656	508,656	508,656	508,656	508,651	6,103,867
<b>Total Revenues</b>	<b>\$ 29,931,897</b>	<b>\$ 7,237,240</b>	<b>\$ 18,062,099</b>	<b>\$ 18,320,683</b>	<b>\$ 12,538,719</b>	<b>\$ 48,932,492</b>	<b>\$ 31,104,949</b>	<b>\$ 16,368,111</b>	<b>\$ 19,026,790</b>	<b>\$ 37,588,883</b>	<b>\$ 24,309,349</b>	<b>\$ 26,299,301</b>	<b>\$ 289,720,513</b>
<b>Total Revenue and Beg. Bal.</b>	<b>\$ 64,282,069</b>	<b>\$ 47,125,168</b>	<b>\$ 42,378,621</b>	<b>\$ 36,620,123</b>	<b>\$ 24,982,441</b>	<b>\$ 51,108,577</b>	<b>\$ 59,167,732</b>	<b>\$ 32,536,155</b>	<b>\$ 28,444,692</b>	<b>\$ 42,134,658</b>	<b>\$ 42,542,513</b>	<b>\$ 44,877,241</b>	<b>\$ 324,070,685</b>
Salaries & Benefits	\$ 17,056,349	\$ 20,759,382	\$ 20,790,108	\$ 20,972,832	\$ 21,229,365	\$ 21,137,126	\$ 20,976,936	\$ 21,256,857	\$ 21,456,948	\$ 21,933,838	\$ 21,442,523	\$ 21,710,751	\$ 250,723,015
Commercial Warrant Exp	\$ 2,822,409	\$ 2,049,264	\$ 3,289,073	\$ 3,203,569	\$ 1,576,991	\$ 1,908,668	\$ 2,022,752	\$ 1,861,396	\$ 2,441,969	\$ 1,967,656	\$ 2,522,050	\$ 4,128,155	\$ 29,793,952
TRANS Repayment	\$ -	-	-	-	-	-	20,000,000	-	-	-	-	-	20,000,000
Interfund Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Outflows	\$ 4,515,383.00	-	-	-	-	-	-	-	-	-	-	-	4,515,383
<b>Total Expenditures</b>	<b>\$ 24,394,141</b>	<b>\$ 22,808,646</b>	<b>\$ 24,079,181</b>	<b>\$ 24,176,401</b>	<b>\$ 22,806,356</b>	<b>\$ 23,045,794</b>	<b>\$ 42,999,688</b>	<b>\$ 23,118,253</b>	<b>\$ 23,898,917</b>	<b>\$ 23,901,494</b>	<b>\$ 23,964,573</b>	<b>\$ 25,838,906</b>	<b>\$ 305,032,350</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 39,887,928</b>	<b>\$ 24,316,522</b>	<b>\$ 18,299,440</b>	<b>\$ 12,443,722</b>	<b>\$ 2,176,085</b>	<b>\$ 28,062,783</b>	<b>\$ 16,168,044</b>	<b>\$ 9,417,902</b>	<b>\$ 4,545,775</b>	<b>\$ 18,233,164</b>	<b>\$ 18,577,940</b>	<b>\$ 19,038,335</b>	<b>\$ 19,038,335</b>

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

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 06, 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: Theresa Villanueva

Telephone: 619-425-9600 x 1391

Title: Director of Fiscal Services

E-mail: Mariath.Villanueva@cvesd.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	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since 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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since 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

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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	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	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,586.54	22,595.49	22,392.75	22,586.92	(8.57)	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	22,586.54	22,595.49	22,392.75	22,586.92	(8.57)	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	14.67	15.97	11.95	11.95	(4.02)	-25%
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	14.67	15.97	11.95	11.95	(4.02)	-25%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	22,601.21	22,611.46	22,404.70	22,598.87	(12.59)	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	6,061.27	6,068.91	6,023.09	6,023.09	(45.82)	-1%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	6,061.27	6,068.91	6,023.09	6,023.09	(45.82)	-1%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	6,061.27	6,068.91	6,023.09	6,023.09	(45.82)	-1%

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	22,595.49	22,586.92		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>22,595.49</b>	<b>22,586.92</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	22,595.49	22,392.75		
Charter School				
<b>Total ADA</b>	<b>22,595.49</b>	<b>22,392.75</b>	<b>-0.9%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	22,595.49	22,392.75		
Charter School				
<b>Total ADA</b>	<b>22,595.49</b>	<b>22,392.75</b>	<b>-0.9%</b>	<b>Met</b>

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

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

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

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

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	23,411	23,082		
Charter School				
<b>Total Enrollment</b>	<b>23,411</b>	<b>23,082</b>	<b>-1.4%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	23,411	23,082		
Charter School				
<b>Total Enrollment</b>	<b>23,411</b>	<b>23,082</b>	<b>-1.4%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	23,411	23,082		
Charter School				
<b>Total Enrollment</b>	<b>23,411</b>	<b>23,082</b>	<b>-1.4%</b>	<b>Met</b>

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	23,038	23,835	
Charter School			
<b>Total ADA/Enrollment</b>	<b>23,038</b>	<b>23,835</b>	<b>96.7%</b>
Second Prior Year (2016-17)			
District Regular	22,663	23,491	
Charter School			
<b>Total ADA/Enrollment</b>	<b>22,663</b>	<b>23,491</b>	<b>96.5%</b>
First Prior Year (2017-18)			
District Regular	22,595	23,411	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>22,595</b>	<b>23,411</b>	<b>96.5%</b>
Historical Average Ratio:			96.6%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.1%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	22,393	23,082		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>22,393</b>	<b>23,082</b>	<b>97.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	22,393	23,082		
Charter School				
<b>Total ADA/Enrollment</b>	<b>22,393</b>	<b>23,082</b>	<b>97.0%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	22,393	23,082		
Charter School				
<b>Total ADA/Enrollment</b>	<b>22,393</b>	<b>23,082</b>	<b>97.0%</b>	<b>Met</b>

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2018-19)	229,782,177.00	229,595,034.00	-0.1%	Met
1st Subsequent Year (2019-20)	235,997,957.00	236,191,289.00	0.1%	Met
2nd Subsequent Year (2020-21)	242,399,569.00	243,015,339.00	0.3%	Met

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

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

- 1a. STANDARD MET - LCFF revenue has not changed since 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)	145,831,083.19	165,694,334.61	88.0%
Second Prior Year (2016-17)	160,875,418.26	184,556,628.69	87.2%
First Prior Year (2017-18)	168,322,470.81	187,039,698.25	90.0%
Historical Average Ratio:			88.4%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>85.4% to 91.4%</b>	<b>85.4% to 91.4%</b>	<b>85.4% to 91.4%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	173,224,544.00	193,708,160.00	89.4%	Met
1st Subsequent Year (2019-20)	182,511,300.00	195,751,714.00	93.2%	Not Met
2nd Subsequent Year (2020-21)	189,685,994.63	198,975,941.63	95.3%	Not Met

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

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

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

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

Total unrestricted expenditures for 2019-20 and 2020-21 include estimated reductions in the Other Adjustments section of the MYP financial projections of \$7,500,000 and \$5,500,000, respectively, in order to meet the required minimum 3% reserve level. In 2018-19 First Interim, the District provided the San Diego County Office of Education with the detail of the \$7.5 million reduction. If implemented, this would reduce the 2019-20 ratio to 90.7%. In addition, if the \$5.5 million reduction is implemented in 2020-21, the ratio would be 91.2%.

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	15,503,244.00	16,313,350.00	5.2%	Yes
1st Subsequent Year (2019-20)	15,208,091.00	14,779,646.00	-2.8%	No
2nd Subsequent Year (2020-21)	15,208,091.00	14,779,646.00	-2.8%	No

**Explanation:**  
(required if Yes)

The majority of the increase in 2018-19 is due to the addition of the Title IV competitive grant, in the amount of \$584,111. This grant was not available at First Interim and was not included.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	21,685,924.00	21,685,924.00	0.0%	No
1st Subsequent Year (2019-20)	17,461,004.00	16,110,246.00	-7.7%	Yes
2nd Subsequent Year (2020-21)	17,461,004.00	16,110,246.00	-7.7%	Yes

**Explanation:**  
(required if Yes)

State funding grants in 2019-20 and 2020-21 are not finalized at this time, which accounts for a majority of the decrease in this category.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	30,497,403.00	30,890,111.00	1.3%	No
1st Subsequent Year (2019-20)	29,883,028.00	28,611,578.00	-4.3%	No
2nd Subsequent Year (2020-21)	29,883,028.00	28,611,578.00	-4.3%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	9,563,740.00	9,486,961.00	-0.8%	No
1st Subsequent Year (2019-20)	11,755,721.00	9,072,178.00	-22.8%	Yes
2nd Subsequent Year (2020-21)	13,297,314.00	10,670,168.00	-19.8%	Yes

**Explanation:**  
(required if Yes)

Other local funding grants in 2019-20 and 2020-21 are not finalized at this time, which accounts for a majority of the decrease in this category. In addition, all school site funds are currently budgeted for full expenditure in 2018-19.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	27,176,197.05	28,598,958.05	5.2%	Yes
1st Subsequent Year (2019-20)	27,021,477.00	26,337,637.00	-2.5%	No
2nd Subsequent Year (2020-21)	27,207,508.00	26,527,954.00	-2.5%	No

**Explanation:**  
(required if Yes)

The majority of the increase in 2018-19 is due to the addition of the Title IV competitive grant, not included at First Interim, which is designated to be spent in this category. In addition, maintenance costs budgeted as capital outlay were transferred to this category.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	67,686,571.00	68,889,385.00	1.8%	Met
1st Subsequent Year (2019-20)	62,552,123.00	59,501,470.00	-4.9%	Met
2nd Subsequent Year (2020-21)	62,552,123.00	59,501,470.00	-4.9%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	36,739,937.05	38,085,919.05	3.7%	Met
1st Subsequent Year (2019-20)	38,777,198.00	35,409,815.00	-8.7%	Not Met
2nd Subsequent Year (2020-21)	40,504,822.00	37,198,122.00	-8.2%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

Other local funding grants in 2019-20 and 2020-21 are not finalized at this time, which accounts for a majority of the decrease in this category. In addition, all school site funds are currently budgeted for full expenditure in 2018-19.

**Explanation:**

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

The majority of the increase in 2018-19 is due to the addition of the Title IV competitive grant, not included at First Interim, which is designated to be spent in this category. In addition, maintenance costs budgeted as capital outlay were transferred to this category.



**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	8,502,990.93	8,502,991.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		8,502,991.00	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.0%	7.7%	4.2%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>4.0%</b>	<b>2.6%</b>	<b>1.4%</b>

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(8,224,822.00)	193,750,370.00	4.2%	Not Met
1st Subsequent Year (2019-20)	(12,405,371.00)	195,751,714.00	6.3%	Not Met
2nd Subsequent Year (2020-21)	(9,955,548.63)	198,975,941.63	5.0%	Not Met

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

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

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

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

The major causes of the District's deficit spending are the ongoing increases in retirement costs, increasing special education contribution, declining enrollment, and LCFF reaching full implementation in 2018-19. The District projected ongoing budget reductions of \$7,500,000 and \$5,500,000 in 2019-20 and 2020-21, respectively, in order to meet the required minimum 3% reserve level standard. In 2018-19 First Interim, the District provided the SDCOE with \$7.5 million in specific budget reductions for the 2019-20 school year.

**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)	35,668,339.67	Met
1st Subsequent Year (2019-20)	23,262,968.67	Met
2nd Subsequent Year (2020-21)	13,307,420.04	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)	34,350,172.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	22,393	22,393	22,393
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	287,927,269.80	287,021,893.00	291,396,120.63
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	287,927,269.80	287,021,893.00	291,396,120.63
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,637,818.09	8,610,656.79	8,741,883.62
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>8,637,818.09</b>	<b>8,610,656.79</b>	<b>8,741,883.62</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	34,583,339.67	22,177,968.67	12,222,420.04
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	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)	34,583,339.67	22,177,968.67	12,222,420.04
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.01%	7.73%	4.19%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>8,637,818.09</b>	<b>8,610,656.79</b>	<b>8,741,883.62</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(44,892,900.00)	(44,313,015.00)	-1.3%	(579,885.00)	Met
1st Subsequent Year (2019-20)	(46,098,977.00)	(47,393,443.00)	2.8%	1,294,466.00	Met
2nd Subsequent Year (2020-21)	(47,223,082.00)	(48,543,443.00)	2.8%	1,320,361.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2018-19)	42,210.00	42,210.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	42,210.00	0.00	-100.0%	(42,210.00)	Not Met
2nd Subsequent Year (2020-21)	42,210.00	0.00	-100.0%	(42,210.00)	Not 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. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

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

The projected transfers out of the general fund have changed due to the elimination of the \$42,210 transfer to the Child Development Fund in subsequent fiscal years.

- 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)

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**S6. Long-term Commitments**

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	Fund 01-00 / Fund 09-00	7439	358,385
Certificates of Participation	23	CFD Debt Service (52-00)	7438, 7439	144,905,000
General Obligation Bonds	24	Fund 51-00		125,870,000
Supp Early Retirement Program	N/A	N/A	N/A	N/A
State School Building Loans	N/A	N/A	N/A	N/A
Compensated Absences	1	Compensated Absences	Multiple Salary Object Codes	1,355,976

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
QZAB & CFD Bonds	1	Fund 25-18 / Fund 52-00	7438, 7439	5,000,000
Bond Premium - GO Bonds	24			8,132,825
Bond Premium - COP	23			9,470,968
<b>TOTAL:</b>				295,093,154

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	113,238	120,597	108,255	94,500
Certificates of Participation	13,689,412	14,297,849	13,951,349	14,124,323
General Obligation Bonds	11,747,963	10,557,550	10,106,775	10,257,363
Supp Early Retirement Program	N/A	N/A	N/A	N/A
State School Building Loans	N/A	N/A	N/A	N/A
Compensated Absences	0	0	0	0

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)
QZAB & CFD Bonds	0	5,000,000	0	0
Bond Premium - GO Bonds	511,049	464,866	472,291	500,529
Bond Premium - COP	554,817	588,284	647,475	698,247
<b>Total Annual Payments:</b>	<b>26,616,479</b>	<b>31,029,146</b>	<b>25,286,145</b>	<b>25,674,962</b>
<b>Has total annual payment increased over prior year (2017-18)?</b>		<b>Yes</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The 2018-19 annual payment increase will be paid from a \$5,000,000 Guaranteed Investment Contract currently held by a trustee. The payment is part of QZAB issued from the year 2003. In December 2018, the lumpsum payment was due.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

No
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	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. Total OPEB liability	41,319,782.00	40,551,724.00
b. OPEB plan(s) fiduciary net position (if applicable)	14,646,263.00	16,803,428.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	26,673,519.00	23,748,296.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 30, 2017	Jun 30, 2018

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	0.00	0.00
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2018-19)	0.00	0.00
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	1,024,000.00	1,024,000.00
1st Subsequent Year (2019-20)	1,024,000.00	1,024,000.00
2nd Subsequent Year (2020-21)	1,024,000.00	1,024,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	157	149
1st Subsequent Year (2019-20)	157	149
2nd Subsequent Year (2020-21)	157	149

4. Comments:

Eligibility of retiree health coverage requires retirement under either STRS or PERS on or after age 55, with at least 10 years of service (5 years of service for non-represented certificated employees hired prior to October 1, 2007). The District participates in several partial-experience rated insurance products for its health coverage. Certificated retirees pay for premiums in excess of the negotiated cap of \$3,778. On July 1, 2016, the annual maximum was increased to \$6,000. Classified employees hired and retired prior to September 2007 pay any premium in excess of \$7,509. Classified employees hired prior to and retired after September 2007 pay any premium in excess of the cap according to the matrix within the classified bargaining agreement. The District's paid cap for classified employees hired after September 2007 is \$6,000. Benefits cease for all retirees at age 65.

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

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

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

Yes
-----

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

No
----

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

No
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2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	9,577,577.00	9,577,577.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)	4,029,728.00	4,029,728.00
1st Subsequent Year (2019-20)	4,215,415.00	4,215,415.00
2nd Subsequent Year (2020-21)	4,215,415.00	4,215,415.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)	3,200,000.00	3,200,000.00
1st Subsequent Year (2019-20)	3,200,000.00	3,200,000.00
2nd Subsequent Year (2020-21)	3,200,000.00	3,200,000.00

4. Comments:

The District self-insures for worker's compensation claims, and the current self-insured retention with occurrence date of October 1, 2003 to present is \$1,000,000 per occurrence. The District purchases excess coverage up to \$25,000,000 per occurrence. An actuarial study of the self-insured workers compensation program is completed annually. The most recent valuation was issued on June 10, 2017. The recommended funding level per \$100 of payroll is \$1.86 for school year 2017-18 and \$1.91 for school year 2018-19. The District currently funds the program at \$1.50 per \$100 of payroll.

**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?

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,328.4	1,329.0	1,329.0	1,329.0

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

n/a

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?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

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**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")

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

**Negotiations Not Settled**

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

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Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

7. Amount included for any tentative salary schedule increases

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

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

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

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


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

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

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

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

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

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

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

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

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

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

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

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

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

If No, continue with section S8B.

Yes

**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	887.0	918.2	918.2	918.2

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

n/a

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?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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**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.):

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

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

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

Were all managerial/confidential labor negotiations settled as of 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	164.0	161.0	161.0	161.0

- 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.

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

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

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

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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### ADDITIONAL FISCAL INDICATORS

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

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

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

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

**Comments:**  
(optional)

A3. The District reduced the 2018-19 ADA projection based on the 2018-19 P-1 report. Future years are being evaluated in District growth areas against declining areas.  
A4. The Learning Choice Academy, a K-12 non-profit, was authorized by the District on 5/30/2018.

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	205,250,330.00	207,312,256.00	132,834,971.22	207,200,519.00	(111,737.00)	-0.1%
2) Federal Revenue		8100-8299	638,000.00	933,153.00	1,061,638.05	1,053,153.00	120,000.00	12.9%
3) Other State Revenue		8300-8599	11,970,765.00	8,552,280.00	4,009,148.98	8,552,280.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,347,579.00	12,751,916.00	6,647,607.41	13,032,611.00	280,695.00	2.2%
5) TOTAL, REVENUES			230,206,674.00	229,549,605.00	144,553,365.66	229,838,563.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	104,314,556.00	104,903,441.00	59,853,766.39	104,586,525.00	316,916.00	0.3%
2) Classified Salaries		2000-2999	26,882,796.00	26,957,559.00	15,469,765.04	27,209,158.00	(251,599.00)	-0.9%
3) Employee Benefits		3000-3999	40,945,743.00	41,625,761.00	23,861,272.64	41,428,861.00	196,900.00	0.5%
4) Books and Supplies		4000-4999	6,074,913.00	6,618,742.00	3,171,837.48	6,339,417.00	279,325.00	4.2%
5) Services and Other Operating Expenditures		5000-5999	16,593,778.00	16,733,885.00	9,603,273.77	17,041,464.00	(307,579.00)	-1.8%
6) Capital Outlay		6000-6999	111,145.00	236,257.00	156,622.25	208,129.00	28,128.00	11.9%
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	(2,917,157.00)	(3,117,700.00)	(223,691.85)	(3,105,394.00)	(12,306.00)	0.4%
9) TOTAL, EXPENDITURES			192,005,774.00	193,957,945.00	111,892,845.72	193,708,160.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			38,200,900.00	35,591,660.00	32,660,519.94	36,130,403.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	42,210.00	42,210.00	0.00	42,210.00	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	(43,350,781.00)	(44,892,900.00)	0.00	(44,313,015.00)	579,885.00	-1.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,392,991.00)	(44,935,110.00)	0.00	(44,355,225.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,192,091.00)	(9,343,450.00)	32,660,519.94	(8,224,822.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,535,162.27	43,893,161.67		43,893,161.67	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)			43,535,162.27	43,893,161.67		43,893,161.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,535,162.27	43,893,161.67		43,893,161.67		
2) Ending Balance, June 30 (E + F1e)			38,343,071.27	34,549,711.67		35,668,339.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	135,000.00	135,000.00		135,000.00		
Stores		9712	700,000.00	700,000.00		700,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	250,000.00	250,000.00		250,000.00		
Other Assignments	0000	9780	250,000.00					
Other Assignments	0000	9780		250,000.00				
Other Assignments	0000	9780				250,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	37,258,071.27	33,464,711.67		34,583,339.67		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,417,206.00	1,471,563.00	486,020.00	1,471,563.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,199,800.00	14,570,091.00	5,869,171.59	15,260,197.00	690,106.00	4.7%
3) Other State Revenue		8300-8599	14,111,828.00	13,133,644.00	1,663,825.47	13,133,644.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,421,255.00	17,745,487.00	8,156,738.96	17,857,500.00	112,013.00	0.6%
5) TOTAL, REVENUES			47,150,089.00	46,920,785.00	16,175,756.02	47,722,904.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	24,619,669.00	25,765,699.00	14,045,078.05	25,409,186.00	356,513.00	1.4%
2) Classified Salaries		2000-2999	20,344,529.00	21,795,168.00	11,922,040.12	21,718,585.00	76,583.00	0.4%
3) Employee Benefits		3000-3999	27,649,289.00	26,877,262.00	10,061,127.03	26,665,489.00	211,773.00	0.8%
4) Books and Supplies		4000-4999	2,750,979.00	2,944,998.00	1,208,779.32	3,147,544.00	(202,546.00)	-6.9%
5) Services and Other Operating Expenditures		5000-5999	11,280,752.00	10,442,312.05	5,840,871.99	11,557,494.05	(1,115,182.00)	-10.7%
6) Capital Outlay		6000-6999	937,879.00	2,254,133.75	1,422,535.93	1,783,354.75	470,779.00	20.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,532,340.00	1,441,105.00	39,044.16	1,441,105.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,269,610.00	2,433,988.00	19,691.85	2,454,142.00	(20,154.00)	-0.8%
9) TOTAL, EXPENDITURES			91,385,047.00	93,954,665.80	44,559,168.45	94,176,899.80		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(44,234,958.00)	(47,033,880.80)	(28,383,412.43)	(46,453,995.80)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	43,350,781.00	44,892,900.00	0.00	44,313,015.00	(579,885.00)	-1.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			43,350,781.00	44,892,900.00	0.00	44,313,015.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(884,177.00)	(2,140,980.80)	(28,383,412.43)	(2,140,980.80)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	884,177.00	2,140,980.80		2,140,980.80	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)			884,177.00	2,140,980.80		2,140,980.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			884,177.00	2,140,980.80		2,140,980.80		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	206,667,536.00	208,783,819.00	133,320,991.22	208,672,082.00	(111,737.00)	-0.1%
2) Federal Revenue		8100-8299	14,837,800.00	15,503,244.00	6,930,809.64	16,313,350.00	810,106.00	5.2%
3) Other State Revenue		8300-8599	26,082,593.00	21,685,924.00	5,672,974.45	21,685,924.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,768,834.00	30,497,403.00	14,804,346.37	30,890,111.00	392,708.00	1.3%
5) TOTAL, REVENUES			277,356,763.00	276,470,390.00	160,729,121.68	277,561,467.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	128,934,225.00	130,669,140.00	73,898,844.44	129,995,711.00	673,429.00	0.5%
2) Classified Salaries		2000-2999	47,227,325.00	48,752,727.00	27,391,805.16	48,927,743.00	(175,016.00)	-0.4%
3) Employee Benefits		3000-3999	68,595,032.00	68,503,023.00	33,922,399.67	68,094,350.00	408,673.00	0.6%
4) Books and Supplies		4000-4999	8,825,892.00	9,563,740.00	4,380,616.80	9,486,961.00	76,779.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	27,874,530.00	27,176,197.05	15,444,145.76	28,598,958.05	(1,422,761.00)	-5.2%
6) Capital Outlay		6000-6999	1,049,024.00	2,490,390.75	1,579,158.18	1,991,483.75	498,907.00	20.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,532,340.00	1,441,105.00	39,044.16	1,441,105.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(647,547.00)	(683,712.00)	(204,000.00)	(651,252.00)	(32,460.00)	4.7%
9) TOTAL, EXPENDITURES			283,390,821.00	287,912,610.80	156,452,014.17	287,885,059.80		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,034,058.00)	(11,442,220.80)	4,277,107.51	(10,323,592.80)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	42,210.00	42,210.00	0.00	42,210.00	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			(42,210.00)	(42,210.00)	0.00	(42,210.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,076,268.00)	(11,484,430.80)	4,277,107.51	(10,365,802.80)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,419,339.27	46,034,142.47		46,034,142.47	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,419,339.27	46,034,142.47		46,034,142.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,419,339.27	46,034,142.47		46,034,142.47		
2) Ending Balance, June 30 (E + F1e)			38,343,071.27	34,549,711.67		35,668,339.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	135,000.00	135,000.00		135,000.00		
Stores		9712	700,000.00	700,000.00		700,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	250,000.00	250,000.00		250,000.00		
Other Assignments	0000	9780	250,000.00					
Other Assignments	0000	9780		250,000.00				
Other Assignments	0000	9780				250,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	37,258,071.27	33,464,711.67		34,583,339.67		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	56,413,966.00	56,929,077.00	29,558,316.92	56,514,885.00	(414,192.00)	-0.7%
2) Federal Revenue		8100-8299	2,131,159.86	2,309,160.26	994,158.55	2,335,728.26	26,568.00	1.2%
3) Other State Revenue		8300-8599	5,664,275.00	4,923,719.79	1,174,338.42	4,923,719.79	0.00	0.0%
4) Other Local Revenue		8600-8799	528,272.23	612,672.63	435,391.18	613,672.63	1,000.00	0.2%
5) TOTAL, REVENUES			64,737,673.09	64,774,629.68	32,162,205.07	64,388,005.68		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	25,911,590.91	26,212,726.25	14,970,428.48	26,119,119.88	93,606.37	0.4%
2) Classified Salaries		2000-2999	5,691,281.01	5,840,369.85	3,213,424.14	5,860,205.59	(19,835.74)	-0.3%
3) Employee Benefits		3000-3999	11,946,598.69	11,843,574.88	5,544,981.65	11,829,029.38	14,545.50	0.1%
4) Books and Supplies		4000-4999	3,436,329.44	4,163,914.96	1,875,878.72	4,132,385.28	31,529.68	0.8%
5) Services and Other Operating Expenditures		5000-5999	14,751,150.65	15,142,672.66	7,471,768.66	15,182,811.30	(40,138.64)	-0.3%
6) Capital Outlay		6000-6999	505,000.00	657,000.00	107,615.35	657,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			62,241,950.70	63,860,258.60	33,184,097.00	63,780,551.43		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,495,722.39	914,371.08	(1,021,891.93)	607,454.25		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	592,788.00	592,787.50	592,787.50	592,787.50	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			(592,788.00)	(592,787.50)	(592,787.50)	(592,787.50)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,902,934.39	321,583.58	(1,614,679.43)	14,666.75		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,395,932.45	17,767,044.54		17,767,044.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,395,932.45	17,767,044.54		17,767,044.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,395,932.45	17,767,044.54		17,767,044.54		
2) Ending Balance, June 30 (E + F1e)			18,298,866.84	18,088,628.12		17,781,711.29		
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	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	527,106.71	387,823.72		328,018.47		
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	17,761,760.13	17,690,804.40		17,443,692.82		
Other Assignments	0000	9780	17,761,760.13					
Other Assignments	0000	9780		17,690,804.40				
Other Assignments	0000	9780				17,443,692.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	207,200,519.00	3.11%	213,643,489.00	3.19%	220,467,539.00
2. Federal Revenues	8100-8299	1,053,153.00	-47.02%	557,991.00	0.00%	557,991.00
3. Other State Revenues	8300-8599	8,552,280.00	-49.63%	4,307,886.00	0.00%	4,307,886.00
4. Other Local Revenues	8600-8799	13,032,611.00	-6.16%	12,230,420.00	0.00%	12,230,420.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(44,313,015.00)	6.95%	(47,393,443.00)	2.43%	(48,543,443.00)
6. Total (Sum lines A1 thru A5c)		185,525,548.00	-1.17%	183,346,343.00	3.09%	189,020,393.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				104,586,525.00		109,828,207.00
b. Step & Column Adjustment				5,691,682.00		2,196,564.14
c. Cost-of-Living Adjustment						
d. Other Adjustments				(450,000.00)		(450,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	104,586,525.00	5.01%	109,828,207.00	1.59%	111,574,771.14
2. Classified Salaries						
a. Base Salaries				27,209,158.00		27,408,637.00
b. Step & Column Adjustment						498,843.71
c. Cost-of-Living Adjustment						
d. Other Adjustments				199,479.00		1,096,718.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,209,158.00	0.73%	27,408,637.00	5.82%	29,004,198.71
3. Employee Benefits	3000-3999	41,428,861.00	9.28%	45,274,456.00	8.47%	49,107,024.78
4. Books and Supplies	4000-4999	6,339,417.00	3.55%	6,564,175.00	23.61%	8,113,708.00
5. Services and Other Operating Expenditures	5000-5999	17,041,464.00	0.89%	17,193,308.00	0.00%	17,193,308.00
6. Capital Outlay	6000-6999	208,129.00	-8.19%	191,090.00	0.00%	191,090.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,105,394.00)	3.31%	(3,208,159.00)	0.00%	(3,208,159.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	42,210.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(7,500,000.00)		(13,000,000.00)
11. Total (Sum lines B1 thru B10)		193,750,370.00	1.03%	195,751,714.00	1.65%	198,975,941.63
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(8,224,822.00)		(12,405,371.00)		(9,955,548.63)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		43,893,161.67		35,668,339.67		23,262,968.67
2. Ending Fund Balance (Sum lines C and D1)		35,668,339.67		23,262,968.67		13,307,420.04
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	835,000.00		835,000.00		835,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	250,000.00		250,000.00		250,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	34,583,339.67		22,177,968.67		12,222,420.04
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,668,339.67		23,262,968.67		13,307,420.04

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	34,583,339.67		22,177,968.67		12,222,420.04
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		34,583,339.67		22,177,968.67		12,222,420.04
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2018/19: 3.7% COLA fully funded						
2019/20: 3.46% COLA fully funded						
2020/21: 2.86% COLA fully funded						
Zero ADA growth (2018-19 through 2020-21)						
60.66% actual unduplicated EL, LI, and FY %						
2018/19: One-time discretionary funds of \$184 per 2017-18 P-2 ADA						
Certificated salary costs based on the actual step changes in 2018-19						
Classified salary costs based on the actual step changes in 2018-19						
Certificated step and class cost of 2% in 2019/20 and 2020/21						
Classified step and class cost of 1.75% in 2019/20 and 2020/21						
2018/19: Salary settlement - CVE, CVCEO, and Non-represented employees - 3% effective 1/1/19						
2018/19: Health benefits cap increase: CVE, CVCEO, and Non-represented employees - \$1,000 effective 1/1/19						
Designated estimated increases in STRS and PERS in future years						
3% contribution to RRMA effective 2018-19						
Proposed budget reductions of \$7.5 million in 2019-20 and \$5.5 million in 2020-21						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,471,563.00	0.00%	1,471,563.00	0.00%	1,471,563.00
2. Federal Revenues	8100-8299	15,260,197.00	-6.81%	14,221,655.00	0.00%	14,221,655.00
3. Other State Revenues	8300-8599	13,133,644.00	-10.14%	11,802,360.00	0.00%	11,802,360.00
4. Other Local Revenues	8600-8799	17,857,500.00	-8.27%	16,381,158.00	0.00%	16,381,158.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	44,313,015.00	6.95%	47,393,443.00	2.43%	48,543,443.00
6. Total (Sum lines A1 thru A5c)		92,035,919.00	-0.83%	91,270,179.00	1.26%	92,420,179.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				25,409,186.00		25,176,134.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(233,052.00)		305,762.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,409,186.00	-0.92%	25,176,134.00	1.21%	25,481,896.00
2. Classified Salaries						
a. Base Salaries				21,718,585.00		22,392,598.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				674,013.00		236,617.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,718,585.00	3.10%	22,392,598.00	1.06%	22,629,215.00
3. Employee Benefits	3000-3999	26,665,489.00	3.64%	27,636,594.00	1.13%	27,949,309.00
4. Books and Supplies	4000-4999	3,147,544.00	-20.32%	2,508,003.00	1.93%	2,556,460.00
5. Services and Other Operating Expenditures	5000-5999	11,557,494.05	-20.88%	9,144,329.00	2.08%	9,334,646.00
6. Capital Outlay	6000-6999	1,783,354.75	-72.33%	493,489.00	2.41%	505,394.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,441,105.00	0.00%	1,441,105.00	0.94%	1,454,685.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,454,142.00	0.97%	2,477,927.00	1.24%	2,508,574.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		94,176,899.80	-3.09%	91,270,179.00	1.26%	92,420,179.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(2,140,980.80)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,140,980.80		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2018/19: 3.7% COLA fully funded						
2019/20: 3.46% COLA fully funded						
2020/21: 2.86% COLA fully funded						
Zero ADA growth (2018-19 through 2020-21)						
60.66% actual unduplicated EL, LI, and FY %						
2018/19: One-time discretionary funds of \$184 per 2017-18 P-2 ADA						
Certificated salary costs based on the actual step changes in 2018-19						
Classified salary costs based on the actual step changes in 2018-19						
Certificated step and class cost of 2% in 2019/20 and 2020/21						
Classified step and class cost of 1.75% in 2019/20 and 2020/21						
2018/19: Salary settlement - CVE, CVCEO, and Non-represented employees - 3% effective 1/1/19						
2018/19: Health benefits cap increase: CVE, CVCEO, and Non-represented employees - \$1,000 effective 1/1/19						
Designated estimated increases in STRS and PERS in future years						
3% contribution to RRMA effective 2018-19						
Proposed budget reductions of \$7.5 million in 2019-20 and \$5.5 million in 2020-21						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	208,672,082.00	3.09%	215,115,052.00	3.17%	221,939,102.00
2. Federal Revenues	8100-8299	16,313,350.00	-9.40%	14,779,646.00	0.00%	14,779,646.00
3. Other State Revenues	8300-8599	21,685,924.00	-25.71%	16,110,246.00	0.00%	16,110,246.00
4. Other Local Revenues	8600-8799	30,890,111.00	-7.38%	28,611,578.00	0.00%	28,611,578.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		277,561,467.00	-1.06%	274,616,522.00	2.48%	281,440,572.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				129,995,711.00		135,004,341.00
b. Step & Column Adjustment				5,691,682.00		2,196,564.14
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(683,052.00)		(144,238.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	129,995,711.00	3.85%	135,004,341.00	1.52%	137,056,667.14
2. Classified Salaries						
a. Base Salaries				48,927,743.00		49,801,235.00
b. Step & Column Adjustment				0.00		498,843.71
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				873,492.00		1,333,335.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,927,743.00	1.79%	49,801,235.00	3.68%	51,633,413.71
3. Employee Benefits	3000-3999	68,094,350.00	7.07%	72,911,050.00	5.69%	77,056,333.78
4. Books and Supplies	4000-4999	9,486,961.00	-4.37%	9,072,178.00	17.61%	10,670,168.00
5. Services and Other Operating Expenditures	5000-5999	28,598,958.05	-7.91%	26,337,637.00	0.72%	26,527,954.00
6. Capital Outlay	6000-6999	1,991,483.75	-65.62%	684,579.00	1.74%	696,484.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,441,105.00	0.00%	1,441,105.00	0.94%	1,454,685.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(651,252.00)	12.13%	(730,232.00)	-4.20%	(699,585.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	42,210.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(7,500,000.00)		(13,000,000.00)
11. Total (Sum lines B1 thru B10)		287,927,269.80	-0.31%	287,021,893.00	1.52%	291,396,120.63
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(10,365,802.80)		(12,405,371.00)		(9,955,548.63)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		46,034,142.47		35,668,339.67		23,262,968.67
2. Ending Fund Balance (Sum lines C and D1)		35,668,339.67		23,262,968.67		13,307,420.04
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	835,000.00		835,000.00		835,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	250,000.00		250,000.00		250,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	34,583,339.67		22,177,968.67		12,222,420.04
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		35,668,339.67		23,262,968.67		13,307,420.04



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	34,583,339.67		22,177,968.67		12,222,420.04
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		34,583,339.67		22,177,968.67		12,222,420.04
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.01%		7.73%		4.19%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		22,392.75		22,392.75		22,392.75
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		287,927,269.80		287,021,893.00		291,396,120.63
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		287,927,269.80		287,021,893.00		291,396,120.63
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,637,818.09		8,610,656.79		8,741,883.62
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,637,818.09		8,610,656.79		8,741,883.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES