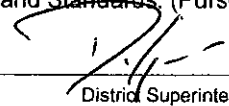


NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed:   
District Superintendent or Designee


Date: 3/5/20

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

To the County Superintendent of Schools:

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

Meeting Date: March 05, 2020

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: Associate 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	

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) 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	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

2019-20 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	97,263,483.00	96,922,460.00	52,306,565.65	96,337,443.00	(585,017.00)	-0.6%
2) Federal Revenue		8100-8299	105,560.00	105,560.00	59,548.00	174,970.00	69,410.00	65.8%
3) Other State Revenue		8300-8599	2,075,796.00	3,508,789.00	1,736,336.64	3,604,078.00	95,289.00	2.7%
4) Other Local Revenue		8600-8799	667,795.00	740,061.00	538,987.43	1,102,471.00	362,410.00	49.0%
5) TOTAL, REVENUES			100,112,634.00	101,276,870.00	54,641,437.72	101,218,962.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	50,353,307.00	50,173,701.00	27,464,066.66	50,212,777.00	(39,076.00)	-0.1%
2) Classified Salaries		2000-2999	9,007,672.00	8,955,614.00	5,156,468.19	8,914,927.00	40,687.00	0.5%
3) Employee Benefits		3000-3999	17,098,139.00	17,078,935.00	9,441,148.65	17,048,862.00	30,073.00	0.2%
4) Books and Supplies		4000-4999	4,939,505.00	4,819,062.00	1,739,300.20	4,754,882.00	64,180.00	1.3%
5) Services and Other Operating Expenditures		5000-5999	5,641,498.00	5,585,217.00	2,618,529.54	5,553,383.00	31,834.00	0.6%
6) Capital Outlay		6000-6999	96,995.00	777,860.00	123,950.85	649,306.00	128,554.00	16.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	718,898.00	718,959.00	259,233.49	718,959.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(416,850.00)	(413,024.00)	0.00	(413,189.00)	165.00	0.0%
9) TOTAL, EXPENDITURES			87,439,164.00	87,696,324.00	46,802,697.58	87,439,907.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,673,470.00	13,580,546.00	7,838,740.14	13,779,055.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	315,504.00	315,732.00	315,732.10	315,732.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,308,413.00)	(16,260,482.00)	0.00	(15,500,109.00)	760,373.00	-4.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,992,909.00)	(15,944,750.00)	315,732.10	(15,184,377.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,319,439.00)	(2,364,204.00)	8,154,472.24	(1,405,322.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,990,529.00	24,429,270.00		24,429,270.00	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)			21,990,529.00	24,429,270.00		24,429,270.00		
d) Other Restatements		9795	0.00	(68,324.00)		(68,324.00)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,990,529.00	24,360,946.00		24,360,946.00		
2) Ending Balance, June 30 (E + F1e)			18,671,090.00	21,996,742.00		22,955,624.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	285,560.00	266,376.00		266,376.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,055,029.00	3,923,964.00		3,910,605.00		
Maintenance	0000	9760	400,000.00					
Curriculum Adoption	0000	9760	1,916,721.00					
New School Start-Up	0000	9760	420,000.00					
Wi-Fi Upgrades	0000	9760	215,900.00					
Classroom Televisions	0000	9760	2,408.00					
Grades 6-8 Musical Instruments	0000	9760	100,000.00					
Maintenance	0000	9760		400,000.00				
Curriculum Adoption	0000	9760		2,155,158.00				
New School Start-Up	0000	9760		420,000.00				
Wi-Fi Upgrades	0000	9760		365,900.00				
Safety Measures	0000	9760		149,278.00				
Classroom Televisions	0000	9760		1,628.00				
Grades 6-8 Musical Instruments	0000	9760		100,000.00				
Bus Replacement	0000	9760		332,000.00				
Maintenance	0000	9760				345,000.00		
Curriculum Adoption	0000	9760				2,196,799.00		
New School Start-Up	0000	9760				420,000.00		
Wi-Fi Upgrades	0000	9760				365,900.00		
Safety Measures	0000	9760				149,278.00		
Classroom Televisions	0000	9760				1,628.00		
Grades 6-8 Musical Instruments	0000	9760				100,000.00		
Bus Replacement	0000	9760				332,000.00		
d) Assigned								
Other Assignments		9780	3,690,316.00	3,889,388.00		4,022,406.00		
Site/Department Carryover	0000	9780	400,000.00					
Medi-Cal Administrative Activities	0000	9780	340,709.00					
LCFF Supplemental	0000	9780	321,477.00					
Erate	0000	9780	162,101.00					
2% Board Reserve	0000	9780	2,466,029.00					
Site/Department Carryover	0000	9780		400,000.00				
Medi-Cal Administrative Activities	0000	9780		503,048.00				
LCFF Supplemental	0000	9780		391,663.00				

2019-20 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Erate	0000	9780		107,648.00				
2% Board Reserve	0000	9780		2,487,029.00				
Site/Department Carryover	0000	9780				400,000.00		
Medi-Cal Administrative Activities	0000	9780				563,211.00		
LCFF Supplemental	0000	9780				444,106.00		
Erate	0000	9780				140,097.00		
2% Board Reserve	0000	9780				2,474,992.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,699,043.00	3,730,543.00		3,712,488.00		
Unassigned/Unappropriated Amount		9790	7,931,142.00	10,176,471.00		11,033,749.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,901,232.00	1,927,274.00	0.00	1,922,337.00	(4,937.00)	-0.3%
2) Federal Revenue		8100-8299	3,921,696.00	4,112,635.00	985,101.31	4,115,532.00	2,897.00	0.1%
3) Other State Revenue		8300-8599	6,577,434.00	6,713,453.00	618,862.78	6,755,094.00	41,641.00	0.6%
4) Other Local Revenue		8600-8799	5,733,522.00	6,331,842.00	3,660,916.23	6,393,518.00	61,676.00	1.0%
5) TOTAL, REVENUES			18,133,884.00	19,085,204.00	5,264,880.32	19,186,481.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,183,172.00	10,101,509.00	5,351,552.14	10,043,696.00	57,813.00	0.6%
2) Classified Salaries		2000-2999	6,090,046.00	6,159,736.00	3,255,288.45	5,844,722.00	315,014.00	5.1%
3) Employee Benefits		3000-3999	10,008,486.00	9,982,205.00	2,581,937.99	9,791,119.00	191,086.00	1.9%
4) Books and Supplies		4000-4999	3,342,360.00	3,580,604.00	1,246,383.72	3,553,627.00	26,977.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	3,657,400.00	4,371,993.00	1,339,867.05	4,466,160.00	(94,167.00)	-2.2%
6) Capital Outlay		6000-6999	173,853.00	182,255.00	177,107.78	182,255.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,290,102.00	2,163,757.00	(73,570.00)	2,314,918.00	(151,161.00)	-7.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	116,850.00	113,024.00	0.00	113,189.00	(165.00)	-0.1%
9) TOTAL, EXPENDITURES			35,862,269.00	36,655,083.00	13,878,567.13	36,309,686.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,728,385.00)	(17,569,879.00)	(8,613,686.81)	(17,123,205.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	16,308,413.00	16,260,482.00	0.00	15,500,109.00	(760,373.00)	-4.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,308,413.00	16,260,482.00	0.00	15,500,109.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,419,972.00)	(1,309,397.00)	(6,613,686.81)	(1,623,096.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,292,215.00	4,707,954.00		4,707,954.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,292,215.00	4,707,954.00		4,707,954.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,292,215.00	4,707,954.00		4,707,954.00		
2) Ending Balance, June 30 (E + F1e)			2,872,243.00	3,398,557.00		3,084,858.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,872,243.00	3,398,557.00		3,084,858.00		
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		



2019-20 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	99,164,715.00	98,849,734.00	52,306,565.65	98,259,780.00	(589,954.00)	-0.6%
2) Federal Revenue		8100-8299	4,027,256.00	4,218,195.00	1,044,649.31	4,290,502.00	72,307.00	1.7%
3) Other State Revenue		8300-8599	8,653,230.00	10,222,242.00	2,355,199.42	10,359,172.00	136,930.00	1.3%
4) Other Local Revenue		8600-8799	6,401,317.00	7,071,903.00	4,199,903.66	7,495,989.00	424,086.00	6.0%
5) TOTAL REVENUES			118,246,518.00	120,362,074.00	59,906,318.04	120,405,443.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	60,536,479.00	60,275,210.00	32,815,618.80	60,256,473.00	18,737.00	0.0%
2) Classified Salaries		2000-2999	15,097,718.00	15,115,350.00	8,411,756.64	14,759,649.00	355,701.00	2.4%
3) Employee Benefits		3000-3999	27,106,625.00	27,061,140.00	12,023,086.64	26,839,981.00	221,159.00	0.8%
4) Books and Supplies		4000-4999	8,281,865.00	8,399,666.00	2,985,683.92	8,308,509.00	91,157.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	9,298,898.00	9,957,210.00	3,958,396.59	10,019,543.00	(62,333.00)	-0.6%
6) Capital Outlay		6000-6999	270,848.00	960,115.00	301,058.63	831,561.00	128,554.00	13.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,009,000.00	2,882,716.00	185,663.49	3,033,877.00	(151,161.00)	-5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(300,000.00)	(300,000.00)	0.00	(300,000.00)	0.00	0.0%
9) TOTAL EXPENDITURES			123,301,433.00	124,351,407.00	60,681,264.71	123,749,593.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,054,915.00)	(3,989,333.00)	(774,946.67)	(3,344,150.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	315,504.00	315,732.00	315,732.10	315,732.00	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			315,504.00	315,732.00	315,732.10	315,732.00		

2019-20 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,739,411.00)	(3,673,601.00)	(459,214.57)	(3,028,418.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	26,282,744.00	29,137,224.00	29,137,224.00	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)				26,282,744.00	29,137,224.00	29,137,224.00		
d) Other Restatements			9795	0.00	(68,324.00)	(68,324.00)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				26,282,744.00	29,068,900.00	29,068,900.00		
2) Ending Balance, June 30 (E + F1e)				21,543,333.00	25,395,299.00	26,040,482.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	10,000.00	10,000.00	10,000.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	285,560.00	266,376.00	266,376.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	2,872,243.00	3,398,557.00	3,084,858.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	3,055,029.00	3,923,964.00	3,910,605.00		
Maintenance			0000 9760	400,000.00				
Curriculum Adoption			0000 9760	1,916,721.00				
New School Start-Up			0000 9760	420,000.00				
Wi-Fi Upgrades			0000 9760	215,900.00				
Classroom Televisions			0000 9760	2,408.00				
Grades 6-8 Musical Instruments			0000 9760	100,000.00				
Maintenance			0000 9760		400,000.00			
Curriculum Adoption			0000 9760		2,155,158.00			
New School Start-Up			0000 9760		420,000.00			
Wi-Fi Upgrades			0000 9760		365,900.00			
Safety Measures			0000 9760		149,278.00			
Classroom Televisions			0000 9760		1,628.00			
Grades 6-8 Musical Instruments			0000 9760		100,000.00			
Bus Replacement			0000 9760		332,000.00			
Maintenance			0000 9760			345,000.00		
Curriculum Adoption			0000 9760			2,196,799.00		
New School Start-Up			0000 9760			420,000.00		
Wi-Fi Upgrades			0000 9760			365,900.00		
Safety Measures			0000 9760			149,278.00		
Classroom Televisions			0000 9760			1,628.00		
Grades 6-8 Musical Instruments			0000 9760			100,000.00		
Bus Replacement			0000 9760			332,000.00		
d) Assigned								
Other Assignments			9780	3,690,316.00	3,889,388.00	4,022,406.00		
Site/Department Carryover			0000 9780	400,000.00				
Medi-Cal Administrative Activities			0000 9780	340,709.00				
LCFF Supplemental			0000 9780	321,477.00				
Erate			0000 9780	162,101.00				
2% Board Reserve			0000 9780	2,466,029.00				
Site/Department Carryover			0000 9780		400,000.00			
Medi-Cal Administrative Activities			0000 9780		503,048.00			
LCFF Supplemental			0000 9780		391,663.00			

2019-20 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)
Erate	0000	9780		107,648.00				
2% Board Reserve	0000	9780		2,487,029.00				
Site/Department Carryover	0000	9780				400,000.00		
Medi-Cal Administrative Activities	0000	9780				563,211.00		
LCFF Supplemental	0000	9780				444,106.00		
Erate	0000	9780				140,097.00		
2% Board Reserve	0000	9780				2,474,992.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,699,043.00	3,730,543.00		3,712,488.00		
Unassigned/Unappropriated Amount		9790	7,931,142.00	10,176,471.00		11,033,749.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,929,181.00	3,929,181.00	1,085,158.41	3,759,034.00	(170,147.00)	-4.3%
3) Other State Revenue		8300-8599	253,460.00	253,460.00	78,189.76	248,718.00	(4,742.00)	-1.9%
4) Other Local Revenue		8600-8799	2,440,033.00	2,416,000.00	1,373,871.26	2,415,000.00	(1,000.00)	0.0%
5) TOTAL REVENUES			6,622,674.00	6,598,641.00	2,537,219.43	6,422,752.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,109,285.00	2,119,511.00	1,169,977.70	2,114,886.00	4,625.00	0.2%
3) Employee Benefits		3000-3999	701,392.00	716,420.00	389,071.26	708,797.00	7,623.00	1.1%
4) Books and Supplies		4000-4999	3,298,809.00	3,297,893.00	1,431,761.34	3,250,224.00	47,669.00	1.4%
5) Services and Other Operating Expenditures		5000-5999	364,500.00	370,949.00	149,858.11	365,407.00	5,542.00	1.5%
6) Capital Outlay		6000-6999	125,000.00	125,000.00	0.00	125,000.00	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	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,898,986.00	6,929,773.00	3,140,678.41	6,864,314.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(276,312.00)	(331,132.00)	(603,458.98)	(441,562.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</b>			(276,312.00)	(331,132.00)	(603,458.98)	(441,562.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,963,980.00	2,140,783.00		2,140,783.00	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)			1,963,980.00	2,140,783.00		2,140,783.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,963,980.00	2,140,783.00		2,140,783.00		
2) Ending Balance, June 30 (E + F1e)			1,687,668.00	1,809,651.00		1,699,221.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	45,380.00	53,093.00		53,093.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,642,288.00	1,756,558.00		1,646,128.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	13,689,100.00	13,689,100.00	8,681,232.00	11,925,277.00	(1,763,823.00)	-12.9%
5) TOTAL REVENUES			13,689,100.00	13,689,100.00	8,681,232.00	11,925,277.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	61,332.00	14,121.68	38,714.00	22,618.00	36.9%
5) Services and Other Operating Expenditures		5000-5999	5,698,800.00	7,337,233.00	5,581,047.84	9,613,208.00	(2,275,975.00)	-31.0%
6) Capital Outlay		6000-6999	3,413,308.00	9,174,303.00	1,837,378.21	9,242,410.00	(68,107.00)	-0.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,246,353.00	1,246,353.00	1,246,352.50	1,246,353.00	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			10,358,461.00	17,819,221.00	8,678,900.23	20,140,685.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,330,639.00	(4,130,121.00)	2,331.77	(8,215,408.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,330,639.00	(4,130,121.00)	2,331.77	(8,215,408.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,327,484.00	27,400,930.00		27,400,930.00	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)			25,327,484.00	27,400,930.00		27,400,930.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,327,484.00	27,400,930.00		27,400,930.00		
2) Ending Balance, June 30 (E + F1e)			28,658,123.00	23,270,809.00		19,185,522.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			28,658,123.00	23,270,809.00		19,185,522.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	380.00	380.00	143.83	380.00	0.00	0.0%
5) TOTAL REVENUES			380.00	380.00	143.83	380.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,720.00)	(4,720.00)	143.83	(4,720.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(4,720.00)	(4,720.00)	143.83	(4,720.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	57,013.00	57,233.00		57,233.00	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)			57,013.00	57,233.00		57,233.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,013.00	57,233.00		57,233.00		
2) Ending Net Position, June 30 (E + F1e)			52,293.00	52,513.00		52,513.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	52,293.00	52,513.00		52,513.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,075.46	11,042.69	10,973.70	10,973.70	(68.99)	-1%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above);	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above);	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,075.46	11,042.69	10,973.70	10,973.70	(68.99)	-1%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	22.01	22.01	22.01	22.01	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	22.01	22.01	22.01	22.01	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,097.47	11,064.70	10,995.71	10,995.71	(68.99)	-1%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	Beginning Balance (Run City)	2019-20 INTERIM REPORT Cashflow Worksheet - Budget Year (1)											
			July	August	September	October	November	December	January	February				
<b>A. BEGINNING CASH</b>	OCTOBER													
<b>B. RECEIPTS</b>														
LCEFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		2,037,655.00	2,037,655.00	7,025,058.00	3,667,778.00	3,667,778.00	7,025,058.00	3,667,778.00	7,025,058.00	3,667,778.00	3,713,662.00		
Property Taxes	8020-8079		37,533.00		(653.00)	763,106.00	(436.00)	1,411.00	48,320.00	9,999.00	580,125.00	36,348.00		
Miscellaneous Funds	8080-8099			(327.00)										
Federal Revenue	8100-8299				210,938.00	195,267.00	355,533.00	585,950.00	1,403,717.00	753,209.00	545,785.00	544,021.00		
Other State Revenue	8300-8599													
Other Local Revenue	8600-8799		551,000.00	483,270.00	721,886.00	578,194.00	566,759.00							
Interfund Transfers In	8910-8929													
All Other Financing Sources	8930-8979													
<b>TOTAL RECEIPTS</b>			2,626,188.00	2,520,598.00	7,957,029.00	5,559,442.00	5,195,950.00	31,569,589.00	4,793,252.00	4,291,615.00				
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999		484,913.00	5,288,506.00	5,292,741.00	5,405,046.00	5,429,283.00	286,706.00	10,648,424.00	5,368,381.00				
Classified Salaries	2000-2999		673,185.00	1,256,777.00	1,288,647.00	1,313,449.00	1,313,666.00	1,298,689.00	1,287,345.00	1,331,899.00				
Employee Benefits	3000-3999		429,985.00	1,911,427.00	1,919,607.00	1,929,849.00	1,909,729.00	573,822.00	3,348,688.00	1,914,358.00				
Books and Supplies	4000-4999		491,977.00	647,715.00	172,311.00	500,593.00	490,088.00	250,940.00	431,973.00	1,276,436.00				
Services	5000-5999		450,255.00	866,952.00	329,456.00	667,495.00	539,463.00	526,503.00	558,274.00	691,163.00				
Capital Outlay	6000-6999		109,944.00	173,666.00	(694.00)	9,482.00		7,051.00		28,666.00				
Other Outgo	7000-7499		121,787.00	29,890.00		84,051.00	(49,982.00)		1,500.00					
Interfund Transfers Out	7600-7629													
All Other Financing Uses	7630-7699													
<b>TOTAL DISBURSEMENTS</b>			2,782,026.00	10,153,933.00	8,982,088.00	9,929,975.00	9,632,247.00	2,943,711.00	16,277,304.00	10,610,903.00				
<b>D. BALANCE SHEET ITEMS</b>														
<b>Assets and Deferred Outflows</b>														
Cash Not in Treasury	9111-9199		10,200.00	(136,210.00)	(144,635.00)	(23,666.00)	106,854.00	(263,757.00)	(68,421.00)	230,587.00				
Accounts Receivable	9200-9299		7,180,260.00	2,621,879.00	1,186,345.00	965,754.00	2,107,535.00	19,026.00	96,283.00	36,687.00				
Due From Other Funds	9310		293,901.00			283,901.00								
Stores	9320				29,382.00									
Prepaid Expenditures	9330		295,060.00											
Other Current Assets	9340													
Deferred Outflows of Resources	9490													
<b>Liabilities and Deferred Inflows</b>														
Accounts Payable	9500-9599		6,573,235.00	1,717,517.00	1,536,792.00	15,671.00	1,844,718.00	73,092.00	(303.00)	277,304.00				
Due To Other Funds	9610													
Current Loans	9640													
Unearned Revenues	9650		152,231.00											
Deferred Inflows of Resources	9690													
<b>SUBTOTAL</b>			6,725,466.00	1,717,517.00	1,536,792.00	167,902.00	1,844,718.00	73,092.00	(303.00)	277,304.00				
Nonoperating														
Suspense Clearing	9910													
<b>TOTAL BALANCE SHEET ITEMS</b>			1,053,955.00	788,152.00	(465,700.00)	1,068,087.00	368,973.00	(317,823.00)	28,636.00	(10,030.00)				
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			632,314.00	(8,099,035.00)	43,048.00	(4,001,560.00)	4,754,120.00	28,925,429.00	(11,455,416.00)	(6,329,318.00)				
<b>F. ENDING CASH (A + E)</b>			28,715,582.00	20,616,547.00	20,659,585.00	16,658,035.00	11,903,915.00	40,829,344.00	29,373,928.00	23,044,610.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>														

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	2019-20 INTERIM REPORT					Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	July				
<b>A. BEGINNING CASH</b>	OCTOBER	23,044,610.00	18,017,356.00	28,374,542.00	21,073,090.00					
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	4,554,551.00	3,713,662.00	3,713,662.00	4,554,551.00			49,378,848.00	49,378,848.00	
Property Taxes	8020-8079	5,836.00	16,242,493.00	5,003.00	7,536,070.00			46,964,716.00	46,964,716.00	
Miscellaneous Funds	8080-8099	(1,049.00)	(1,049.00)	(1,049.00)	(1,048.00)	1,922,337.00		1,916,216.00	1,916,216.00	
Federal Revenue	8100-8299	61,241.00	1,177,816.00	21,932.00	3,006,516.00			4,290,502.00	4,290,502.00	
Other State Revenue	8300-8599	527,405.00	101,038.00	0.00	7,375,528.00			10,359,172.00	10,359,172.00	
Other Local Revenue	8600-8799	576,112.00	578,531.00	569,220.00	1,028,202.00			7,495,989.00	7,495,989.00	
Interfund Transfers In	8910-8929							0.00	0.00	
All Other Financing Sources	8930-8979							315,732.00	315,732.00	
<b>TOTAL RECEIPTS</b>		5,724,096.00	20,752,491.00	4,308,768.00	23,459,820.00	1,922,337.00	0.00	120,721,175.00	120,721,175.00	
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999	5,436,595.00	5,480,472.00	5,802,594.00	5,572,812.00			60,256,473.00	60,256,473.00	
Classified Salaries	2000-2999	1,375,534.00	1,359,079.00	1,367,587.00	913,792.00			14,759,649.00	14,759,649.00	
Employee Benefits	3000-3999	1,889,196.00	1,932,814.00	1,959,480.00	7,121,046.00			26,839,981.00	26,839,981.00	
Books and Supplies	4000-4999	762,863.00	997,141.00	1,592,776.00	693,856.00			8,308,509.00	8,308,509.00	
Services	5000-5999	951,290.00	401,329.00	822,834.00	3,194,529.00			10,019,543.00	10,019,543.00	
Capital Outlay	6000-6599	5,455.00	3,853.00	24,332.00	378,196.00			831,561.00	831,561.00	
Other Outgo	7000-7499							2,733,877.00	2,733,877.00	
Interfund Transfers Out	7600-7629							0.00	0.00	
All Other Financing Uses	7630-7699							0.00	0.00	
<b>TOTAL DISBURSEMENTS</b>		10,510,733.00	10,154,688.00	11,389,603.00	18,107,484.00	2,314,918.00	0.00	123,749,593.00	123,749,593.00	
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199							0.00		
Accounts Receivable	9200-9299	36,687.00	36,687.00	36,687.00	36,690.00			7,180,260.00	7,180,260.00	
Due From Other Funds	9310							293,901.00	293,901.00	
Stores	9320							0.00	0.00	
Prepaid Expenditures	9330							28,684.00	28,684.00	
Other Current Assets	9340							0.00	0.00	
Deferred Outflows of Resources	9490							0.00	0.00	
<b>SUBTOTAL</b>		36,687.00	36,687.00	36,687.00	36,690.00	0.00	0.00	7,502,845.00	7,502,845.00	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	277,304.00	277,304.00	277,304.00	277,306.00			6,573,235.00	6,573,235.00	
Due To Other Funds	9610							0.00	0.00	
Current Loans	9640							0.00	0.00	
Unearned Revenues	9650							152,231.00	152,231.00	
Deferred Inflows of Resources	9690							0.00	0.00	
<b>SUBTOTAL</b>		277,304.00	277,304.00	277,304.00	277,306.00	0.00	0.00	6,725,466.00	6,725,466.00	
Nonoperating										
Suspense Clearing	9910							0.00	0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		(240,617.00)	(240,617.00)	(240,617.00)	(240,616.00)	0.00	0.00	777,379.00	777,379.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(5,027,254.00)	10,357,186.00	(7,501,452.00)	5,151,720.00	(392,581.00)	0.00	(2,251,039.00)	(3,028,418.00)	
<b>F. ENDING CASH (A + E)</b>		18,017,356.00	28,374,542.00	21,073,090.00	26,224,810.00			25,832,229.00	25,832,229.00	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										



**MULTI - YEAR PROJECTION ASSUMPTIONS**  
**FISCAL YEARS ENDING 2020-2022**  
**SECOND INTERIM 2019-20**

	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
<b>INCOME</b>			
COST OF LIVING ADJUSTMENT (COLA)	3.26%	2.29%	2.71%
LCFF GAP FUNDING	N/A	N/A	N/A
ADA/ENROLLMENT GROWTH	49 ADA increase	100 ADA increase	100 ADA increase
ENROLLMENT PROJECTION	11,528	11,628	11,728
ADA PROJECTIONS	10,997	11,097	11,197
UNDUPLICATED COUNT	3,604	3,604	3,604
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/PreSchool	\$1,387,535	\$703,780	None
LOTTERY INCOME-Unrestricted	\$153.00/annual	\$153.00/annual	\$153.00/annual
LOTTERY INCOME-Restricted	\$54.00/annual	\$54.00/annual	\$54.00/annual
INTEREST INCOME	\$480,000	\$480,000	\$480,000
TRANSPORTATION FEES	\$100,000	\$100,000	\$100,000
<b>EXPENSES</b>			
STEP AND COLUMN (ALL STAFF)	District Wide = 2.04%	District Wide = 2.17%	District Wide = 2.17%
SALARY INCREASE	2.00%	0.00%	0.00%
STRS Rate	17.10%	18.40%	18.10%
PERS Rate	19.721%	22.80%	24.90%
RETIREES	13.0 F.T.E.	18.0 F.T.E.	7.0 F.T.E.
GROWTH POSITIONS - TEACHERS	11.0 F.T.E.	5.0 F.T.E.	4.0 F.T.E.
GROWTH POSITIONS - SPED CERT	7.5 F.T.E.	1.0 F.T.E.	1.0 F.T.E.
GROWTH POSITIONS - Instructional Aides	10.0 F.T.E.	4.0 F.T.E.	4.0 F.T.E.
SPECIAL ED PCOE BILLBACK	Rate increase 5%	Rate increase 5%	Rate increase 5%
TRANSPORTATION CONTRACT WITH RJUHSD	5% increase over prior year	5% increase over prior year	5% increase over prior year
UTILITIES	2.5% Increase	2.5% Increase	2.5% Increase
Routine Restricted Maintenance	3%	3%	3%
GASB 45 (Pre-funding Retiree Health Costs)	Cost to Pre-fund not included	Cost to Pre-fund not included	Cost to Pre-fund not included

**ROSEVILLE CITY SCHOOL DISTRICT  
SECOND INTERIM 2019-20  
MULTI YEAR PROJECTION  
UNRESTRICTED FUNDS**

	2018-19	2019-20	2020-21	2021-22	2022-23
<b>REVENUES</b>					
LCFF	92,851,839	96,337,443	99,373,966	102,903,337	106,685,526
Federal Revenue	254,816	174,970	100,000	100,000	100,000
Other State Revenue	4,053,429	3,604,078	2,235,804	2,265,044	2,295,139
Local Revenues	1,097,607	1,102,471	842,084	842,084	842,084
<b>TOTAL REVENUES</b>	<b>98,257,691</b>	<b>101,218,962</b>	<b>102,551,854</b>	<b>106,110,465</b>	<b>109,922,749</b>
<b>EXPENDITURES</b>					
Certificated Salaries	47,895,097	50,212,777	51,599,711	52,904,212	54,335,384
Classified Salaries	8,408,915	8,914,927	9,185,057	9,483,291	9,781,526
Employee Benefits	15,672,022	17,048,862	18,634,614	19,226,414	19,607,737
Books & Supplies	2,343,465	4,754,882	3,381,820	2,836,775	2,789,485
Services and Other Operating Exp	5,108,648	5,553,383	5,624,249	5,666,529	5,912,726
Capital Outlay	987,273	649,306	266,000	266,000	100,000
Other Outgo	809,391	718,959	755,652	793,983	833,204
Indirect / Direct charges (7300)	(435,521)	(413,189)	(323,189)	(323,189)	(323,189)
<b>TOTAL EXPENDITURES</b>	<b>80,789,290</b>	<b>87,439,907</b>	<b>89,123,914</b>	<b>90,854,016</b>	<b>93,036,873</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>17,468,401</b>	<b>13,779,055</b>	<b>13,427,940</b>	<b>15,256,448</b>	<b>16,885,876</b>
<b>OTHER FINANCING SOURCES/USES</b>	<b>(12,777,763)</b>	<b>(15,184,377)</b>	<b>(16,149,166)</b>	<b>(17,781,091)</b>	<b>(18,574,131)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>4,690,638</b>	<b>(1,405,322)</b>	<b>(2,721,226)</b>	<b>(2,524,643)</b>	<b>(1,688,255)</b>
<b>PROJECTED BEGINNING FUND BALANCE</b>	<b>19,670,308</b>	<b>24,360,946</b>	<b>22,955,624</b>	<b>20,234,398</b>	<b>17,709,756</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>24,360,946</b>	<b>22,955,624</b>	<b>20,234,398</b>	<b>17,709,756</b>	<b>16,021,501</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
<b>Non-Spendable:</b>					
Revolving Cash	10,000	10,000	10,000	10,000	10,000
Prepaid expenses	285,560	266,376	266,376	266,376	266,376
<b>Restricted:</b>					
<b>Committed:</b>					
Maintenance	441,164	345,000	400,000	400,000	400,000
Curriculum Adoption	4,500,000	2,196,799	1,181,833	1,181,833	1,181,833
Bus Replacement	-	332,000	166,000	-	-
New School Start-Up	450,000	420,000	400,000	370,000	-
K-8 Musical Instruments	150,000	100,000	50,000	-	-
Safety Measures	219,250	149,278	117,678	86,078	54,478
Student Information System	-	-	-	-	-
Classroom Televisions	233,731	1,628	-	-	-
Technology Replacement	167,732	-	-	-	-
WiFi Upgrade	400,000	365,900	331,287	297,424	263,729
<b>Assigned:</b>					
Carryover--Site & District	1,919,001	1,547,414	1,547,414	1,547,414	1,547,414
<b>Unassigned:</b>					
3% Designation	3,517,023	3,712,488	3,757,580	3,823,961	3,906,498
Additional 2% Board Reserve	2,344,682	2,474,992	2,505,054	2,549,307	2,604,332
Unassigned Balance	9,722,803	11,033,749	9,501,176	7,177,363	5,786,841

**ROSEVILLE CITY SCHOOL DISTRICT  
SECOND INTERIM 2019-20  
MULTI YEAR PROJECTION  
RESTRICTED FUNDS**

	2018-19	2019-20	2020-21	2021-22	2022-23
<b>REVENUES</b>					
LCFF	1,998,124	1,922,337	1,922,337	1,922,337	1,922,337
Federal Revenue	3,983,017	4,115,532	4,115,532	4,115,532	4,115,532
Other State Revenue	11,894,728	6,755,094	7,461,638	6,763,499	6,769,140
Local Revenues	6,049,030	6,393,518	6,064,976	6,064,976	6,064,976
<b>TOTAL REVENUES</b>	<b>23,924,899</b>	<b>19,186,481</b>	<b>19,564,483</b>	<b>18,866,344</b>	<b>18,871,985</b>
<b>EXPENDITURES</b>					
Certificated Salaries	9,489,632	10,043,696	10,106,269	10,168,842	10,231,415
Classified Salaries	5,149,240	5,844,722	6,072,722	6,200,722	6,328,722
Employee Benefits	13,315,743	9,791,119	9,882,475	9,974,480	10,069,617
Books & Supplies	1,880,320	3,553,627	2,666,781	2,596,780	2,599,447
Services and Other Operating Exp	4,089,510	4,466,160	4,590,160	4,760,160	4,940,160
Capital Outlay	470,912	182,255	182,255	182,255	182,255
Other Outgo	1,907,824	2,314,918	2,514,918	2,614,918	2,714,918
Indirect / Direct charges (7300)	141,620	113,189	113,189	113,189	113,189
<b>TOTAL EXPENDITURES</b>	<b>36,444,801</b>	<b>36,309,686</b>	<b>36,128,769</b>	<b>36,611,346</b>	<b>37,179,722</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>(12,519,902)</b>	<b>(17,123,205)</b>	<b>(16,564,286)</b>	<b>(17,745,002)</b>	<b>(18,307,738)</b>
<b>OTHER FINANCING SOURCES/USES</b>	<b>13,013,489</b>	<b>15,500,109</b>	<b>16,464,898</b>	<b>18,096,823</b>	<b>18,889,863</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>392,676</b>	<b>2,376,904</b>	<b>3,896,612</b>	<b>36,391,821</b>	<b>32,472,125</b>
<b>PROJECTED BEGINNING FUND BALANCE</b>	<b>4,214,367</b>	<b>4,707,954</b>	<b>3,084,858</b>	<b>2,985,470</b>	<b>3,337,291</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>4,707,954</b>	<b>3,084,858</b>	<b>2,985,470</b>	<b>3,337,291</b>	<b>3,919,416</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
Pre-Paid Expenditures	-	-	-	-	-
Restricted Reserves:					
Federal	176,458	192,612	192,612	192,612	192,612
State	4,085,268	2,559,979	2,460,590	2,812,412	3,394,537
Local	446,228	332,267	332,267	332,267	332,267
Curriculum Adoption (Lottery)	-	-	-	-	-



**ROSEVILLE CITY SCHOOL DISTRICT  
SECOND INTERIM 2019-20  
MULTI YEAR PROJECTION  
RESTRICTED AND UNRESTRICTED FUNDS**

	2018-19	2019-20	2020-21	2021-22	2022-23
<b>REVENUES</b>					
LCFF	94,849,963	98,259,780	101,296,303	104,825,674	108,607,863
Federal Revenue	4,237,833	4,290,502	4,215,532	4,215,532	4,215,532
Other State Revenue	15,948,157	10,359,172	9,697,442	9,028,543	9,064,279
Local Revenues	7,146,637	7,495,989	6,907,060	6,907,060	6,907,060
<b>TOTAL REVENUES</b>	<b>122,182,590</b>	<b>120,405,443</b>	<b>122,116,337</b>	<b>124,976,809</b>	<b>128,794,734</b>
<b>EXPENDITURES</b>					
Certificated Salaries	57,384,729	60,256,473	61,705,980	63,073,054	64,566,799
Classified Salaries	13,558,155	14,759,649	15,257,779	15,684,013	16,110,248
Employee Benefits	28,987,765	26,839,981	28,517,089	29,200,895	29,677,353
Books & Supplies	4,223,785	8,308,509	6,048,601	5,433,555	5,388,932
Services and Other Operating Exp	9,198,158	10,019,543	10,214,409	10,426,689	10,852,886
Capital Outlay	1,458,185	831,561	448,255	448,255	282,255
Other Outgo	2,717,215	3,033,877	3,270,570	3,408,901	3,548,122
Indirect / Direct charges	(293,901)	(300,000)	(210,000)	(210,000)	(210,000)
<b>TOTAL EXPENDITURES</b>	<b>117,234,091</b>	<b>123,749,593</b>	<b>125,252,683</b>	<b>127,465,362</b>	<b>130,216,596</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>4,948,499</b>	<b>(3,344,150)</b>	<b>(3,136,346)</b>	<b>(2,488,554)</b>	<b>(1,421,861)</b>
<b>OTHER FINANCING SOURCES/USES</b>	<b>235,726</b>	<b>315,732</b>	<b>315,732</b>	<b>315,732</b>	<b>315,732</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>4,948,499</b>	<b>(3,344,150)</b>	<b>(3,136,346)</b>	<b>(2,488,554)</b>	<b>(1,421,861)</b>
<b>PROJECTED BEGINNING FUND BALANCE</b>	<b>23,884,675</b>	<b>29,068,900</b>	<b>26,040,482</b>	<b>23,219,868</b>	<b>21,047,047</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>29,068,900</b>	<b>26,040,482</b>	<b>23,219,868</b>	<b>21,047,047</b>	<b>19,940,917</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
<b>Non-Spendable:</b>					
Revolving Cash	10,000	10,000	10,000	10,000	10,000
Prepaid Expenses	285,560	266,376	266,376	266,376	266,376
<b>Restricted:</b>	<b>4,707,954</b>	<b>3,084,858</b>	<b>2,985,470</b>	<b>3,337,291</b>	<b>3,919,416</b>
<b>Committed:</b>					
Maintenance	441,164	345,000	400,000	400,000	400,000
Curriculum Adoption	4,500,000	2,196,799	1,181,833	1,181,833	1,181,833
Bus Replacement	-	332,000	166,000	-	-
New School Start-Up	450,000	420,000	400,000	370,000	-
K-8 Musical Instruments	150,000	100,000	50,000	-	-
Safety Measures	219,250	149,278	117,678	86,078	54,478
Student Information System	-	-	-	-	-
Classroom Televisions	233,731	1,628	-	-	-
Technology Replacement	167,732	-	-	-	-
Wi-Fi Upgrade	400,000	365,900	331,287	297,424	263,729
<b>Assigned:</b>					
Carryover--Site & District	1,919,001	1,547,414	1,547,414	1,547,414	1,547,414
<b>Unassigned:</b>					
3% Designation	3,517,023	3,712,488	3,757,580	3,823,961	3,906,498
Additional 2% Board Reserve	2,344,682	2,474,992	2,505,054	2,549,307	2,604,332
Unassigned Balance	9,722,803	11,033,749	9,501,176	7,177,363	5,786,841

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2019-20)	District Regular	11,042.69	10,973.70		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>11,042.69</b>	<b>10,973.70</b>	<b>-0.6%</b>	<b>Met</b>
1st Subsequent Year (2020-21)	District Regular	11,142.00	11,075.00		
	Charter School				
	<b>Total ADA</b>	<b>11,142.00</b>	<b>11,075.00</b>	<b>-0.6%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)	District Regular	11,242.00	11,175.00		
	Charter School				
	<b>Total ADA</b>	<b>11,242.00</b>	<b>11,175.00</b>	<b>-0.6%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	11,528	11,528		
Charter School				
<b>Total Enrollment</b>	<b>11,528</b>	<b>11,528</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	11,628	11,628		
Charter School				
<b>Total Enrollment</b>	<b>11,628</b>	<b>11,628</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	11,728	11,728		
Charter School				
<b>Total Enrollment</b>	<b>11,728</b>	<b>11,728</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	10,186	10,554	
Charter School			
<b>Total ADA/Enrollment</b>	<b>10,186</b>	<b>10,554</b>	<b>96.5%</b>
Second Prior Year (2017-18)			
District Regular	10,449	10,850	
Charter School			
<b>Total ADA/Enrollment</b>	<b>10,449</b>	<b>10,850</b>	<b>96.3%</b>
First Prior Year (2018-19)			
District Regular	10,924	11,346	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>10,924</b>	<b>11,346</b>	<b>96.3%</b>
Historical Average Ratio:			96.4%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.9%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	10,974	11,528		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>10,974</b>	<b>11,528</b>	<b>95.2%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	11,075	11,628		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,075</b>	<b>11,628</b>	<b>95.2%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	11,175	11,728		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,175</b>	<b>11,728</b>	<b>95.3%</b>	<b>Met</b>

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

District's LCFF Revenue Standard Percentage Range:

**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 (2019-20)	96,928,543.00		
1st Subsequent Year (2020-21)	100,658,343.00	99,380,087.00	-1.3%	Met
2nd Subsequent Year (2021-22)	104,304,247.00	102,909,458.00	-1.3%	Met

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

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		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 (2016-17)	61,231,372.85	71,548,457.06	85.6%
Second Prior Year (2017-18)	66,759,799.68	74,760,412.12	89.3%
First Prior Year (2018-19)	71,976,033.92	80,789,290.29	89.1%
Historical Average Ratio:			88.0%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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):	85.0% to 91.0%	85.0% to 91.0%	85.0% to 91.0%

**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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	76,176,566.00	87,439,907.00	87.1%	Met
1st Subsequent Year (2020-21)	79,419,382.00	89,123,914.00	89.1%	Met
2nd Subsequent Year (2021-22)	81,613,917.00	90,854,016.00	89.8%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2019-20)	4,218,195.00	4,290,502.00	1.7%	No
1st Subsequent Year (2020-21)	4,218,195.00	4,215,532.00	-0.1%	No
2nd Subsequent Year (2021-22)	4,218,195.00	4,215,532.00	-0.1%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2019-20)	10,222,242.00	10,359,172.00	1.3%	No
1st Subsequent Year (2020-21)	8,848,722.00	9,697,442.00	9.6%	Yes
2nd Subsequent Year (2021-22)	8,873,749.00	9,028,543.00	1.7%	No

Explanation:  
(required if Yes)

For 2020-21 the District has included \$703,780 in preschool funding proposed in the Governor's January budget.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2019-20)	7,071,903.00	7,495,989.00	6.0%	Yes
1st Subsequent Year (2020-21)	6,754,047.00	6,907,060.00	2.3%	No
2nd Subsequent Year (2021-22)	6,754,047.00	6,907,060.00	2.3%	No

Explanation:  
(required if Yes)

Since 2019-20 first interim the District has received two bus grants from the Placer County Air Pollution Control District.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2019-20)	8,399,666.00	8,308,509.00	-1.1%	No
1st Subsequent Year (2020-21)	6,249,434.00	6,045,601.00	-3.3%	No
2nd Subsequent Year (2021-22)	5,235,294.00	5,433,555.00	3.8%	No

Explanation:  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2019-20)	9,957,210.00	10,019,543.00	0.6%	No
1st Subsequent Year (2020-21)	10,174,771.00	10,214,409.00	0.4%	No
2nd Subsequent Year (2021-22)	10,316,051.00	10,426,689.00	1.1%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2019-20)	21,512,340.00	22,145,663.00	2.9%	Met
1st Subsequent Year (2020-21)	19,820,964.00	20,820,034.00	5.0%	Met
2nd Subsequent Year (2021-22)	19,845,991.00	20,151,135.00	1.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2019-20)	18,356,876.00	18,328,052.00	-0.2%	Met
1st Subsequent Year (2020-21)	16,424,205.00	16,260,010.00	-1.0%	Met
2nd Subsequent Year (2021-22)	15,551,345.00	15,860,244.00	2.0%	Met

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

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

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

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

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

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

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

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

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



**7. CRITERION: Facilities Maintenance**

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

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three 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. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,712,488.00	3,712,559.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		3,730,659.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.9%	10.6%	8.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.0%	3.5%	2.9%

**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 (2019-20)	(1,405,322.00)	87,439,907.00	1.6%	Met
1st Subsequent Year (2020-21)	(2,721,226.00)	89,123,914.00	3.1%	Met
2nd Subsequent Year (2021-22)	(2,524,643.00)	90,854,016.00	2.8%	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 (2019-20)	26,040,482.00	Met
1st Subsequent Year (2020-21)	23,219,868.00	Met
2nd Subsequent Year (2021-22)	21,047,047.00	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 (2019-20)	26,224,810.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

Percentage Level	District ADA		
5% or \$69,000 (greater of)	0	to	300
4% or \$69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	10,974	11,075	11,175
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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): \_\_\_\_\_

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

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

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	123,749,593.00	125,252,683.00	127,465,362.00
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)	123,749,593.00	125,252,683.00	127,465,362.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,712,487.79	3,757,580.49	3,823,960.86
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> (Greater of Line B5 or Line B6)	<b>3,712,487.79</b>	<b>3,757,580.49</b>	<b>3,823,960.86</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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)	3,712,488.00	3,757,581.00	3,823,961.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	11,033,749.00	9,501,176.00	7,177,363.00
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)	14,746,237.00	13,258,757.00	11,001,324.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.92%	10.59%	8.63%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,712,487.79</b>	<b>3,757,580.49</b>	<b>3,823,960.86</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8990)</b>					
Current Year (2019-20)	(16,260,482.00)	(15,500,109.00)	-4.7%	(760,373.00)	Met
1st Subsequent Year (2020-21)	(17,142,250.00)	(16,464,898.00)	-4.0%	(677,352.00)	Met
2nd Subsequent Year (2021-22)	(18,118,302.00)	(18,096,823.00)	-0.1%	(21,479.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

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

--

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

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




**S6. Long-term Commitments**

Identify all existing and new multiyear commitments\* 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.  
\* 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)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	01 8011	01 7438/7439	338,960
Certificates of Participation	4	25 8681	25 7438/7439	5,730,000
General Obligation Bonds	9	51 8611	51 7433/7434	20,968,418
Supp Early Retirement Program	5	01 8011	01/7438/7439	1,365,743
State School Building Loans				
Compensated Absences				

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

<b>TOTAL:</b>				<b>28,403,121</b>

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	230,026	259,315	205,838	146,811
Certificates of Participation	1,246,250	1,246,353	1,240,383	1,243,258
General Obligation Bonds	2,275,875	2,368,125	2,443,563	2,541,438
Supp Early Retirement Program	579,073	457,750	563,121	526,072
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

<b>Total Annual Payments:</b>	<b>4,331,224</b>	<b>4,331,543</b>	<b>4,452,905</b>	<b>4,457,579</b>
Has total annual payment increased over prior year (2018-19)?		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

**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 District entered into STRS Golden Handshake retirement incentives with 18 employees during the 2019-20 fiscal year.

**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 Liability for Postemployment Benefits Other Than Pensions (OPEB)**

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	10,455,507.00	12,583,490.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	10,455,507.00	12,583,490.00

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

Actuarial	Actuarial
Feb 05, 2019	Feb 19, 2020

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

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2019-20)	1,191,448.00	1,319,469.00
1st Subsequent Year (2020-21)	1,191,448.00	1,319,469.00
2nd Subsequent Year (2021-22)	1,191,448.00	1,319,469.00

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

Current Year (2019-20)	259,246.00	255,653.00
1st Subsequent Year (2020-21)	219,998.00	342,117.00
2nd Subsequent Year (2021-22)	207,418.00	322,410.00

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

Current Year (2019-20)	259,246.00	255,653.00
1st Subsequent Year (2020-21)	219,998.00	342,117.00
2nd Subsequent Year (2021-22)	207,418.00	322,410.00

d. Number of retirees receiving OPEB benefits

Current Year (2019-20)	46	46
1st Subsequent Year (2020-21)	45	62
2nd Subsequent Year (2021-22)	38	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

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

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		

b. Amount contributed (funded) for self-insurance programs		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	583.6	598.4	604.4	609.4

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
<b>One Year Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
<b>Multiyear Agreement</b>			
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  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

7. Amount included for any tentative salary schedule increases

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

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


--

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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.

Yes

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

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	295.3	315.1	323.1	327.1

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  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

7. Amount included for any tentative salary schedule increases

--	--	--

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

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

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

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

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

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	63.0	67.0	68.0	68.0

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

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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

4. Amount included for any tentative salary schedule increases

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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

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

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

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

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

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### ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:  
(optional)

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

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