

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 01, 2018 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
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?	n/a	
			X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCOFF Sources		8010-8099	81,630,498.00	83,212,221.00	43,196,481.85	83,141,153.00	(71,068.00)	-0.1%
2) Federal Revenue		8100-8299	75,000.00	78,509.00	38,988.00	78,509.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,843,735.00	3,461,505.00	1,531,528.12	3,461,505.00	0.00	0.0%
4) Other Local Revenue		8600-8799	421,654.00	468,433.00	321,203.88	529,081.00	60,648.00	12.9%
5) TOTAL, REVENUES			83,970,887.00	87,220,668.00	45,088,201.85	87,210,248.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	43,601,916.00	44,673,694.00	24,577,877.53	44,619,546.00	54,148.00	0.1%
2) Classified Salaries		2000-2999	7,818,959.00	7,884,735.00	4,424,812.27	7,861,440.00	23,295.00	0.3%
3) Employee Benefits		3000-3999	13,958,022.00	14,149,917.00	7,763,146.72	14,092,337.00	57,580.00	0.4%
4) Books and Supplies		4000-4999	2,184,145.00	2,956,009.00	1,873,146.38	3,123,692.00	(167,683.00)	-5.7%
5) Services and Other Operating Expenditures		5000-5999	4,439,936.00	4,623,881.00	3,239,488.41	4,719,309.00	(95,428.00)	-2.1%
6) Capital Outlay		6000-6999	22,353.00	22,353.00	0.00	143,353.00	(121,000.00)	-541.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	927,905.00	942,562.00	246,533.36	942,562.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(278,162.00)	(288,718.00)	0.00	(289,965.00)	1,247.00	-0.4%
9) TOTAL, EXPENDITURES			72,675,074.00	74,964,433.00	42,125,004.67	75,212,274.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,295,813.00	12,256,235.00	2,963,197.18	11,997,974.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	340,680.00	355,680.00	285,327.86	0.00	(355,680.00)	-100.0%
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	261,066.00	227,684.00	227,683.28	227,684.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,954,434.00)	(11,714,916.00)	0.00	(11,747,389.00)	(32,473.00)	0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,352,688.00)	(11,131,552.00)	513,011.14	(11,519,705.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,875.00)	1,124,683.00	3,476,208.32	478,269.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,794,076.00	18,617,693.00		18,617,693.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,794,076.00	18,617,693.00		18,617,693.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,794,076.00	18,617,693.00		18,617,693.00		
2) Ending Balance, June 30 (E + F1e)			16,737,201.00	19,742,376.00		19,095,962.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	321,286.00	254,115.00		254,115.00		
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								
Maintenance	0000	9760	400,000.00					
Curriculum Adoption	0000	9760	1,500,000.00					
New School Start-Up	0000	9760	450,000.00					
Technology Replacement	0000	9760	200,000.00					
Wi-Fi Upgrades	0000	9760	250,000.00					
Maintenance	0000	9760		299,792.00				
Curriculum Adoption	0000	9760		3,000,000.00				
New School Start-Up	0000	9760		450,000.00				
Student Information System	0000	9760		43,909.00				
Technology Replacement	0000	9760		203,250.00				
Wi-Fi Upgrades	0000	9760		250,000.00				
Maintenance	0000	9760				319,428.00		
Curriculum Adoption	0000	9760				4,500,000.00		
New School Start-Up	0000	9760				629,000.00		
Student Information System	0000	9760				43,265.00		
Technology Replacement	0000	9760				203,250.00		
Wi-Fi Upgrades	0000	9760				250,000.00		
d) Assigned								
Other Assignments								
		9780	3,157,613.00	3,113,706.00		3,105,972.00		
Site/Department Carryover	0000	9780	290,000.00					
Medi-Cal Administrative Activities	0000	9780	358,222.00					
LCFF Supplemental	0000	9780	287,414.00					
Pupil Testing	0000	9780	26,952.00					
Wi-Fi Upgrades	0000	9780	176,971.00					
2% Board Reserve	0000	9780	2,018,054.00					
Site/Department Carryover	0000	9780		375,000.00				
Medi-Cal Administrative Activities	0000	9780		358,222.00				
LCFF Supplemental	0000	9780		267,404.00				
Pupil Testing	0000	9780		30,425.00				
Erate	0000	9780		12,259.00				
2% Board Reserve	0000	9780		2,070,396.00				
Site/Department Carryover	0000	9780				375,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Medi-Cal Administrative Activities	0000	9780				358,222.00		
LCFF Supplemental	0000	9780				246,191.00		
Pupil Testing	0000	9780				30,425.00		
Erate	0000	9780				16,880.00		
2% Board Reserve	0000	9780				2,079,254.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,027,081.00	3,105,593.00		3,118,881.00		
Unassigned/Unappropriated Amount		9790	7,421,221.00	9,012,011.00		6,662,051.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,710,376.00	1,716,961.00	0.00	1,718,403.00	1,442.00	0.1%
2) Federal Revenue		8100-8299	3,469,147.00	3,590,834.00	636,626.80	3,807,712.00	216,878.00	6.0%
3) Other State Revenue		8300-8599	5,228,632.00	5,623,466.00	569,598.29	5,623,467.00	1.00	0.0%
4) Other Local Revenue		8600-8799	5,409,059.00	5,429,067.00	2,857,359.92	5,459,018.00	29,951.00	0.6%
5) TOTAL, REVENUES			15,817,214.00	16,360,328.00	4,063,585.01	16,608,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,685,784.00	8,793,400.00	4,700,406.47	8,846,693.00	(53,293.00)	-0.6%
2) Classified Salaries		2000-2999	4,615,901.00	4,706,139.00	2,580,627.45	4,699,774.00	6,365.00	0.1%
3) Employee Benefits		3000-3999	7,629,825.00	7,853,937.00	1,959,341.74	7,883,440.00	(29,503.00)	-0.4%
4) Books and Supplies		4000-4999	1,869,962.00	1,834,562.00	956,341.95	1,707,490.00	127,072.00	6.9%
5) Services and Other Operating Expenditures		5000-5999	3,188,451.00	3,419,260.00	1,445,666.45	3,655,432.00	(236,172.00)	-6.9%
6) Capital Outlay		6000-6999	302,250.00	395,503.00	344,821.20	345,410.00	50,093.00	12.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,879,281.00	1,488,270.00	(63,893.00)	1,546,690.00	(58,420.00)	-3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	56,170.00	64,248.00	0.00	65,495.00	(1,247.00)	-1.9%
9) TOTAL, EXPENDITURES			28,227,624.00	28,555,319.00	11,923,312.26	28,750,424.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,410,410.00)	(12,194,991.00)	(7,859,727.25)	(12,141,824.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	11,954,434.00	11,714,916.00	0.00	11,747,389.00	32,473.00	0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,954,434.00	11,714,916.00	0.00	11,747,389.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(455,976.00)	(480,075.00)	(7,859,727.25)	(394,435.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,913,762.00	4,186,547.00		4,186,547.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,913,762.00	4,186,547.00		4,186,547.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,913,762.00	4,186,547.00		4,186,547.00		
2) Ending Balance, June 30 (E + F1e)			3,457,786.00	3,706,472.00		3,792,112.00		
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 Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,457,786.00	3,706,472.00		3,792,112.00		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	83,340,874.00	84,929,182.00	43,196,481.85	84,859,556.00	(69,626.00)	-0.1%
2) Federal Revenue		8100-8299	3,544,147.00	3,669,343.00	675,614.80	3,886,221.00	216,878.00	5.9%
3) Other State Revenue		8300-8599	7,072,367.00	9,084,971.00	2,101,126.41	9,084,972.00	1.00	0.0%
4) Other Local Revenue		8600-8799	5,830,713.00	5,897,500.00	3,178,563.80	5,988,099.00	90,599.00	1.5%
5) TOTAL, REVENUES			99,788,101.00	103,580,996.00	49,151,786.86	103,818,848.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	52,287,700.00	53,467,094.00	29,278,284.00	53,466,239.00	855.00	0.0%
2) Classified Salaries		2000-2999	12,434,860.00	12,590,874.00	7,005,439.72	12,561,214.00	29,660.00	0.2%
3) Employee Benefits		3000-3999	21,587,847.00	22,003,854.00	9,722,488.46	21,975,777.00	28,077.00	0.1%
4) Books and Supplies		4000-4999	4,054,107.00	4,790,571.00	2,829,488.33	4,831,182.00	(40,611.00)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	7,628,387.00	8,043,141.00	4,685,154.86	8,374,741.00	(331,600.00)	-4.1%
6) Capital Outlay		6000-6999	324,603.00	417,856.00	344,821.20	488,763.00	(70,907.00)	-17.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,807,186.00	2,430,832.00	182,640.36	2,489,252.00	(58,420.00)	-2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(221,992.00)	(224,470.00)	0.00	(224,470.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			100,902,698.00	103,519,752.00	54,048,316.93	103,962,698.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,114,597.00)	61,244.00	(4,896,530.07)	(143,850.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	340,680.00	355,680.00	285,327.86	0.00	(355,680.00)	-100.0%
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	261,066.00	227,684.00	227,683.28	227,684.00	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			601,746.00	583,364.00	513,011.14	227,684.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(512,851.00)	644,608.00	(4,383,518.93)	83,834.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,707,838.00	22,804,240.00		22,804,240.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,707,838.00	22,804,240.00		22,804,240.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,707,838.00	22,804,240.00		22,804,240.00		
2) Ending Balance, June 30 (E + F1e)			20,194,987.00	23,448,848.00		22,888,074.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	321,286.00	254,115.00		254,115.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,457,786.00	3,706,472.00		3,792,112.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,800,000.00	4,246,951.00		5,944,943.00		
Maintenance	0000	9760	400,000.00					
Curriculum Adoption	0000	9760	1,500,000.00					
New School Start-Up	0000	9760	450,000.00					
Technology Replacement	0000	9760	200,000.00					
Wi-Fi Upgrades	0000	9760	250,000.00					
Maintenance	0000	9760		299,792.00				
Curriculum Adoption	0000	9760		3,000,000.00				
New School Start-Up	0000	9760		450,000.00				
Student Information System	0000	9760		43,909.00				
Technology Replacement	0000	9760		203,250.00				
Wi-Fi Upgrades	0000	9760		250,000.00				
Maintenance	0000	9760				319,428.00		
Curriculum Adoption	0000	9760				4,500,000.00		
New School Start-Up	0000	9760				629,000.00		
Student Information System	0000	9760				43,265.00		
Technology Replacement	0000	9760				203,250.00		
Wi-Fi Upgrades	0000	9760				250,000.00		
d) Assigned								
Other Assignments		9780	3,157,613.00	3,113,706.00		3,105,972.00		
Site/Department Carryover	0000	9780	290,000.00					
Medi-Cal Administrative Activities	0000	9780	358,222.00					
LCFF Supplemental	0000	9780	287,414.00					
Pupil Testing	0000	9780	26,952.00					
Wi-Fi Upgrades	0000	9780	176,971.00					
2% Board Reserve	0000	9780	2,018,054.00					
Site/Department Carryover	0000	9780		375,000.00				
Medi-Cal Administrative Activities	0000	9780		358,222.00				
LCFF Supplemental	0000	9780		267,404.00				
Pupil Testing	0000	9780		30,425.00				
Erate	0000	9780		12,259.00				
2% Board Reserve	0000	9780		2,070,396.00				
Site/Department Carryover	0000	9780				375,000.00		

2017-18 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Medi-Cal Administrative Activities	0000	9780				358,222.00		
LCFF Supplemental	0000	9780				246,191.00		
Pupil Testing	0000	9780				30,425.00		
Erate	0000	9780				16,880.00		
2% Board Reserve	0000	9780				2,079,254.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,027,081.00	3,105,593.00		3,118,881.00		
Unassigned/Unappropriated Amount		9790	7,421,221.00	9,012,011.00		6,662,051.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,014,493.00	3,100,664.00	1,231,077.74	3,108,249.00	7,585.00	0.2%
3) Other State Revenue		8300-8599	222,973.00	234,068.00	93,584.71	234,912.00	844.00	0.4%
4) Other Local Revenue		8600-8799	2,035,497.00	2,248,997.00	988,974.26	2,251,194.00	2,197.00	0.1%
5) TOTAL, REVENUES			5,272,963.00	5,583,729.00	2,313,636.71	5,594,355.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,986,593.00	1,961,546.00	1,043,855.09	1,932,078.00	29,468.00	1.5%
3) Employee Benefits		3000-3999	565,362.00	565,805.00	305,548.05	564,264.00	1,541.00	0.3%
4) Books and Supplies		4000-4999	2,368,450.00	2,686,650.00	1,192,458.16	2,703,767.00	(17,117.00)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	293,650.00	384,570.00	112,557.17	352,750.00	31,820.00	8.3%
6) Capital Outlay		6000-6999	70,000.00	70,000.00	13,883.66	70,000.00	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	221,992.00	224,470.00	0.00	224,470.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,506,047.00	5,893,041.00	2,668,302.13	5,847,329.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(233,084.00)	(309,312.00)	(354,665.42)	(252,974.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(233,084.00)	(309,312.00)	(354,665.42)	(252,974.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,179,877.00	1,647,446.00		1,647,446.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,179,877.00	1,647,446.00		1,647,446.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,179,877.00	1,647,446.00		1,647,446.00		
2) Ending Balance, June 30 (E + F1e)			946,793.00	1,338,134.00		1,394,472.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	51,814.00	51,042.00		51,042.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			894,979.00	1,287,092.00		1,343,430.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,556,000.00	12,800,677.00	10,177,175.21	12,823,775.00	23,098.00	0.2%
5) TOTAL REVENUES			11,556,000.00	12,800,677.00	10,177,175.21	12,823,775.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,000.00	730,677.00	561,328.22	734,275.00	(3,598.00)	-0.5%
5) Services and Other Operating Expenditures		5000-5999	7,614,320.00	7,759,441.00	5,351,097.95	7,823,320.00	(63,879.00)	-0.8%
6) Capital Outlay		6000-6999	2,100,000.00	2,340,959.00	179,316.74	2,943,671.00	(602,712.00)	-25.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,250,075.00	1,250,075.00	1,138,370.00	1,250,075.00	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			11,014,395.00	12,081,152.00	7,230,112.91	12,751,341.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			541,605.00	719,525.00	2,947,062.30	72,434.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	340,680.00	355,680.00	285,327.86	0.00	355,680.00	100.0%
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			(340,680.00)	(355,680.00)	(285,327.86)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,925.00	363,845.00	2,661,734.44	72,434.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,222,561.00	22,206,072.00		22,206,072.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,222,561.00	22,206,072.00		22,206,072.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,222,561.00	22,206,072.00		22,206,072.00		
2) Ending Balance, June 30 (E + F1e)			20,423,486.00	22,569,917.00		22,278,506.00		
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 Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	20,423,486.00	22,569,917.00		22,278,506.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	260.00	260.00	171.20	260.00	0.00	0.0%
5) TOTAL REVENUES			260.00	260.00	171.20	260.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	100.00	100.00	0.00	100.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			5,100.00	5,100.00	0.00	5,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(4,840.00)	(4,840.00)	171.20	(4,840.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,840.00)	(4,840.00)	171.20	(4,840.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	66,408.00	66,426.00		66,426.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,408.00	66,426.00		66,426.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			66,408.00	66,426.00		66,426.00		
2) Ending Net Position, June 30 (E + F1e)			61,568.00	61,586.00		61,586.00		
Components of Ending Net Position								
a) Net Investment in Capital Assels		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	61,568.00	61,586.00		61,586.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10,285.88	10,485.88	10,465.66	10,465.66	(20.22)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,285.88	10,485.88	10,465.66	10,465.66	(20.22)	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	18.34	18.34	18.34	18.34	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, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	18.34	18.34	18.34	18.34	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,304.22	10,504.22	10,484.00	10,484.00	(20.22)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ACTUALS THROUGH THE MONTH OF	Object	Beginning Balances (pre-01)	July	August	September	October	November	December	January	February
A. BEGINNING CASH (Enter Month Name)										
B. RECEIPTS										
LGF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,634,600.00	1,634,600.00	6,015,781.00	2,942,280.00	2,942,280.00	6,015,780.00	2,942,280.00	2,964,725.00
Property Taxes	8020-8079		6,399.00	0.00	655,148.00	0.00	83,618.00	17,892,361.00	449,997.00	321,188.00
Miscellaneous Funds	8080-8099		0.00	(2,237.00)	(4,474.00)	(2,983.00)	(2,983.00)	(2,983.00)	(2,983.00)	(3,943.00)
Federal Revenue	8100-8299		0.00	35,479.00	243,228.00	35,466.00	71,353.00	0.00	290,088.00	0.00
Other State Revenue	8300-8599		0.00	0.00	311,722.00	7,801.00	606,006.00	1,175,596.00	0.00	247,548.00
Other Local Revenue	8600-8799		233,193.00	323,544.00	569,994.00	560,485.00	446,148.00	551,709.00	493,491.00	547,283.00
Interfund Transfers In	8910-8929		0.00	16,839.00	52,855.00	113,656.00	43,777.00	36,770.00	21,432.00	(285,329.00)
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	227,884.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,874,192.00	2,008,225.00	7,844,254.00	3,656,705.00	4,417,883.00	25,669,235.00	4,194,305.00	3,791,472.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		142,678.00	4,736,893.00	4,764,754.00	4,907,919.00	4,921,084.00	232,519.00	9,572,447.00	4,726,837.00
Classified Salaries	2000-2999		442,943.00	1,094,009.00	1,068,899.00	1,074,569.00	1,106,278.00	1,117,050.00	1,101,691.00	1,093,418.00
Employee Benefits	3000-3999		237,793.00	1,565,221.00	1,567,302.00	1,567,375.00	1,599,301.00	426,873.00	2,758,624.00	1,530,562.00
Books and Supplies	4000-4999		347,711.00	451,949.00	568,468.00	742,529.00	384,520.00	171,042.00	163,271.00	251,246.00
Services	5000-5999		517,417.00	454,778.00	602,728.00	362,926.00	379,724.00	689,845.00	1,677,736.00	511,893.00
Capital Outlay	6000-6599		944.00	236,239.00	107,638.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		39,885.00	48,896.00	110,533.00	(40,305.00)	0.00	0.00	23,682.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,729,321.00	8,587,975.00	8,790,322.00	8,615,013.00	8,390,907.00	2,637,329.00	15,297,451.00	8,104,356.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	10,200.00	(101,288.00)	(33,831.00)	(50,297.00)	2,989.00	46,733.00	(57,080.00)	61,768.00	131,006.00
Accounts Receivable	9200-9299	4,738,618.00	665,511.00	649,263.00	2,641,076.00	39,417.00	(59,842.00)	4,888.00	116,442.00	330,287.00
Due From Other Funds	9310	240,529.00	0.00	0.00	240,529.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	324,512.00	3,226.00	0.00	67,171.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		5,313,859.00	567,449.00	615,432.00	2,898,479.00	42,406.00	(13,109.00)	(52,192.00)	178,210.00	461,293.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	5,726,156.00	1,283,273.00	1,593,247.00	1,647,420.00	177,883.00	(411.00)	(444.00)	1,131.00	1,018,345.00
Due To Other Funds	9610	114.00	0.00	0.00	114.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	112,272.00	0.00	0.00	112,272.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		5,838,541.00	1,283,273.00	1,593,247.00	1,759,806.00	177,883.00	(411.00)	(444.00)	1,131.00	1,018,345.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(524,682.00)	(715,824.00)	(677,815.00)	(1,138,673.00)	(135,477.00)	(12,698.00)	(51,748.00)	177,079.00	(557,052.00)
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)			(570,953.00)	(7,557,565.00)	(192,605.00)	(5,099,785.00)	(3,965,722.00)	(22,990,158.00)	(10,926,067.00)	(4,869,936.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS			22,757,970.00	15,200,405.00	15,393,010.00	10,289,225.00	6,313,503.00	29,293,861.00	18,367,594.00	13,497,636.00

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	January	13,497,658.00	12,534,579.00	21,805,595.00	18,599,752.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,092,741.00	2,964,725.00	2,964,725.00	6,092,743.00			45,207,260.00	45,207,260.00
Property Taxes	8020-8079	0.00	12,938,446.00	0.00	5,625,094.00			37,972,251.00	37,972,251.00
Miscellaneous Funds	8080-8099	(3,943.00)	(3,943.00)	(3,943.00)	(3,943.00)	1,718,403.00		1,680,045.00	1,680,045.00
Federal Revenue	8100-8299	337,177.00	82,981.00	2,121,947.00	668,602.00			3,886,221.00	3,886,221.00
Other State Revenue	8300-8599	104,041.00	958,680.00	0.00	5,673,576.00			9,084,972.00	9,084,972.00
Other Local Revenue	8600-8799	374,341.00	364,627.00	521,459.00	1,001,825.00			5,988,099.00	5,988,099.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			227,884.00	227,884.00
TOTAL RECEIPTS		6,904,367.00	17,305,516.00	5,604,088.00	19,057,897.00	1,718,403.00	0.00	104,046,532.00	104,046,532.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,805,515.00	4,804,994.00	4,948,645.00	4,901,964.00			53,466,239.00	53,466,239.00
Classified Salaries	2000-2999	1,109,862.00	1,091,004.00	1,100,721.00	1,170,770.00			12,561,214.00	12,561,214.00
Employee Benefits	3000-3999	1,543,976.00	1,528,656.00	1,566,021.00	6,083,673.00			21,975,777.00	21,975,777.00
Books and Supplies	4000-4999	362,846.00	167,154.00	770,354.00	450,092.00			4,831,182.00	4,831,182.00
Services	5000-5999	391,102.00	434,635.00	364,333.00	1,987,624.00			8,374,741.00	8,374,741.00
Capital Outlay	6000-6599	0.00	8,057.00	59,857.00	76,028.00			488,763.00	488,763.00
Other Outgo	7000-7499	0.00	0.00	0.00	495,240.00	1,586,901.00		2,264,782.00	2,264,782.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	7690-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		8,213,301.00	8,034,500.00	8,809,931.00	15,165,391.00	1,586,901.00	0.00	103,962,698.00	103,962,698.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00			0.00	0.00
Accounts Receivable	9200-9299	351,576.00	0.00	0.00	0.00			4,738,618.00	4,738,618.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00			240,529.00	240,529.00
Stores	9320	0.00	0.00	0.00	0.00			0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			70,397.00	70,397.00
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	0.00
SUBTOTAL		351,576.00	0.00	0.00	0.00	0.00	0.00	5,049,544.00	5,049,544.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	5,711.00	0.00	0.00	0.00			5,726,155.00	5,726,155.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00			114.00	114.00
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	0.00
Unearned Revenues	9660	0.00	0.00	0.00	0.00			1,12,272.00	1,12,272.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	0.00
SUBTOTAL		5,711.00	0.00	0.00	0.00	0.00	0.00	5,838,541.00	5,838,541.00
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL BALANCE SHEET ITEMS		345,866.00	0.00	0.00	0.00	0.00	0.00	788,997.00	788,997.00
E. NET INCREASE/DECREASE (B - C + D)		(963,079.00)	9,271,016.00	(3,205,843.00)	3,892,506.00	131,502.00	0.00	(705,163.00)	83,834.00
F. ENDING CASH (A + E)		12,534,579.00	21,805,595.00	18,599,752.00	22,492,258.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								22,623,760.00	

2017-18 Second Interim Cash Flow Assumptions

(Please complete and return to PCOE with budget reports)

REVENUES		Included Yes/No	Amount	Comments & Timing
8010 - 8099 LCFF Sources				
✓	Principal Apportionment	Yes		
	Payment schedule per CDE Website (5, 5, 9...) www.cde.ca.gov/fg/aa/pa/papayschedule.asp			
✓	EPA payments in Sept, Dec, Mar, June	Yes		
✓	Property Taxes per latest County Auditor estimates	Yes		2017-18 P-1
8100 - 8299 Federal Revenue				
✓	Did you include funding disbursed through the cash management system?	Yes		
8300 - 8599 Other State Revenue				
✓	One-Time Discretionary in Dec, Apr, May	Yes		
✓	Mandate Block Grant in Nov	Yes		
8600 - 8799 Other Local Revenue				
✓	What Interest Rate did you project?		1.74%	
✓	Interest adjusted for effect of dry pd financing?	N/A		
Transfers In				
✓	Interfund borrowing transfers from other funds	N/A		
✓	TRANS Proceeds (including Mid-Year TRANS)	N/A		
✓	Dry Pd Financing Arrangement w/County treasurer?	N/A		
EXPENDITURES				
1000 - 3999 Salaries and Benefits				
✓	COLAs or retroactive payments included?	Yes	Neg. Settlement Only	
4000 - 6999 Supplies, Services, & Capital Outlay				
✓	Elections, Legal Settlements	No		
✓	Other large payments	No		
7000 - 7499 Other Outgo				
✓	TRANS Debt Service Set-Asides	N/A		
✓	Interfund borrowing payback	N/A		
✓	Debt Service for Non-Voter Approved Debt	Yes	942,562	
✓	2017-18 Billback - latest PCOE projections	Yes		
7600 - 7699 Transfers Out				
✓	Other	N/A		

MULTI - YEAR PROJECTION ASSUMPTIONS
FISCAL YEARS ENDING 2018-2020
SECOND INTERIM 2017-18

	2017-18	2018-19	2019-20
INCOME			
STATUTORY COLA	1.56%	2.51%	2.41%
LCFF GAP FUNDING	44.97%	100.00%	100.00%
ADA/ENROLLMENT GROWTH	280 ADA increase	100 ADA increase	100 ADA increase
ENROLLMENT PROJECTION	10,876	10,976	11,076
ADA PROJECTIONS	10,484	10,584	10,684
UNDUPLICATED COUNT	3,479	3,479	3,479
SPECIAL ED (SELPA) INCOME (Dec / April Student count)	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate
K-3 CLASS SIZE	TK-3 26:1 School Avg.	TK-3 26:1 School Avg.	TK-3 26:1 School Avg.
STATE--One Time Funds	\$147.32 per ADA	\$295.00 per ADA	None
LOTTERY INCOME-Unrestricted	\$146.00/annual	\$146.00/annual	\$146.00/annual
LOTTERY INCOME-Restricted	\$48.00/annual	\$48.00/annual	\$48.00/annual
INTEREST INCOME	\$300,000	\$300,000	\$300,000
TRANSPORTATION FEES	\$100,000	\$100,000	\$100,000
EXPENSES			
STEP AND COLUMN (ALL STAFF)	District Wide = 2.09%	District Wide = 2.09%	District Wide = 2.09%
STRS Rate	14.43%	16.28%	18.13%
PERS Rate	15.531%	17.70%	20.00%
RETIREES	8.0 F.T.E.	4.0 F.T.E.	4.0 F.T.E.
GROWTH POSITIONS - TEACHERS	26.2 F.T.E.	5.0 F.T.E.	5.0 F.T.E.
GROWTH POSITIONS - SPECIAL ED	1.0 F.T.E.	3.0 F.T.E.	2.0 F.T.E.
GROWTH POSITIONS - Spec Ed Classified	9.0 F.T.E.	4.0 F.T.E.	4.0 F.T.E.
SPECIAL ED PCOE BILLBACK	Per PCOE	Rate increase 5%	Rate increase 5%
TRANSPORTATION CONTRACT WITH RJUHSD	5% increase over prior year	5% increase over prior year	5% increase over prior year
UTILITIES	5% Increase	2% Increase	2% Increase
Routine Restricted Maintenance	Based on State Requirements	Based on State Requirements	Based on State Requirements
GASB 45 (Pre-funding Retiree Health Costs)	Cost to Pre-fund not included	Cost to Pre-fund not included	Cost to Pre-fund not included

**ROSEVILLE CITY SCHOOL DISTRICT
SECOND INTERIM 2017-18
MULTI YEAR PROJECTION
UNRESTRICTED FUNDS**

	2016-17	2017-18	2018-19	2019-20	2020-21
REVENUES					
LCFF	78,940,808	83,141,153	88,709,178	91,767,447	95,153,764
Federal Revenue	81,725	78,509	78,509	78,509	78,509
Other State Revenue	3,888,707	3,461,505	5,077,474	2,033,055	2,051,416
Local Revenues	925,873	529,081	529,081	529,081	529,081
TOTAL REVENUES	83,837,113	87,210,248	94,394,242	94,408,092	97,812,770
EXPENDITURES					
Certificated Salaries	41,303,247	44,619,546	45,717,841	46,940,513	48,466,155
Classified Salaries	7,428,622	7,861,440	8,142,257	8,377,963	8,613,583
Employee Benefits	12,499,507	14,092,337	15,637,752	17,174,615	18,299,638
Books & Supplies	4,655,163	3,123,692	3,666,278	5,736,173	5,239,010
Services and Other Operating Exp	4,831,323	4,719,309	4,549,361	5,146,809	4,950,516
Capital Outlay	131,239	143,353	201,353	22,353	22,353
Other Outgo	988,182	942,562	934,562	934,562	934,562
Indirect / Direct charges (7300)	(288,823)	(289,965)	(289,965)	(289,965)	(289,965)
TOTAL EXPENDITURES	71,548,460	75,212,274	78,559,440	84,043,023	86,235,853
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	12,288,653	11,997,974	15,834,802	10,365,069	11,576,918
OTHER FINANCING SOURCES/USES	(10,287,906)	(11,519,705)	(12,836,018)	(13,210,007)	(13,177,185)
NET CHANGE IN FUND BALANCE	2,000,747	478,269	2,998,784	(2,844,938)	(1,600,267)
PROJECTED BEGINNING FUND BALANCE	16,616,946	18,617,693	19,095,962	22,094,746	19,249,808
PROJECTED ENDING FUND BALANCE	18,617,693	19,095,962	22,094,746	19,249,808	17,649,541
COMPONENTS OF ENDING BALANCE					
Non-Spendable:					
Revolving Cash	10,000	10,000	10,000	10,000	10,000
Prepaid expenses	324,512	254,115	254,115	254,115	254,115
Restricted:	-	-	-	-	-
Committed:					
Maintenance	389,743	319,428	700,000	550,000	400,000
Curriculum Adoption	2,051,232	4,500,000	4,500,000	2,500,000	500,000
Furniture Replacement	-	-	-	-	-
New School Start-Up	396,315	629,000	450,000	390,000	450,000
Student Information System	134,521	43,265	-	-	-
Technology Replacement	303,250	203,250	100,000	-	-
WiFi Upgrade	250,000	250,000	250,000	250,000	150,000
Assigned:					
Carryover--Site & District	1,274,840	1,009,838	1,009,838	1,009,838	1,009,838
WiFi Upgrade	176,971	16,880	16,880	16,880	16,880
Unassigned:					
3% Designation	3,004,855	3,118,881	3,226,810	3,403,591	3,507,212
Additonal 2% Board Reserve	2,003,237	2,079,254	2,151,207	2,269,061	2,338,141
Unassigned Balance	8,298,217	6,662,051	9,425,896	8,596,323	9,013,355

**ROSEVILLE CITY SCHOOL DISTRICT
SECOND INTERIM 2017-18
MULTI YEAR PROJECTION
RESTRICTED FUNDS**

	2016-17	2017-18	2018-19	2019-20	2020-21
REVENUES					
LCFF	1,648,204	1,718,403	1,718,403	1,718,403	1,718,403
Federal Revenue	3,601,899	3,807,712	3,807,712	3,807,712	3,807,712
Other State Revenue	6,073,530	5,623,467	5,637,506	5,642,521	5,647,535
Local Revenues	5,503,017	5,459,018	5,484,018	5,509,018	5,534,018
TOTAL REVENUES	16,826,650	16,608,600	16,647,639	16,677,654	16,707,668
EXPENDITURES					
Certificated Salaries	8,553,430	8,846,693	9,056,693	9,196,693	9,336,693
Classified Salaries	4,326,476	4,699,774	4,789,774	4,879,774	4,969,774
Employee Benefits	7,513,964	7,883,440	7,968,640	8,044,800	8,121,545
Books & Supplies	2,231,387	1,707,490	1,614,098	1,617,059	2,471,499
Services and Other Operating Exp	3,478,840	3,655,432	3,464,101	3,464,101	3,464,101
Capital Outlay	595,420	345,410	345,410	345,410	345,410
Other Outgo	1,834,380	1,546,690	1,696,690	1,796,690	1,896,690
Indirect / Direct charges (7300)	79,490	65,495	65,495	65,495	65,495
TOTAL EXPENDITURES	28,613,387	28,750,424	29,000,901	29,410,022	30,671,207
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(11,786,737)	(12,141,824)	(12,353,261)	(12,732,369)	(13,963,539)
OTHER FINANCING SOURCES/USES	11,065,799	11,747,389	13,063,702	13,437,691	13,404,869
NET CHANGE IN FUND BALANCE	(720,938)	(394,435)	710,441	705,322	-558,670
PROJECTED BEGINNING FUND BALANCE	4,907,485	4,186,547	3,792,112	4,502,553	5,207,875
PROJECTED ENDING FUND BALANCE	4,186,547	3,792,112	4,502,553	5,207,875	4,649,205
COMPONENTS OF ENDING BALANCE					
Pre-Paid Expenditures	-	-	-	-	-
Restricted Reserves:					
Federal	150,272	176,458	176,458	176,458	176,458
State	3,276,340	3,260,899	3,971,340	4,676,662	4,117,992
Local	759,935	354,755	354,755	354,755	354,755
Curriculum Adoption (Lottery)	-	-	-	-	-

**ROSEVILLE CITY SCHOOL DISTRICT
SECOND INTERIM 2017-18
MULTI YEAR PROJECTION
RESTRICTED AND UNRESTRICTED FUNDS**

	2016-17	2017-18	2018-19	2019-20	2020-21
REVENUES					
LCFF	80,589,012	84,859,556	90,427,581	93,485,850	96,872,167
Federal Revenue	3,683,624	3,886,221	3,886,221	3,886,221	3,886,221
Other State Revenue	9,962,237	9,084,972	10,714,981	7,675,576	7,698,951
Local Revenues	6,428,890	5,988,099	6,013,099	6,038,099	6,063,099
TOTAL REVENUES	100,663,763	103,818,848	111,041,882	111,085,746	114,520,438
EXPENDITURES					
Certificated Salaries	49,856,677	53,466,239	54,774,534	56,137,206	57,802,848
Classified Salaries	11,755,098	12,561,214	12,932,031	13,257,737	13,583,357
Employee Benefits	20,013,471	21,975,777	23,606,392	25,219,415	26,421,183
Books & Supplies	6,886,550	4,831,182	5,280,376	7,353,232	7,710,509
Services and Other Operating Exp	8,310,163	8,374,741	8,013,462	8,610,910	8,414,617
Capital Outlay	726,659	488,763	546,763	367,763	367,763
Other Outgo	2,822,562	2,489,252	2,631,252	2,731,252	2,831,252
Indirect / Direct charges	(209,333)	(224,470)	(224,470)	(224,470)	(224,470)
TOTAL EXPENDITURES	100,161,847	103,962,698	107,560,341	113,453,045	116,907,059
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	501,916	(143,850)	3,481,540	(2,367,299)	(2,386,621)
OTHER FINANCING SOURCES/USES	777,893	227,684	227,684	227,684	227,684
NET CHANGE IN FUND BALANCE	1,279,809	83,834	3,709,224	(2,139,615)	(2,168,937)
PROJECTED BEGINNING FUND BALANCE	21,524,431	22,804,240	22,888,074	26,597,299	24,457,683
PROJECTED ENDING FUND BALANCE	22,804,240	22,888,074	26,597,299	24,457,683	22,298,746
COMPONENTS OF ENDING BALANCE					
Non-Spendable:					
Revolving Cash	10,000	10,000	10,000	10,000	10,000
Prepaid Expenses	324,512	254,115	254,115	254,115	254,115
Restricted:	4,186,547	3,792,112	4,502,553	5,207,875	4,649,205
Committed:					
Maintenance	389,743	319,428	700,000	550,000	400,000
Curriculum Adoption	2,051,232	4,500,000	4,500,000	2,500,000	500,000
Furniture Replacement	-	-	-	-	-
New School Start-Up	396,315	629,000	450,000	390,000	450,000
Student Information System	134,521	43,265	-	-	-
Technology Replacement	303,250	203,250	100,000	-	-
Wi-Fi Upgrade	250,000	250,000	250,000	250,000	150,000
Assigned:					
Carryover--Site & District	1,274,840	1,009,838	1,009,838	1,009,838	1,009,838
Wi-Fi Upgrade	176,971	16,880	16,880	16,880	16,880
Unassigned:					
3% Designation	3,004,855	3,118,881	3,226,810	3,403,591	3,507,212
Additional 2% Board Reserve	2,003,237	2,079,254	2,151,207	2,269,061	2,338,141
Unassigned Balance	8,298,217	6,662,051	9,425,896	8,596,323	9,013,355

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 A1, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)	District Regular	10,485.88		
	Charter School	0.00		
	Total ADA	10,485.88	10,465.66	-0.2%
1st Subsequent Year (2018-19)	District Regular	10,686.00		
	Charter School		10,565.66	
	Total ADA	10,686.00	10,565.66	-1.1%
2nd Subsequent Year (2019-20)	District Regular	10,786.00		
	Charter School		10,665.66	
	Total ADA	10,786.00	10,665.66	-1.1%

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 (2017-18)				
District Regular	10,856	10,856		
Charter School				
Total Enrollment	10,856	10,856	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	11,056	10,956		
Charter School				
Total Enrollment	11,056	10,956	-0.9%	Met
2nd Subsequent Year (2019-20)				
District Regular	11,156	11,056		
Charter School				
Total Enrollment	11,156	11,056	-0.9%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	9,547	9,820	
Charter School			
Total ADA/Enrollment	9,547	9,820	97.2%
Second Prior Year (2015-16)			
District Regular	9,761	10,084	
Charter School			
Total ADA/Enrollment	9,761	10,084	96.8%
First Prior Year (2016-17)			
District Regular	10,186	10,477	
Charter School	0		
Total ADA/Enrollment	10,186	10,477	97.2%
		Historical Average Ratio:	97.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.6%

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 (2017-18)				
District Regular	10,466	10,856		
Charter School	0			
Total ADA/Enrollment	10,466	10,856	96.4%	Met
1st Subsequent Year (2018-19)				
District Regular	10,566	10,956		
Charter School				
Total ADA/Enrollment	10,566	10,956	96.4%	Met
2nd Subsequent Year (2019-20)				
District Regular	10,666	11,056		
Charter School				
Total ADA/Enrollment	10,666	11,056	96.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2017-18)	83,250,506.00		
1st Subsequent Year (2018-19)	87,794,691.00	88,747,536.00	1.1%	Met
2nd Subsequent Year (2019-20)	91,088,185.00	91,805,805.00	0.8%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	51,249,769.99	58,377,514.32	87.8%
Second Prior Year (2015-16)	56,498,948.34	63,938,267.69	88.4%
First Prior Year (2016-17)	61,231,372.85	71,548,457.06	85.6%
	Historical Average Ratio:		87.3%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.3% to 90.3%	84.3% to 90.3%	84.3% to 90.3%

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 (2017-18)	66,573,323.00	75,212,274.00	88.5%	Met
1st Subsequent Year (2018-19)	69,497,850.00	78,559,440.00	88.5%	Met
2nd Subsequent Year (2019-20)	72,493,091.00	84,043,023.00	86.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	3,669,343.00	3,886,221.00	5.9%	Yes
1st Subsequent Year (2018-19)	3,669,343.00	3,886,221.00	5.9%	Yes
2nd Subsequent Year (2019-20)	3,669,343.00	3,886,221.00	5.9%	Yes

Explanation:
(required if Yes)

The District's Title I and Federal Special Education revenues have been adjusted to reflect the most recent estimates from CDE and local SELPA.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	9,084,971.00	9,084,972.00	0.0%	No
1st Subsequent Year (2018-19)	7,648,443.00	10,714,981.00	40.1%	Yes
2nd Subsequent Year (2019-20)	7,688,973.00	7,875,576.00	-0.2%	No

Explanation:
(required if Yes)

The District's 2018-19 other state revenues have been adjusted to reflect the projected one-time discretionary funds included in the Governor's proposed 2018-19 budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	5,897,500.00	5,988,099.00	1.5%	No
1st Subsequent Year (2018-19)	5,922,500.00	6,013,099.00	1.5%	No
2nd Subsequent Year (2019-20)	5,947,500.00	6,038,099.00	1.5%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	4,790,571.00	4,831,182.00	0.8%	No
1st Subsequent Year (2018-19)	5,073,579.00	5,280,376.00	4.1%	No
2nd Subsequent Year (2019-20)	6,678,716.00	7,353,232.00	10.1%	Yes

Explanation:
(required if Yes)

The District's 2019-20 books and supplies have increased primarily due to a \$500,000 increase in the projected cost of curriculum adoptions.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	8,043,141.00	8,374,741.00	4.1%	No
1st Subsequent Year (2018-19)	7,837,986.00	8,013,462.00	2.2%	No
2nd Subsequent Year (2019-20)	7,837,277.00	8,610,910.00	9.9%	Yes

Explanation:
(required if Yes)

The District's 2019-20 services and other operating expenditures have increased primarily due to the District postponing HVAC and roofing projects because of a shorter summer break due to 2018-19 calendar changes.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	18,651,814.00	18,959,292.00	1.6%	Met
1st Subsequent Year (2018-19)	17,240,286.00	20,614,301.00	19.6%	Not Met
2nd Subsequent Year (2019-20)	17,305,816.00	17,599,896.00	1.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	12,833,712.00	13,205,923.00	2.9%	Met
1st Subsequent Year (2018-19)	12,911,565.00	13,293,838.00	3.0%	Met
2nd Subsequent Year (2019-20)	14,515,993.00	15,964,142.00	10.0%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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:
Federal Revenue
(linked from 6A
if NOT met)

The District's Title I and Federal Special Education revenues have been adjusted to reflect the most recent estimates from CDE and local SELPA.

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

The District's 2018-19 other state revenues have been adjusted to reflect the projected one-time discretionary funds included in the Governor's proposed 2018-19 budget.

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

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

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

The District's 2019-20 books and supplies have increased primarily due to a \$500,000 increase in the projected cost of curriculum adoptions.

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

The District's 2019-20 services and other operating expenditures have increased primarily due to the District postponing HVAC and roofing projects because of a shorter summer break due to 2018-19 calendar changes.

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, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount 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 and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,018,054.00	2,918,781.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		3,037,605.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.4%	11.8%	10.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.1%	3.9%	3.5%

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 (2017-18)	478,269.00	75,212,274.00	N/A	Met
1st Subsequent Year (2018-19)	2,998,784.00	78,559,440.00	N/A	Met
2nd Subsequent Year (2019-20)	(2,844,938.00)	84,043,023.00	3.4%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	22,888,074.00	Met
1st Subsequent Year (2018-19)	26,597,299.00	Met
2nd Subsequent Year (2019-20)	24,457,683.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	22,492,258.00	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

Percentage Level	District ADA	
5% or \$66,000 (greater of)	0	to 300
4% or \$66,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	10,466	10,566	10,666
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds	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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	103,962,698.00	107,560,341.00	113,453,045.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	103,962,698.00	107,560,341.00	113,453,045.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,118,880.94	3,226,810.23	3,403,591.35
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,118,880.94	3,226,810.23	3,403,591.35

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,118,881.00	3,226,811.00	3,403,592.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	6,662,051.00	9,425,896.00	8,596,323.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	9,780,932.00	12,652,707.00	11,999,915.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.41%	11.76%	10.58%
District's Reserve Standard (Section 10B, Line 7):	3,118,880.94	3,226,810.23	3,403,591.35
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(11,714,916.00)	(11,747,389.00)	0.3%	32,473.00	Met
1st Subsequent Year (2018-19)	(13,063,439.00)	(13,063,702.00)	0.0%	263.00	Met
2nd Subsequent Year (2019-20)	(13,407,130.00)	(13,437,691.00)	0.2%	30,561.00	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	355,680.00	0.00	-100.0%	(355,680.00)	Not Met
1st Subsequent Year (2018-19)	288,060.00	0.00	-100.0%	(288,060.00)	Not Met
2nd Subsequent Year (2019-20)	294,420.00	0.00	-100.0%	(294,420.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to 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 District will no longer be transferring 3% of projected developer fees to the General fund. Instead, these funds will be kept in a separate resource within the Capital Facilities fund.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	01 8011	01 7438/7439	314,244
Certificates of Participation	7	25 8681	25 7438/7439	7,780,000
General Obligation Bonds	13	51 8611	51 7433/7434	28,711,725
Supp Early Retirement Program	8	01 8011	01 7438/7439	2,327,228
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
TOTAL:				39,133,197

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	197,787	223,037	167,266	112,504
Certificates of Participation	1,247,828	1,250,075	1,246,250	1,246,353
General Obligation Bonds	7,078,326	7,662,688	2,275,875	2,368,125
Supp Early Retirement Program	790,395	705,740	566,301	445,623
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Total Annual Payments:	9,314,336	9,841,540	4,255,692	4,172,605
Has total annual payment increased over prior year (2016-17)?		Yes	No	No

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

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 annual payment for General Obligation Bonds will decrease \$5,386,813 for the 2018-19 fiscal year as the 1992 General Obligation Bonds will be fully amortized during the 2017-18 fiscal year; these payments are made by secured taxes. The District entered into STRS Golden Handshakes during the 2016-17 fiscal year with 8 employees; these Golden Handshakes will be paid over an eight year term.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	9,106,850.00	9,106,850.00
b. OPEB unfunded actuarial accrued liability (UAAL)	5,371,325.00	5,371,325.00

	Actuarial	Actuarial
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Feb 01, 2016	Feb 01, 2016
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	1,341,596.00	1,341,596.00
1st Subsequent Year (2018-19)	1,341,596.00	1,341,596.00
2nd Subsequent Year (2019-20)	1,341,596.00	1,341,596.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2017-18)	325,320.00	318,663.00
1st Subsequent Year (2018-19)	310,634.00	310,634.00
2nd Subsequent Year (2019-20)	330,048.00	330,048.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	325,320.00	318,663.00
1st Subsequent Year (2018-19)	310,634.00	310,634.00
2nd Subsequent Year (2019-20)	330,048.00	330,048.00

d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	51	50
1st Subsequent Year (2018-19)	48	48
2nd Subsequent Year (2019-20)	51	51

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2017-18)
 - 1st Subsequent Year (2018-19)
 - 2nd Subsequent Year (2019-20)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2017-18)
 - 1st Subsequent Year (2018-19)
 - 2nd Subsequent Year (2019-20)

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

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of 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) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	532.3	562.2	570.2	577.2

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	[]	[]	[]

One Year Agreement

Total cost of salary settlement []

% change in salary schedule from prior year []

or

Multiyear Agreement

Total cost of salary settlement []

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

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

[]

Negotiations Not Settled

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Total cost of H&W benefits	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent of H&W cost paid by employer	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Percent projected change in H&W cost over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

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:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are any new costs negotiated since first interim projections for prior year settlements included in the interim?	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Cost of step & column adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent change in step & column over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	276.4	287.2	291.2	295.2

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

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

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

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	56.8	62.5	62.5	62.5

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget 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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review