NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim no state-adopted Criteria and Standards. (Pursuant to Education Code Signed: District Superintendent or Designee	report was based upon and reviewed using the (EC) sections 33129 and 42130) Date: 3/5/20
NOTICE OF INTERIM REVIEW. All action shall be taken on this repmeeting of the governing board.	port during a regular or authorized special
To the County Superintendent of Schools: This interim report and certification of financial condition are hele of the school district. (Pursuant to EC Section 42131) Meeting Date: March 05, 2020	reby filed by the governing board Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, I district will meet its financial obligations for the current fiscal	certify that based upon current projections this year and subsequent two fiscal years.
QUALIFIED CERTIFICATION As President of the Governing Board of this school district, I district may not meet its financial obligations for the current financial obligations.	certify that based upon current projections this scal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION As President of the Governing Board of this school district, I district will be unable to meet its financial obligations for the resubsequent fiscal year.	certify that based upon current projections this emainder of the current fiscal year or for the
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.	Х	

CRITE	ERIA AND STANDARDS (conti	nued)	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.	х	
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.	х	
6а	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).	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	х	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	Χ.	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	
1	1		1 }	

	EMENTAL 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?	х	-
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
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?	х	<u></u>

UPPL	EMENTAL INFORMATION (co		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
	•	 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment? 		х
		 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? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		Х
		 If yes, have there been changes since first interim in OPEB liabilities? 		Х
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		 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)	Х	
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?	х	

ADDIT	IONAL FISCAL INDICATORS	·	No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
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?	х	
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).	х	
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?	Х	

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)
A. REVENUES								
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. EXPENDITURES								
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%
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,673,470.00	13,580,546.00	7,838,740.14	13,779,055.00		
O. OTHER FINANCING SOURCES/USES								- <u>-</u>
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%
Other Sources/Uses 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/US	ES		(15,992,909.00)	(15,944,750.00)	315,732.10	(15,184,377.00)		

California Dept of Education

		Revenue	s, Expenditures, and C	changes in Fund Balan	ace			
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND							, (-)	
F. FUND BALANCE, RESERVES			(3,319,439.00	(2,364,204.00)	8,154,472.24	(1,405,322.00)		
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		İ
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		
Alf Others		9719	0.00	0.00		0.00		i
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	j			
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	2222	9780	3,690,316.00	3,889,388.00	ŀ	4,022,406.00		
Site/Department Carryover	0000	9780	400,000.00					
Medi-Cal Administrative Activities	0000	9780	340,709.00	<u> </u>				
LCFF Supplemental	0000	9780	321,477.00		}			
Erate	0000	9780	162,101.00					
2% Board Reserve	0000	9780	2,466,029.00	400.000.00				
Site/Department Carryover	0000	9780		400,000.00				
Medi-Cal Administrative Activities LCFF Supplemental	0000	9780 9780		503,048.00 391,663.00				
lifomia Dept of Education	0000	9100	!	031,003.UU	Ł			I

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

31 66910 0000000 Form 01I

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/8) (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		

31 66910 0000000 Form 011

2019-20 Second Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description Reso	Objurce Codes Cod		udget	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources	8010-8	3099 1,901,	232.00	1,927,274.00	0.00	1,922,337.00	(4,937.00)	-0.3%
2) Federal Revenue	8100-8	3,921,	696,00	4,112,635.00	985,101.31	4,115,532.00	2,897.00	0.1%
3) Other State Revenue	8300-8	599 6,577,	434.00	6,713,453.00	618,862.78	6,755,094.00	41,641.00	0.6%
4) Other Local Revenue	8600-8	799 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. EXPENDITURES								
1) Certificated Salaries	1000-1	999 10,183,	172.00	10,101,509.00	5,351,552.14	10,043,696.00	57,813.00	0.6%
2) Classified Salaries	2000-2	999 6,090,	046.00	6,159,736.00	3,255,288.45	5,844,722.00	315,014.00	5.1%
3) Employee Benefits	3000-3	999 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	4000-4	999 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	5000-5	999 3,657,	400.00	4,371,993.00	1,339,867.05	4,466,160.00	(94,167.00)	-2.2%
6) Capital Outlay	6000-6	999 173,	853.00	182,255.00	177,107.78	182,255.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7 7400-7		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	7300-7	399 116,	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(17,728,	385.00)	(17,569,879.00)	(8,613,686.81)	(17,123,205.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	8900-8	929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7	629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses Sources	8930-8	979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7	699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8	999 16,308,4	13.00	16,260,482.00	0.00	15,500,109.00	(760,373.00)	-4.7%
4) TOTAL, OTHER FINANCING SOURCES/USES		16,308,4	113.00	16,260,482.00	0.00	15,500,109.00		

2019-20 Second Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,419,972.00)	(1,309,397.00)	(8,613,686.81)	(1,623,096.00)		
F. FUND BALANCE, RESERVES								
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	5.55	0.07
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		9740	2,872,243.00	3,398,557.00		3,084,858.00		
c) Committed Stabilization Атапдетелts		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
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

31 66910 0000000 Form 011

Description F	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources	;	8010-8099	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. EXPENDITURES		i						
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	4	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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400- 74 99	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	7	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,054,915.00)	(3,989,333.00)	(774,946.67)	(3,344,150.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	8	3900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses Sources	8	3930-8979	315,504.00	315,732.00	315,732.10	315,732.00	0.00	0.0%
b) Uses	7	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8	1980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	3		315,504.00	315,732.00	315,732.10	315,732.00		

California Dept of Education

				Board Approved		Brologted Vees	Difference	
Description	Bossums Cadas	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Oifference (Col B & D)	% Diff (E/B)
E. NET INCREASE (DECREASE) IN FUND	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
BALANCE (C + D4)			(4,739,411.00	(3,673,601.00)	(459,214.57)	(3,028,418.00)		
. FUND BALANCE, RESERVES								
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	0.09
c) As of July 1 - Audited (F1a + F1b)			26,282,744.00			29,137,224.00		0.07
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		ļ			
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			ļ-	345,000.00		
Curriculum Adoption	0000	9760			Ī	2,196,799.00		
New School Start-Up	0000	9760				420,000.00		
Wi-Fi Upgrades	0000	9760			Ī	365,900.00		
Safety Measures	0000	9760			[149,278.00		
Classroom Televisions	0000	9760			ľ	1,628.00		
Grades 6-8 Musical Instruments	0000	9760			ľ	100,000.00		
Bus Replacement	0000	9760			Г	332,000.00		
d) Assigned						552,555.55		
Other Assignments		9780	3,690,316.00	3,889,388.00	1	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	ļ	503,048.00				
LCFF Supplemental prints of Education	0000	9780	,	391,663.00	Ĺ			

Roseville City Elementary Placer County

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

31 66910 0000000 Form 01I

Description	Resource Codes	Object Codes	Original Budget	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		

2019-20 Second Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES						, i		
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. EXPENDITURES								
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	149,868.11	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%
 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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		İ	(4774 4					
FINANCING SOURCES AND USES (A5 - B9) O OTHER FINANCING SOURCES/USES	· · · · · · · · · · · · · · · · · · ·		(276,312.00)	(331,132.00)	(603,458.98)	(441,562.00)		
Interfund Transfers 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%
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		

2019-20 Second Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(276,312.00)	(331,132.00)	(603,458.98)	(441,562.00)		
F. FUND BALANCE, RESERVES			(270,012.00)	(331,132.00)	(000,400,00)	(447,502.507)	· · · · · · · · · · · · · · · · · · ·	
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	0.09
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		
-		1						
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 c) Committed		9740	1,642,288.00	1,756,558.00		1,646,128.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00	-	0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00	<u> </u>	0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	1	0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A, REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0,00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	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. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	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%
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		3,330,639.00	(4,130,121,00)	2,331.77	/9 34E 409 00)		·
D. OTHER FINANCING SOURCES/USES		3,330,039.00	(4, 130, 121,00)	2,331.11	(8,215,408.00)	· · · · · · · · · · · · · · · · · · ·	<u> </u>
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%
Other Sources/Uses 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		

2019-20 Second Interim Capital Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 9 & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,330,639.00	(4,130,121.00)	2,331.77	(8,215,408.00)		
F. FUND BALANCE, RESERVES								<u> </u>
Beginning Fund Salance As of July 1 - Unaudited		9791	25,327,484.00	27,400,930.00		27,400,930.00	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
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)		1	28,658,123.00	23,270,809.00	Į	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 Committed		9740	28,658,123.00	23,270,809.00	<u> </u>	19,185,522.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00	-	0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00	-	0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00	1	0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes Object Code	Original Budget s (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	380.00	380.00	143.83	380.00	0.00	0.0%
5) TOTAL, REVENUES		380.00	380.00	143.83	380.00		
B. EXPENSES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0,00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999	100.00	100.00	0.00	100.00	0.00	0.0%
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES		5,100.00	5,100.00	0.00	5,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B9)	<u> </u>	(4,720.00)	(4,720,00)	143.83	(4,720.00)		
O. OTHER FINANCING SOURCES/USES							
Interfund Transfers Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	D.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
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	ĺ	

2019-20 Second Interim Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,720.00)	(4,720.00)	143.83	(4,720.00)		
F. NET POSITION							<u> </u>	
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	į	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)	PERCENTAG DIFFERENCI (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11.075.46	11,042.69	10.973.70	10,973.70	(68,99)	-11
2. Total Basic Aid Choice/Court Ordered	11,073.40	11,042.03	10,373.70	10,373.70	(00.55)	
Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day						
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0
 Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 	0.00	0.00	0.00	0.00	0.00	. 09
f. Total, District Regular ADA (Sum of Lines A1 through A3)	11,075.46	11,042.69	10,973.70	10,973.70	(68.99)	-1
5. District Funded County Program ADA					000	
a. County Community Schools b. Special Education-Special Day Class	0.00 22.01	0.00 22.01	0.00	0.00	0.00	0
c. Special Education-Special Day Class	0.00	0.00	22.01 0.00	22.01 0.00	0.00 0.00	
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	(
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	C
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	22.01	22.01	22.01	22.01	0.00	
TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,097.47	11,064.70	10,995.71	10,995.71	(68.99)	-1
. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	-1
Charter School ADA	0.00	0.00	0.00	0.00	0.00	
(Enter Charter School ADA using Tab C. Charter School ADA)						

Second Interim
2019-20 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

31 66910 0000000 Form CASH

ACTUALS THROUGH THE MONTH OF	Object		July	August	September	October	November	December	January	February
ter Month Name):	OCTOBER									
			28,083,268.00	28,715,582.00	20,616,547.00	20,659,595.00	16,658,035.00	11,903,915.00	40.829.344.00	29.373.928.00
LCFF/Revenue Limit Sources										10,010
	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	3.712
··	8020-8079		37,533.00			763,106.00		22,378,042.00	0.00	(3,367.00)
s Funds	8080-8099			(327.00)	(653.00)	(436.00)	1,411.00	(436.00)	(436.00)	(1,049.00)
	8100-8299				210,938.00	195,267.00	48,320.00	9,999.00	580,125.00	38,348.00
	8300-8599					355,533.00	595,950.00	1,403,717.00	0.00	
Interfund Transfers in	8910-8929		551,000.00	483,270.00	721,686.00	578,194.00	566,759.00	753,209.00	545,785.00	544,021.00
ources	8930-8979						315 730 00			
			2,626,188.00	2.520.598.00	7.957.029.00	5 559 442 00	5 195 950 00	31 569 589 00	4 703 252 An	3
C. DISBURSEMENTS							0,100,000,000	01,000,000	T,/30/202.00	4,251,010,00
č	1000-1999		484,913.00	5,268,506,00	5,292,741.00	5,405,046.00	5,429,283,00	286,706,00	10.648.424.00	5 368 381 00
	2000-2999		673,185.00	1,256,777.00	1,268,647.00	1,313,449.00	1,313,666.00	1,298,689.00	1.287.345.00	1.331.899.00
	3000-3999		429,965.00	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
la 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
	9665-0005		450,255.00	865,952.00	329,456.00	687,495.00	539,463.00	526,503.00	559,274.00	691,163.00
Other Outon	2000-0598		109,944.00	173,666.00	(694.00)	9,492.00		7,051.00	1,600.00	28,666.00
nefore Out	7600 7600		121,101,00	00.068'67		84,051.00	(49,982.00)			
	7630-7699					70.00				
TOTAL DISBURSEMENTS			2,762,026.00	10,153,933.00	8,982,068.00	9,929,975.00	9,632,247.00	2.943.711.00	16.277.304.00	10 610 903 00
Assets and Deferred Outflows										
	9111-9199	10,200.00	(136,210,00)	(144,635,00)	(23.666.00)	106 854 00	/263 757 00x	200 249 00	(60 404 00)	3
	9200-9299	7,180,260,00	2,621,879.00	1,186,345,00	965,754.00	2 107 535 00	19 026 00	400,240,000	00,12,00	28,587.00
Due From Other Funds	9310	293,901.00			293,901.00		1,0,000		90,200.00	30,007,00
Stores	9320									
Prepaid Expenditures	9330	295,060.00		29,382.00		(698.00)				
Other Current Assets	9340		ļ !							
Cliency Cullows of Resources	9490									
SUBTICIAL Liabilities and Deferred Inflows		7,779,421.00	2,485,669.00	1,071,092.00	1,235,989.00	2,213,691.00	(244,731.00)	299,248.00	27,862.00	267,274.00
	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)	(77,00)	377
ds	9610					.011,3	00.250,01	(303.00)	(//4.00)	2/7,304.00
Current Loans	9640									***************************************
Unearned Revenues	9650	152,231.00			152,231.00					
SUBTOTAL	9690	205 100 00								
Nonoperating		0,120,400.00	00.716.77.7	00.287,086,1	167,902.00	1,844,718,00	73,092.00	(303.00)	(774.00)	277,304.00
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,053,955.00	768,152.00	(465,700.00)	1,068,087,00	368.973.00	(317 823 00)	299 551 00	28 826 00	
	٤	The Control of Control	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)
		さるとは名のかるから	28,715,582.00	20,616,547.00	20,659,595.00	16,658,035.00	11,903,915.00	40,829,344,00	29,373,928.00	23.044.610.00
┷┷			· 注意							

October October Cabus	28.374,542.00 21.073,080.00 Assa,551.00 49.378,848.00 3.713,882.00 4,554,551.00 48.964,716.00 1.912,237.00 48.964,716.00 1.000 7,256,070.00 4.596,716.00 4.396,716.00 1.938,175.00 2.19,322.00 3.06,516.00 1.922,337.00 0.00 7.455,989.00 2.19,322.00 1.028,202.00 1.922,337.00 0.00 1.27,752.00 4.398,788.00 23.499,820.00 1.922,337.00 0.00 1.27,752.00 4.398,788.00 7.121,045.00 1.922,337.00 0.00 1.27,752.00 4.398,788.00 7.121,045.00 1.922,337.00 0.00 1.27,752.00 1.392,775.00 6.572,812.00 1.922,337.00 0.00 1.27,752.00 1.28,39.91.00 1.392,748.00 7.121,045.00 6.308,09.00 1.00.19,543.00 1.00.19,543.00 1.00.19,543.00 1.00.19,543.00 1.00.19,543.00 1.00.19,543.00 1.00.19,543.00 1.00.19,543.00 1.00.19,543.00 1.00.19,543.00 1.00.19,543.00 1.00.19,543.00 1.00.19,543.00 1.00.19,543.00 1.00.19,543.00		ENDING CASH DILIC CASH
## ADDRESS 100 A 100 ## ASSESS 100 10 3 17.3 682.00 3.71.3 682.00	28.374,542.00 21,073,090.00 4,554,551.00 4,378,848.00 5,003.00 7,556,070.00 4,584,716.00 4,280,502.00 1,042,000 1,04		ENDING CASH (A + E)
CONTHOR COTOBER 23,044,510,00 19,017,355,00 28,314,542,00 21,072,060,00 4,544,551,00 4,542,00 21,072,060,00 4,542,551,00 4,542,001 4,542,00	28.374,542.00 21.973,080.00 A.544,551.00 4.544,551.00 4.378,848.00 5.718,848.00 4.378,848.00 4.378,848.00 4.389,716.00 4.49,378,848.00 4.49,378,848.00 4.49,378,848.00 4.49,378,848.00 4.49,378,848.00 4.49,378,650.00 4.49,378,650.00 4.49,378,650.00 4.49,378,175.00 4.	l	٦ ۱
### PACIDIER** OCTOBER 23,044,910,00 18,017,368,00 28,314,92,00 7,1073,000,00	28.374,542.00 21.073,080.00 49.378,648.00 49.378,648.00 3.713,682.00 4.564,551.00 45.964,716.00 1.922,337.00 45.964,716.00 2.1932.00 7.356,670.00 1.922,337.00 1.922,307.00 7.455,699.00 2.1932.00 3.006,516.00 1.922,337.00 7.455,999.00 7.455,999.00 4.398,768.00 2.3499,820.00 1.922,337.00 0.00 120,721,175.00 1.028,937.00 4.398,768.00 2.3499,820.00 1.922,337.00 0.00 120,721,175.00 1.028,939.00 4.398,768.00 2.3499,820.00 1.922,337.00 0.00 14.759,649.00 4.398,768.00 5.572,812.00 91.3792.00 1.028,939.00 1.028,939.00 4.398,768.00 7.121,046.00 7.122,046.00 2.839.961.00 1.939.899.00 1.927,775.00 7.121,046.00 3.784,989.00 9.00 1.00 1.1,389,803.00 1.8,107,484.00 2.314,918.00 7.160,260.00 2.733,877.00 2.34,332.00 36,897.00 2.314,918.00 7.502,845.00 2.864.00 0.0	ł	٠.
CONTH OF COTOBER CASASSI COL 18,017,386.00 28,314,512.00 71,072,060.00 18,017,386.00 28,314,512.00 71,072,060.00 18,017,386.00 28,314,512.00 71,072,060.00 18,017,386.00 18,014,387.00 18,014,38	28,374,542.00 21,073,080.00 4,928,48.00 4,928,718.00 4,928,718.00 4,928,718.00 4,928,718.00 4,928,718.00 4,928,718.00 4,928,718.00 4,928,718.00 1,922,937.00 1,922,939.90 1,9	1300 513 000	
CONTH OFFER 23,044,810.00 18,017,386.00 23,74,840.00 18,017,386.00 23,74,840.00 18,017,386.00 23,74,840.00 18,22,327.00 4,54,451.00 4,	28.374.542.00 21.073.080.00 4.9.278.948.00 4.9.278.948.00 4.9.278.948.00 4.9.278.948.00 4.9.278.948.00 4.9.278.948.00 4.9.278.948.00 4.9.278.948.00 4.9.278.948.00 4.9.278.948.00 4.9.278.948.00 4.9.278.948.00 4.9.278.948.00 1.9.27.97.175.00 4.9.98.970.00 1.9.27.97.175.00 1.9.27.97.175.00 1.9.27.97.175.00 1.9.27.97.175.00 1.9.27.97.175.00 1.9.27.97.175.00 1.9.27.97.175.00 1.9.27.97.175.00 1.9.27.97.175.00 1.9.27.97.175.00 1.9.27.99.90 1.9.27		Clearing
## (DATH OFF) COTORER 2.004.610.00 18.017.358.00 28.316.512.00 27.070.000.00	28,374,542,00		Nonoperating
CONTH OFFER 23,244,510.00 13,017,385.00 23,174,542.00 7,175,050.00 4,544,541.00 15,224,430.00 5,000.00 7,225,529.00 1,222,337.00 4,534,715.00 4,534,715.00 4,534,715.00 4,534,715.00 4,534,715.00 4,534,715.00 4,534,715.00 4,534,715.00 4,534,715.00 4,534,715.00 4,534,715.00 4,534,715.00 4,534,715.00 4,534,715.00 4,534,715.00 1,022,977.00 4,534,715.00 1,022,977.00 4,534,715.00 1,022,977.00 1,022	28,374,542,00 21,073,090,00 49,378,948,00 5,003,00 7,235,872,00 1,922,337,00 1,922,307,00 1,235,989,00 1,395,289,00 1,395		SUBTOTAL
CONTH OF COTOBER COTOBER CONTH OF COTOBER COTOBE	28.374,542.00 21.073.090.00 4.9.378,848.00 5.003.00 7.386.070.00 4.9.378,048.00 4.9.378,848.00 5.003.00 7.386.070.00 7.386.070.00 7.396.529.00 7.39		lows of Resources
CONTH OFFER 23.044.610.00 18.017.356.00 28.374,542.00 21.073.060.00 4.584.551.00 4	28.374,542.00 21.073.090.00 4.9.378.948.00 5.003.00 7.386.070.00 4.9.378.948.00 4.9.378.948.00 5.003.00 7.386.070.00 4.9.378.948.00 1.9.25.00 4.9.378.948.00 1.9.25.00 4.9.94.716.00 4.9.94.716.00 1.9.25.949.00 1.9.25.		
CONTH OFF 23.044.510.00 18.017.355.00 28.374.542.00 21.073.060.00 45.545.510 45.378.646.00 60.04.670.00 60.02.64.73.00 60.	28.374,542.00 21.073,090.00 49.378,948.00 5.003.00 7.586,070.00 1.922,337.00 1.922,430.00 1.922		
OKNITA OF OCTOBER 23,044,610.00 19,017,355.00 22,374,542.00 21,073,069.00 21,073,069.00 21,073,069.00 21,073,069.00 21,073,069.00 21,073,069.00 21,073,069.00 21,073,069.00 21,073,069.00 21,073,069.00 21,073,069.00 21,073,069.00 21,073,069.00 21,073,069.00 21,073,069.00 21,073,073.00 21,073,069.00 21,073,073.00 21,073	28.374,542.00 21,073,090.00 49,378,948.00 49,378,948.00 5,903.00 7,396,570.00 1,922,337.00 1,916,216.00 1,91		
CONTH OFFER 23,044,610.00 18,017,355.00 28,374,542.00 21,073,0690.00 49,378,446.00 49,378,446.00	28.374.542.00 21.073.090.00 4.954.551.00 4.9378.648.00 5.003.00 7.556.070.00 1.922.337.00 4.596.4716.00 1.916.276.00 1.049.00 1.049.00 1.028.202.00	1000	<u></u>
CONTH OFFER 23,044,610.00 18,017,395.00 28,374,542.00 21,073,080.00 4,554,551.00 49,378,848.00 49,378,848.00 6,542,652.00 15,242,652.00 1,045.0	28.374.542.00 21.073.090.00 4.554.551.00 4.293.78.848.00 5.003.00 7.536.070.00 1.922.337.00 1.926.4716.00 4.290.502.00 21.932.00 3.006.516.00 1.922.337.00 1.000 3.15.732.00 3.06.516.00 1.000.000	277 304 00	
CONTH OF CONTH OF	28,374,542,00 21,073,090,00 49,378,848,00 3,713,862,00 4,554,551,00 45,964,716,00 4,290,502,00 1,922,337,00 4,290,502,00 1,048,00) 1,922,337,00 4,290,502,00 1,028,202,00 1,02		jabilities and Deferred Inflows
CONTH OF CONTH OF	28.374.542.00 21.073.080.00 4.554.551.00 4.578.648.00 5.003.00 7.536.070.00 4.59.78.648.00 1.922.337.00 1.922	36.687.00	SUBTOTAL
OKNITH OF CCTOBER 23,044,610.00 18,017,358.00 28,374,542.00 21,073,080.00 4,544.50 49,378,848.00 48,947,150.	28,374,542,00 21,073,090,00 49,378,848.00 49,378,848.00 49,378,848.00 49,378,848.00 49,378,848.00 49,378,848.00 49,378,848.00 49,378,848.00 49,378,848.00 49,378,848.00 49,378,848.00 49,378,848.00 49,378,848.00 49,378,848.00 49,378,848.00 49,378,848.00 49,375,529.00 19,375,529.00 19,22,337.00 10,389,772.00 7,485,989.00 7,485,989.00 23,499,820.00 1,922,337.00 120,721,175.00 1,952,776.00 913,792.00 1,952,473.00 1,952,473.00 1,952,473.00 1,952,473.00 1,952,473.00 1,952,473.00 1,952,473.00 1,952,473.00 23,49,829.00 7,121,046.00 1,952,473.00		Deferred Outflows of Resources 949
ONNTH OF OCTOBER 23,044,610.00 18,017,358.00 28,374,542.00 21,073,080.00 4,554,551	28374,542.00 21,073,090.00 49,378,848.00 49,378,848.00 5,003.00 7,536,070.00 1,922,337.00 10,389,172.00 21,932.00 3,065,516.00 1,922,337.00 1,0389,172.00 20,000 1,028,202.00 1,028,403.00 1,028,403.00 1,028,403.00 1,028,403.00 1,028,403.00 1,028,403.00 1,028,403.00 1,028,403.00 2,008,403.00 1,009,403.00 2,008,403.00 1,009,403.00 2,009,403.00 1,009,403.00 2,009,403.00 2,009,403.00 1,009,403.00 2,009,403.00 1,009,403.00		Other Current Assets 934
O(N/H OF O(TOBER A3,044,610.00 19,017,3650.00 28,374,542.00 21,073,989.00 A54,551.00 A9,878,543.00 A54,551.00 A5,563.00 A5,564.551.00	28,374,542,00 21,073,090,00 49,378,848,00 49,378,848,00 45,545,51,00 49,378,848,00 45,503,00 7,536,070,00 1,922,337,00 10,389,172,00 10,389,172,00 10,389,172,00 1,227,175,00		
ONNITH OF CCTOBER 23,044,610.00 18,017,386.00 28,374,642.00 21,073,080.00 28,374,642.00 21,073,080.00 28,374,642.00 21,073,080.00 28,374,642.00 21,073,080.00 28,374,642.00 21,073,080.00 28,374,642.00 21,073,080.00 28,374,642.00 21,073,080.00 28,374,642.00 21,073,080.00 28,374,642.00 21,048.00 21	28.374,542.00 21,073,090.00 49.378,848.00 5,003.00 7,336,070.00 1,922,337.00 1,922,337.00 1,926,4716.00 1,935,070.00 1,925,989.00 1,922,337.00 1,925,989.00 1,925,872.00 1,925,889.90 1,925,889.90 1,925,889.90 1,925,889.90 1,925,889.90 1,925,889.90 1,925,889.90 1,925,889.90 1,925,889.90 1,925,889.90 1,925,889.90 1,925,889.90 1,925,889.90 1,925,889.90 1,925,889.90 1,925,889.00 1,925,889.90 1,92		
Min Name OCTOBER 23,044,51000 18,017,365.00 28,374,542.00 21,073,090.00 24,545.51.00 24,374,542.00 21,073,090.00 24,545.51.00 44,378,848.00 62,240.00 15,242,493.00 25,003.00 7,536,070.00 1,922,337.00	28.374,542.00 21,073,090.00 49.378,848.00 5,003.00 7,536,070.00 4,994,716.00 4290,502.00 1,922,337.00 1,922,337.00 1,923,090.00 7,355,899.00 7,375,529.00 1,377,520.00 1,377,5		(2)
## Indication Cotober	28.374,542.00 21,073,080,000 49,378,848.00 5,003.00 7,536,070.00 1,922,337.00 1,916,216,000 1,916,216,216,000 1,916,216,216,000 1,916,216,216,000 1,916,216,216,000 1,916,216,216,000 1,916,216,216,000 1,916,216,216,216,216,216,216,216,216,216,2		-
Min Name OCTOBER 23,044,610.00 18,017,356.00 28,374,542.00 21,073,090.00 21,073,0	28,374,542.00 21,073,080.00 49,378,848.00 49,378,848.00 3,713,662.00 4,554,551.00 46,964,716.00 1,916,276.00 5,003.00 7,536,070.00 1,922,337.00 1,916,276.00 21,932.00 3,066,516.00 1,922,337.00 10,359,172.00 569,220.00 1,028,202.00 7,495,999.00 7,495,999.00 4,308,768.00 23,499,820.00 1,922,337.00 0.00 120,721,175.00 4,308,768.00 23,499,820.00 1,922,337.00 0.00 120,721,175.00 1 5,602,594.00 5,572,812.00 913,792.00 1,922,337.00 14,759,649.00 1,759,649.00 1,952,776.00 913,792.00 1,922,337.00 14,759,649.00 26,839,981.00 1,592,776.00 693,986.00 319,4529.00 830,859.90 830,859.90 822,834.00 3,194,529.00 831,561.00 831,561.00 2,733,710.00 832,845.00 378,196.00 2,314,918.00 2,733,710.00 2,733,710.00 833,561.00 233,213.00 2,314,918.00 2,733,710.00 2,733,710.0		
### ACCITOBER 23,044,610.00 16,017,356.00 28,374,542.00 21,073,090.00	28,374,542.00 21,073,080.00 Autominis IOTAL 3,713,662.00 4,554,551.00 49,378,848.00 5,003.00 7,536,070.00 46,964,716.00 1,916,216.00 1,91	199	
## RONTH OF OCTOBER COTOBER CO	28,374,542.00 21,073,080.00 49,378,848.00 49,378,848.00 3,713,662.00 4,554,551.00 46,964,716.00 1,916,216.00 5,003.00 7,536,070.00 1,922,337.00 46,964,716.00 21,932.00 3,006,516.00 1,922,337.00 10,359,172.00 569,220.00 1,028,202.00 7,495,989.00 10,359,172.00 569,220.00 1,028,202.00 1,922,337.00 0.00 7,495,989.00 4,308,768.00 23,499,820.00 1,922,337.00 0.00 120,721,175.00 0.00 4,308,768.00 23,499,820.00 1,922,337.00 0.00 120,721,175.00 1 5,602,594.00 5,572,812.00 913,792.00 14,759,649.00 14,759,649.00 14,759,649.00 14,759,649.00 14,759,649.00 14,759,649.00 14,759,649.00 15,92,776.00 8,308,509.00 10,019,543.00 831,561.00 8,308,509.00 10,019,543.00 10,019,543.00 2,733,877.00 0.00 2,733,877.00 0.00 2,733,877.00 0.00 1,23,749,593.00 11,389,603.00 1,23,749,593.00 1,23,749,593.00 <td< td=""><td></td><td>Assets and Deferred Outflows</td></td<>		Assets and Deferred Outflows
## NONTH OF COTOBER 23,044,610,000 18,017,366,000 28,374,542,000 21,073,060,000 21,073,060,000 28,374,542,000 21,073,060,000 21,073,060,000 22,374,542,000 21,073,060,000 21,073,060,000 21,073,060,000 21,073,060,000 21,073,060,000 21,073,060,000 21,073,060,000 21,073,060,000 21,073,060,000 21,073,060,000 21,073,060,000 21,073,060,000 21,073,060,000 21,073,070,000 2	28,374,542,00 21,073,090,00 49,5451.00 49,378,848.00 5,003.00 7,536,070.00 1,922,337.00 46,964,716.00 47,292,00 1,028,202.	Ī	D. BALANCE SHEET ITEMS
OCTOBER 23,044,610.00 18,017,356.00 28,374,542.00 21,073,080.00 21,073,080.00 4,554,551.00 49,378,848.00 8010-8019 4,554,551.00 3,713,662.00 3,713,662.00 4,554,551.00 49,378,848.00 8010-8019 4,554,551.00 3,713,662.00 3,713,662.00 7,556,070.00 46,964,716.00 8010-8019 4,554,551.00 3,713,662.00 7,556,070.00 7,1948.00 1,192,337.00 8010-8029 61,241.00 11,7816.00 21,932.00 3,06,516.00 1,922,337.00 1,359,172.00 800-8299 527,405.00 101,038.00 569,220.00 1,282,207.00 1,282,207.00 1,282,307.00 7,495,988.00 8010-8299 576,112.00 578,531.00 569,220.00 1,028,202.00 1,028,202.00 1,223,37.00 20,749,598.00 315,732.00 8010-8299 5724,096.00 20,752,491.00 4,308,768.00 23,499,820.00 1,922,337.00 120,721,175.00 1 100-1989 5,486,090 7,386,789.00 5,572,812.00 913,792,00 90,256,473.00 1,479,648.00	28,374,542.00 21,073,080.00 49,378,848.00 5,003.00 7,356,070.00 1,922,337.00 46,964,716.00 10,449.00 1,9359,478.00 21,932.00 3,066,516.00 1,922,337.00 10,359,172.00 10,359,172.00 569,220.00 1,028,202.00 1,028,202.00 1,028,202.00 1,028,202.00 1,028,202.00 1,028,202.00 1,028,202.00 1,028,202.00 1,028,202.00 1,028,202.00 1,028,202.00 1,028,202.00 1,028,202.00 1,028,202.00 1,028,202.00 1,028,202.00 1,028,002.	10.510.733.00	
OCTOBER 23,044,610.00 18,017,386.00 28,374,542.00 21,073,090.00 4,554,551.00 3,713,662.00 3,713,662.00 4,554,551.00 3,713,662.00 3,713,662.00 4,554,551.00 49,378,848.00 8010-8019 4,554,551.00 3,713,662.00 3,713,662.00 4,554,551.00 49,378,848.00 8010-8019 5,836.00 16,242,493.00 5,030.00 1,1249.00) 1,1249.00) 1,1249.00) 1,1249.00) 1,1516,716.00 800-8299 61,241.00 117,816.00 21,932.00 3,006,516.00 1,922,337.00 1,1516,716.00 800-8299 527,405.00 101,038.00 0.00 7,375,529.00 1,922,337.00 10,359,172.00 800-8299 578,112.00 578,531.00 4,308,788.00 23,499,820.00 1,922,337.00 120,721,175.00 1 800-8299 5,724,096.00 20,752,491.00 4,308,788.00 23,499,820.00 1,922,337.00 120,721,175.00 1 1000-1999 5,724,096.00 1,359,079.00 1,367,587.00 913,792.00 1,223,337.00 10,00 14,759,649.00	28,374,542.00 21,073,090.00 49,378,948.00 5,003.00 7,376,529.00 1,922,337.00 49,378,948.00 1,945,949.00 1,028,202.00 7,375,529.00 1,028,202.00 1,029,543.00 2,334,918.00 2,334,918.00 2,733,877.00 2,338,77.00	399	
OCTOBER 23,044,610.00 18,017,356.00 28,374,547.00 21,073,090.00 21,073,090.00 Accutals Acquisitients TOTAL 8010-8019 4,554,551.00 3,713,662.00 3,713,662.00 4,554,551.00 49,378,848.00 8010-8019 5,836.00 16,242,493.00 5,003.00 7,536,070.00 46,964,716.00 800-8099 61,241.00 11,7816.00 21,932.00 3,006,516.00 1,922,337.00 1,949,000 800-8399 527,465.00 101,038.00 20,00 7,375,529.00 1,922,337.00 10,359,172.00 8800-8799 576,112.00 578,531.00 569,220.00 1,028,202.00 1,922,337.00 7,485,989.00 8910-8299 576,112.00 578,531.00 569,220.00 1,028,202.00 1,922,337.00 21,485,989.00 8930-8979 5,724,096.00 20,752,491.00 4,308,788.00 23,499,820.00 1,922,337.00 0,00 2315,732.00 1000-1999 5,724,096.00 1,367,587.00 913,792.00 1,922,337.00 0,00 120,721,175.00 1,625,849.00 1,265,849	28,374,542.00 21,073,080.00 49,378,848.00 5,003.00 7,536,070.00 49,378,848.00 49,964,716.00 48,964,716.00 1,916,276,00 49,904,716.00 48,964,716.00 1,916,276,00 1	329	nsfers Out
OCTOBER 23,044,610.00 18,017,358.00 28,374,542.00 21,073,090.00 Accruais Adjustments TOTAL 8010-8019 4,554,551.00 3,713,662.00 3,713,662.00 4,554,551.00 49,378,848.00 8010-8019 4,554,551.00 3,713,662.00 3,713,662.00 4,594,551.00 46,964,716.00 8010-8019 5,885.00 16,242,483.00 (1,049.00) (1,049.00) (1,049.00) 4,9378,848.00 800-8099 61,241.00 117,816.00 21,932.00 3,006,516.00 1,922,337.00 4,286,502.00 800-8399 576,112.00 578,531.00 569,220.00 1,235,829.00 1,028,202.00 801-8399 576,112.00 578,531.00 569,220.00 1,235,829.00 7,485,989.00 801-8399 576,112.00 578,531.00 569,220.00 1,228,202.00 1,222,337.00 7,485,989.00 801-8399 572,405.00 27,752,491.00 4,387,788.00 23,489,820.00 1,922,337.00 1,00 315,732.00 800-8399 5,224,000 1,387,899.00 23,499,820.00	28,374,542.00 21,073,090.00 49,378,848.00 5,003.00 7,536,070.00 1,922,337.00 42,90,502.00 10,359,172.00 315,722.00 1,282,202.00 1,282,202.00 1,028,202.00 315,722.00		
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OCTOBER 23,044,610.00 18,017,356.00 28,374,542.00 21,073,090.00 A,554,551.00 A9,378,848.00 8010-8019 4,554,551.00 3,713,662.00 3,713,662.00 4,554,551.00 49,378,848.00 8020-8079 5,836.00 16,242,493.00 5,003.00 7,536,070.00 1,922,337.00 4,964,716.00 800-8099 (1,049.00) (1,049.00) (1,049.00) (1,049.00) 1,916,216.00 8100-8299 61,241.00 1117,816.00 21,932.00 3,006,516.00 1,922,337.00 4,290,502.00 8600-8799 577,405.00 101,038.00 0.00 7,375,529.00 1,0359,172.00 8600-8799 576,112.00 578,531.00 569,220.00 1,028,202.00 1,0359,172.00 8910-8829 576,112.00 578,531.00 569,220.00 1,028,202.00 1,228,202.00 890-8879 5,724,096.00 20,752,491.00 4,308,768.00 23,499,820.00 1,922,337.00 0.00 120,721,175.00 1 1000-1999 5,436,595.00 5,486,472.00 5,802,594.00 5,572,812.00	28,374,542.00 21,073,090.00 Autominis Autominis 3,713,662.00 4,554,551.00 49,378,848.00 5,003.00 7,536,070.00 46,964,716.00 (1,049.00) (1,048.00) 1,922,337.00 46,964,716.00 21,932.00 3,066,516.00 1,922,337.00 10,359,172.00 21,932.00 7,375,529.00 10,359,172.00 7,495,989.00 569,220.00 1,028,202.00 7,495,989.00 315,732.00 4,308,768.00 23,499,820.00 1,922,337.00 0.00 120,721,175.00 1,562,594.00 1,375,849.00 1,387,587.00 913,792.00 1,272,337.00 14,759,649.00 1,4759,649.00 1,592,776.00 693,996.00 693,996.00 8,308,509.00	951,290.00	Services 5000-
OCTOBER 23,044,610.00 18,017,356.00 28,374,542.00 21,073,090.00 Accutatis Adjustments TOTAL 8010-8019 4,554,551.00 3,713,662.00 3,713,662.00 4,554,551.00 49,378,848.00 8020-8079 5,836.00 16,242,493.00 5,003.00 7,536,070.00 1,922,337.00 46,964,716.00 8100-8299 (1,049.00) (1,049.00) (1,049.00) (1,049.00) (1,049.00) 1,916,216.00 8300-8399 527,405.00 101,038.00 0.00 7,375,529.00 1,922,337.00 4,290,502.00 8910-8329 576,112.00 578,531.00 569,220.00 1,028,202.00 7,375,529.00 7,495,999.00 8910-8329 576,112.00 578,531.00 569,220.00 1,028,202.00 7,298,999.00 8910-8329 576,112.00 578,531.00 589,220.00 1,028,202.00 7,495,999.00 8910-8329 576,112.00 20,752,491.00 4,308,768.00 23,499,820.00 1,922,337.00 0.00 215,732,200 1000-1939 5,724,096.00 2,360,472.00	28,374,542.00 21,073,080.00 49,378,848.00 5,003.00 7,536,070.00 49,378,848.00 1,916,216.00 48,964,716.00 48,964,716.00 1,916,216.00 1,916,416.00 1,9	762,663.00	nd Supplies
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OCTOBER 23,044,610.00 18,017,356.00 28,374,542.00 21,073,090.00 Accruais Adjustments TOTAL 8010-8019 4,554,551.00 3,713,662.00 3,713,662.00 4,554,551.00 49,378,848.00 8020-8079 5,836.00 16,242,493.00 5,003.00 7,536,070.00 4,523,337.00 45,964,716.00 800-8099 (1,049.00) (1,049.00) (1,049.00) (1,049.00) 1,922,337.00 1,916,216.00 8100-8299 527,405.00 101,038.00 0.00 7,375,529.00 1,922,337.00 4,290,502.00 8600-8799 576,112.00 578,531.00 568,220.00 1,028,202.00 7,375,529.00 7,495,989.00 890-8879 576,112.00 578,531.00 568,220.00 1,028,202.00 7,495,989.00 8930-8879 5724,096.00 20,752,491.00 4,308,768.00 23,499,820.00 1,922,337.00 0.00 120,721,175.00 1	28,374,542.00 21,073,080.00 49,378,848.00 5,003.00 7,536,070.00 1,922,337.00 46,964,716.00 10,359,172.00 21,932.00 3,006.516.00 1,922,337.00 10,359,172.00 10,359,172.00 5,932.00 1,028,202		
OCTOBER 23,044,610.00 18,017,356.00 28,374,542.00 21,073,080.00 21,073,080.00 ACCITABLES Adjustments TOTAL 8010-8019 23,044,610.00 18,017,356.00 28,374,542.00 21,073,080.00 4,554,551.00 49,378,848.00 8010-8019 4,554,551.00 3,713,662.00 3,713,662.00 4,554,551.00 49,378,848.00 8020-8079 5,835.00 16,242,493.00 7,536,070.00 1,922,337.00 46,964,716.00 8020-8099 61,244.00 17,916.00 7,1945.00 1,922,337.00 1,922,337.00 8000-8299 61,241.00 17,916.00 21,932.00 3,006.516.00 1,922,337.00 1,916.216.00 800-8299 527,405.00 101,038.00 0.00 7,375.529.00 10,359,172.00 800-8299 576,112.00 578,531.00 589,220.00 1,028,202.00 1,028,202.00 803-8979 576,112.00 578,531.00 589,220.00 1,028,202.00 1,028,202.00 803-8979 576,112.00 578,531.00 589,220.00 1,028,202.00 1,028,202.00 <td>28,374,542.00 21,073,090.00 49,378,848.00 5,003.00 7,536,070.00 49,2378,048.00 1,916,216.00 4,290,502.00 7,375,529.00 7,455,820.00 7,455,820.00 7,455,820.00 1,028,202.00 7,455,820.00 7,455,820.00 7,455,820.00 7,455,820.00 315,732.00 315,732.00 315,732.00 315,732.00 315,732.00 315,732.00</td> <td></td> <td>COLAL RECEIVE</td>	28,374,542.00 21,073,090.00 49,378,848.00 5,003.00 7,536,070.00 49,2378,048.00 1,916,216.00 4,290,502.00 7,375,529.00 7,455,820.00 7,455,820.00 7,455,820.00 1,028,202.00 7,455,820.00 7,455,820.00 7,455,820.00 7,455,820.00 315,732.00 315,732.00 315,732.00 315,732.00 315,732.00 315,732.00		COLAL RECEIVE
OCTOBER 23,044,610.00 18,017,356.00 28,374,542.00 21,073,080.00 21,073,080.00 ACCITABLE ACCITAB	28,374,542.00 21,073,080.00 A9,378,848.00 3,713,682.00 4,554,551.00 1,523,070.00 48,984,716.00 48,984,716.00 1,048.00 1,962,337.00 1,962,503.00 3,006,516.00 1,962,337.00 10,359,172.00 21,932.00 7,375,529.00 10,28,202.00 7,495,889.00 569,220.00 1,028,202.00 0.00		Sources
OCTOBER 23,044,610.00 18,017,356.00 28,374,542.00 21,073,090.00 ACCITABLES Adjustments TOTAL 8010-8019 4,554,551.00 3,713,662.00 3,713,662.00 4,554,551.00 49,378,848.00 8010-8019 5,836.00 16,242,493.00 5,003.00 7,536,070.00 46,964,716.00 8002-8099 (1,049.00) (1,049.00) (1,049.00) 1,978,670.00 4,937,846.00 8100-8299 61,241.00 117,816.00 21,932.00 3,006,516.00 1,922,337.00 4,936,67,76.00 8300-8599 527,405.00 101,038.00 0.00 7,375,529.00 103,59,172.00 8600-8799 576,112.00 578,531.00 569,220.00 1,028,202.00 7,495,989.00	28,374,542.00 21,073,090.00 Ag. 28,374,542.00 21,073,090.00 49,378,848.00 5,003.00 7,536,070.00 48,964,716.00 49,964,716.00 1,948.00) 1,922,337.00 1,916,216.00 4,290,502.00 21,932.00 3,006,516.00 4,290,502.00 10,359,172.00 559,220.00 1,028,202.00 7,495,989.00 7,495,989.00	929	
OCTOBER 23,044,610.00 18,017,356.00 28,374,542.00 21,073,090.00 ACCITURES Adjustments TOTAL 8010-8019 4,554,551.00 3,713,662.00 4,554,551.00 49,378,848.00 8020-8079 5,836.00 16,242,493.00 5,003.00 7,536,070.00 8000-8099 (1,049.00) (1,049.00) (1,049.00) (1,049.00) 8100-8299 61,241.00 117,816.00 21,932.00 3,006.516.00 8300-8599 527,405.00 101,038.00 0.00 7,375.529.00	28,374,542.00 21,073,090.00 A9,378,848.00 3,713,662.00 4,554,551.00 49,378,848.00 5,003.00 7,536,070.00 46,964,716.00 (1,049.00) (1,048.00) 1,922,337.00 4,290,502.00 21,932.00 3,006,516.00 4,290,502.00 0,000 7,375,529.00 10,359,172.00	576,112.00	
OCTOBER 23,044,610.00 18,017,356.00 28,374,542.00 21,073,090.0	28,374,542.00 21,073,090.00 A9,378,848.00 5,003.00 7,536,070.00 A9,370.00 A9,964,716.00 (1,049.00) (1,048.00) 1,922,337.00 A9,906,516.00 A9,906,516.00 A9,906,516.00 A9,906,516.00 A9,906,516.00 A9,906,516.00 A9,906,516.00 A9,905,502.00	527,405,00	
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OCTOBER 23,044,610.00 18,017,356.00 28,374,542.00 21,073,090.00 Acciuals Adjustments TOTAL	28.374,542.00 21,073,080.00		LCFF/Revenue Limit Sources
OCTOBER 23,044,610,00 18,017,356,00 28,374,542,00 21,073,000,00 20,073,000,00	28 374 542 001 21 073 000 00	1	RECEIPTS
OCTOBER ACCIUAIS Adjustments TOTAL	Adjustingits IOIAL	23,044,610.00	G CASH
Accides Adjustments TOTAL	Contains Adjustificities TOTAL	BER	-
ADDI May Jime Accusts Advisor Torres	Accuse Admissments TOTAL	March	T

2019-20 Second Interim Cash Flow Assumptions

(Please complete and return to PCOE with budget reports)

REVENUES	Included Yes/No	Amount	Comments & Timing
8010-8099 Revenue Limit Sources			
Principal Apportionment			
Payment schedule per CDE Website (5, 5, 9)	Yes		
www.cde.ca.gov/fg/aa/pa/papayschedule.asp			
EPA payments in Sept, Dec, Mar, June	Yes		
Property Taxes (please note source for estimate)	Yes		2019/20 P1
8100 - 8299 Federal Revenue			
Did you include funding disbursed through			
the cash management system?	Yes		
8600 - 8799 Other Local Revenue			
What Interest Rate did you project?	2.02%	480,000	
Interest adjusted for effect of dry pd financing?	N/A		
Transfers In			
Interfund borrowing transfers from other funds	N/A		
TRANs Proceeds (including Mid-Year TRANs)	N/A		
Dry Pd Financing Arrangement w/County treasurer?	N/A		
EXPENDITURES			
1000 -3999 Salaries and Benefits			
COLAs or retroactive payments included?	N/A	Settled @ Budget	Adoption
Salary rollbacks or furloughs included?	No		
Increases or decrease in H/W premiums included?	N/A		
4000 -6999 Supplies, Services, & Capital Outlay	2000000		
Elections, Legal Settlements	Yes	40,000	
Other large payments	Yes		Bus replacement
7000 - 7499 Other Outgo			
TRANs Debt Service Set-Asides	N/A		
Interfund borrowing payback	N/A		
Debt Service for Non-Voter Approved Debt	Yes	718,959	
2019-20 Billback	Yes		
Transfers Out			
Other	N/A		
Other/Notes			
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MULTI - YEAR PROJECTION ASSUMPTIONS FISCAL YEARS ENDING 2020-2022 SECOND INTERIM 2019-20

	2019-20	2020-21	2021-22
INCOME			
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.
STATEOne 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
EXPENSES			
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
REVENUES					
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
TOTAL REVENUES	98,257,691	101,218,962	102,551,854	106,110,465	109,922,749
EXPENDITURES		ė			
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)
TOTAL EXPENDITURES	80,789,290	87,439,907	89,123,914	90,854,016	93,036,873
EXCESS (DEFICIENCY) OF					
REVENUE OVER EXPENSES	17,468,401	13,779,055	13,427,940	15,256,448	16,885,876
OTHER FINANCING SOURCES/USES	(12,777,763)	(15,184,377)	(16,149,166)	(17,781,091)	(18,574,131)
•-					
OF CHANGER ADDITION	一个。在1900年的	三、四个组织文件。	(6)/20/2/03/	。(祖籍建設的。	一角。1988年266
PROJECTED BEGINNING FUND BALANCE	19,670,308	24,360,946	22,955,624	20,234,398	17,709,756
PROJECTED ENDING FUND BALANCE	24,360,946	22,955,624	20,234,398	17,709,756	16,021,501
COMPONENTS OF ENDING BALANCE					
Non-Spendable:			÷	•	
Revolving Cash	10,000	10,000	10,000	10,000	10,000
Prepaid expenses	285,560	266,376	266,376	266,376	266,376
Restricted:	-	_	-	-	_
Committed:					
Maintenance	441,164	345,000	400,000	400,000	400,000
Gurriculum 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	· -	· -	•	•	· <u>-</u>
Classroom Televisions	233,731	1,628	-	-	-
Technology Replacement	167,732	· -	_	_	-
WiFi Upgrade	400,000	365,900	331,287	297,424	263,729
Assigned:					
CarryoverSite & District	1,919,001	1,547,414	1,547,414	1,547,414	1,547,414
Unassigned:					,
3% Designation	3,517,023	3,712,488	3,757,580	3,823,961	3,906,498
Addititional 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
REVENUES					· · · · · · · · · · · · · · · · · · ·
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
TOTAL REVENUES	23,924,899	19,186,481	19,564,483	18,866,344	18,871,985
EXPENDITURES					
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
TOTAL EXPENDITURES	36,444,801	36,309,686	36,128,769	36,611,346	37,179,722
EXCESS (DEFICIENCY) OF					
REVENUE OVER EXPENSES	(12,519,902)	(17,123,205)	(16,564,286)	(17,745,002)	(18,307,738)
OTHER FINANCING SOURCES/USES	13,013,489	15,500,109	16,464,898	18,096,823	18,889,863
Management of the company of the com	1973,76%	多高级原	医腹侧	39/1/37/1	646 (B)
PROJECTED BEGINNING FUND BALANCE	4,214,367	4,707,954	3,084,858	2,985,470	3,337,291
PROJECTED ENDING FUND BALANCE	4,707,954	3,084,858	2,985,470	3,337,291	3,919,416
COMPONENTS OF ENDING BALANCE 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)	Q= 13 ±0	or and the state of the state o	-	199	- <u> </u>

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
REVENUES					
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
TOTAL REVENUES	122,182,590	120,405,443	122,116,337	124,976,809	128,794,734
EXPENDITURES					
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)
TOTAL EXPENDITURES	117,234,091	123,749,593	125,252,683	127,465,362	130,216,596
EXCESS (DEFICIENCY) OF					
REVENUE OVER EXPENSES	4,948,499	(3,344,150)	(3,136,346)	(2,488,554)	(1,421,861)
OTHER FINANCING SOURCES/USES	235,726	315,732	315,732	315,732	315,732
Representation and the reservation of the second	。 (例如如果每一	ः (हिंदेशीसक्ति)	。 《西沙风西南沙	- 医自体的现代	to Ottalion)
PROJECTED BEGINNING FUND BALANCE	23,884,675	29,068,900	26,040,482	23,219,868	21,047,047
PROJECTED ENDING FUND BALANCE	29,068,900	26,040,482	23,219,868	21,047,047	19,940,917
COMPONENTS OF ENDING BALANCE Non-Spendable:				-	
Revolving Cash	10.000	40.000	40.000	. 40,000	40.000
	10,000	10,000	10,000	10,000	10,000
Prepaid Expenses	285,560	266,376	266,376	266,376	266,376
Restricted:	4,707,954	3,084,858	2,985,470	3,337,291	3,919,416
Committed:	•		,		
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
Assigned:					
CarryoverSite & District	1,919,001	1,547,414	1,547,414	1,547,414	1,547,414
Unassigned:					
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 AD	A, enrollment,	revenues,	expenditures,	reserves a	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

		First Interim	Second Interim		
		Projected Year Totals	Projected Year Totals		
Fiscal Year		(Form 01CSI, Item 1A)	(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		<u> </u>
	Total ADA	11,042.69	10,973.70	-0.6%.	Met
1st Subsequent Year (2020-21)		j			
District Regular		11,142.00	11,075.00		
Charter School					
	Total ADA	11,142.00	11,075.00	-0.6%	Met
2nd Subsequent Year (2021-22)					
District Regular		11,242.00	11,175.00		
Charter School					
1	Total ADA	11,242.00	11,175.00	-0.6%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:		
(required if NOT met)		

Roseville City Elementary Placer County

2019-20 Second Interim General Fund School District Criteria and Standards Review

31 66910 0000000 Form 01CSI

2	CRITERIO	

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 data in the second column for all fiscal years. Enter data in the second column for all fiscal years.

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

2B. Comparison of District Enrollment to the Standard

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

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

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

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 96.9%

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.

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

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

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

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

Explanation:	
(required if NOT met)	

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4.	COIT	EDION	LICEE	Revenue
4	CRII	ECILAN	1: LGFF	Revenue

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

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

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

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

LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089) First Interim Second Interim

Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2019-20)	96,928,543.00	96,343,564.00		Met
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.

12 .	STANDARD MET - LCFF	revenue has not channed since fire	st 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.

	Unaudited Actua		
	(Resources	Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-3999) (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	61,231,372.85	61,231,372.85 71,548,457.06	
Second Prior Year (2017-18)	66,759,799.68	74,760,412.12	89.3%
First Prior Year (2018-19)	Prior Year (2018-19) 71,976,033.92 80,789		89.1%
	88.0%		

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage			
(Criterion 108, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/mlnus the	1		
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.

Projected Year Totals - Unrestricted (Resources 0000-1999)

(Resources 0000-1998

Salaries and Benefits Total Expenditures (Form 01), Objects 1000-3999) (Form 01), Objects 1000-7499)

Ratio of Unrestricted Salaries and Benefits

	(1 5111 5 11, 5 2) 5 5 6 5 6 5 6 5 6 5	(1 01111 0 11, 0 0,000 0 1000 1 100)	Ci Ciliociriolos Calarios ana Bonello	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
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.

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 Of	ther Revenues and Expenditures	Standard Percentage Range:	-5.0% to +5.0%	
District's Othe	r Revenues and Expenditures Ex	planation Percentage Range:	-5.0% to +5.0%	
A. Calculating the District's Change by M	ajor Object Category and Con	parison to the Explanation	n Percentage Range	
7-7-7-1				
ATA ENTRY: First Interim data that exist will be exists, data for the two subsequent years will be ex				. If Second Interim Form MYPI
xplanations must be entered for each category if	the percent change for any year ex	ceeds the district's explanation	percentage range.	
	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		Change Is Outside
bject Range / Fiscal Year	(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Objects 810	0-8299) (Form MYPI, Line A2)			
Current Year (2019-20)	4,218,195.00	4,290,502.00	1.7%	No
st Subsequent Year (2020-21)	4,218,195.00	4,215,532.00	-0.1%	No
nd Subsequent Year (2021-22)	4,218,195.00	4,215,532.00	-0.1%	No
· · · · · · · · · · · · · · · · · · ·				
Explanation:				
(required if Yes)				
Other State Revenue (Fund 01, Objects	9300.9599) (Form MVDI Line A3)	•		
current Year (2019-20)	10,222,242.00	10,359,172.00	1.3%	No
st Subsequent Year (2020-21)	8,848,722.00	9,697,442.00	9.6%	Yes
nd Subsequent Year (2021-22)	8,873,749.00	9,028,543.00	1.7%	No
nd Subsequent Tear (2021-22)	8,873,748.00	9,020,040.00	1.778	, NO
Explanation: For 2020-21 (required if Yes)	the District has included \$703,780			
Other Local Revenue (Fund 01, Objects	8600-8799\ (Form MYP), Line A4	١		**
urrent Year (2019-20)	7,071,903.00	7,495,989.00	6.0%	Yes
st Subsequent Year (2020-21)	6,754,047.00	6,907,060.00	2.3%	No
nd Subsequent Year (2021-22)	6,754,047.00	6,907,060.00	2.3%	No
Ta Gabbaquan Taur (2027 22)	0,10,10,11.00,1	0,000,000	******	
Explanation: Since 2019- (required if Yes)	20 first interim the District has recei	ved two bus grants from the Pla	acer County Air Pollution Control District.	
Backs and Ownelles (Sund 04 Obligate	4000 4000\ /Farm H\/DL (Inc D4)			
Books and Supplies (Fund 01, Objects urrent Year (2019-20)	8,399,666.00	8,308,509.00	-1.1%	No
• •	6,249,434.00	6,045,601.00	-3.3%	No
st Subsequent Year (2020-21) nd Subsequent Year (2021-22)	5,235,294.00	5,433,555.00	3.8%	No
id Subsequent Teat (2021-22)	3,233,294.00	3,433,333.00	3.076	
Explanation: (required if Yes)				
<u> </u>				
Services and Other Operating Expendit			0.00	······································
urrent Year (2019-20)	9,957,210.00	10,019,543.00	0.6%	No No
st Subsequent Year (2020-21)	10,174,771.00	10,214,409.00	0.4%	No No
nd Subsequent Year (2021-22)	10,316,051.00	10,426,689.00	1.1%	No
Explanation: (required if Yes)	· · · · · · · · · · · · · · · · · · ·			

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6B. Calculating the District's Change in Total Operating Revenues and Expenditures				
DATA ENTRY: All data are extracted or ca	ılculated.			
Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Othe	or Local Revenue (Section 64)			
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
Total Dooks and Supplies and Secu	ices and Other Operating Expenditur	res (Section 6A)		
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 Operat	ing Revenues and Expenditures	to the Standard Percentage Ra	nge	
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 ope years.	erating expenditures have not changed s	since first interim projections by more	s than the standard for the current y	ear and two subsequent fisca
			····	
Explanation: Books and Supplies (linked from 6A if NOT met)				
Explanation: Services and Other Exps (linked from 6A if NOT met)				

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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).

etermining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted laintenance Account (OMMA/RMA)					
	70.75 requires the district or that fiscal year.	to deposit into the account a minir	num amount equal to or greater t	han three percent of the total general fund	d expenditures and other
ATA ENTRY: Enter the oplicable, and 2. All other		tribution if First Interim data does r	not exist. First Interim data that ex	rist will be extracted; otherwise, enter Firs	t Interim data into lines 1, il
			Second Interim Contribution Projected Year Totals		
		Required Minimum	(Fund 01, Resource 8150,		
		Contribution	Objects 8900-8999)	Status	
OMMA/RMA Cor	ntribution	3,712,488.00	3,712,559.00	Met	
	tribution (information only st Interim, Criterion 7, Lis		3,730,659.00		
status is not met, enter	an X in the box that best	describes why the minimum requi	red contribution was not made		
			participate in the Leroy F. Green ze [EC Section 17070.75 (b)(2)(E ided)	•	
Explanat	i i				
and Other is				•	

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

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

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 Spen	ding Standard Percentage Le	vels	· · · · · · · · · · · · · · · · · · ·	
DATA ENTRY: All data are extracted or calculate	d.			
		Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Yea (2021-22)
District's Available Reserve P	ercentages (Criterion 10C, Line 9)	11.9%	10.6%	8.6%
	ing Standard Percentage Levels f available reserve percentage):		3.5%	2.9%
BB. Calculating the District's Deficit Spen	ding Percentages			
	f Form MYPI exists, data for the tw	o subsequent years will be extrac	ted; if not, enter data for the two subsequ	ent years into the first and
	f Form MYPI exists, data for the tw Projected \		ted; if not, enter data for the two subsequ	ent years into the first and
econd columns.	Projected \ Net Change in Unrestricted Fund Balance (Form 01I, Section E)	Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund	
econd columns. Fiscal Year	Projected \ Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
econd columns. Fiscal Year Current Year (2019-20)	Projected \ Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (1,405,322.00)	rear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 87,439,907.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.6%	Status Met
Fiscal Year Current Year (2019-20) st Subsequent Year (2020-21)	Projected \ Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	rear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 87,439,907.00 89,123,914.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2019-20) Ist Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)	Projected \ Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (1,405,322.00) (2,721,226.00) (2,524,643.00)	rear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 87,439,907.00 89,123,914.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.6% 3.1%	Status Met Met
Fiscal Year Current Year (2019-20) st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22) GC. Comparison of District Deficit Spendi	Projected Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (2,721,226.00) (2,524,643.00)	rear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 87,439,907.00 89,123,914.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.6% 3.1%	Status Met Met
Fiscal Year Current Year (2019-20) st Subsequent Year (2020-21) and Subsequent Year (2021-22) C. Comparison of District Deficit Spendi	Projected \ Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (1,405,322.00) (2,721,226.00) (2,524,643.00) ng to the Standard	Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 87,439,907.00 89,123,914.00 90,854,016.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.6% 3.1% 2.8%	Status Met Met Met
Fiscal Year Current Year (2019-20) st Subsequent Year (2020-21) and Subsequent Year (2021-22) C. Comparison of District Deficit Spendi	Projected \ Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (1,405,322.00) (2,721,226.00) (2,524,643.00) ng to the Standard	Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 87,439,907.00 89,123,914.00 90,854,016.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.6% 3.1% 2.8%	Status Met Met Met
Fiscal Year Current Year (2019-20) st Subsequent Year (2020-21) and Subsequent Year (2021-22) C. Comparison of District Deficit Spendi	Projected \ Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (1,405,322.00) (2,721,226.00) (2,524,643.00) ng to the Standard	Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 87,439,907.00 89,123,914.00 90,854,016.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 1.6% 3.1% 2.8%	Status Met Met Met

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9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: 0A-1. Determining if the District's Gene		t the end of the	e current fiscal year and two subsequent fiscal years.
1-20-7			
DATA ENTRY: Current Year data are extracted	I. If Form MYPI exists, data for the two subsequent years t	vill be extracted; i	f not, enter data for the two subsequent years.
	Ending Fund Balance		
	General Fund		
Fiscal Year	Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status	
Current Year (2019-20)	26,040,482.00	Met	
st Subsequent Year (2020-21)	23,219,868.00	Met	
nd Subsequent Year (2021-22)	21,047,047.00	Met	
A-2. Comparison of the District's Endi	ng Fund Balance to the Standard	*.*. · .	· · · · · · · · · · · · · · · · · · ·
OATA ENTRY: Enter an explanation if the stan 1a. STANDARD MET - Projected general	dard is not met. fund ending balance is positive for the current fiscal year a	nd two subseque	nt fiscal years.
Explanation: (required if NOT met)			
B. CASH BALANCE STANDARD:	Projected general fund cash balance will be posi	tive at the end	of the current fiscal year.
B-1. Determining if the District's Endir	g Cash Balance is Positive		· · · · · · · · · · · · · · · · · · ·
ATA ENTRY: If Form CASH exists, data will b	e extracted; if not, data must be entered below.		
	Ending Cash Balance General Fund		
Fiscal Year urrent Year (2019-20)	(Form CASH, Line F, June Column) 26,224,810.00	Status Met	
B-2. Comparison of the District's Endi	ng Cash Balance to the Standard		
	The second secon		

and an extra conserva-

Explanation: (required if NOT met)

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

10. CRITERION: Reserves

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

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

Percentage Level	D	istrict 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	

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

^a 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
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	
1.	DO YOU CHOOSE to exclude from the reserve calculation the pass-through funds distributed to SELEX members:	

If you are the SELPA AU and are excluding special education pass-through funds:

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

a. Enter the name(s) of the SELPA(s):

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

1.	Expenditures and Other Financing Uses	
	(Form 01) objects 1000-7999) (Form MVP)	Line R

- 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)
- Reserve Standard Percentage Level
- Reserve Standard by Percent
 (Line B3 times Line B4)
- 6. Reserve Standard by Amount
- (\$69,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
123,749,593.00	125,252,683.00	127,465,362.00
123,749,593.00 3%	125,252,683.00 3%	127,465,362.00 3%
3,712,487.79	3,757,580.49	3,823,960.86
0.00	0.00	0.00
3,712,487.79	3,757,580.49	3,823,960.86

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

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

		Current Year		
	re Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	tricted resources 0000-1999 except Line 4)	(2019-20)	(2020-21)	(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			1
	(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%
	District's Reserve Standard			
	(Section 10B, Line 7):	3,712,487.79	3,757,580.49	3,823,960.86
	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 hav 	ve met the standard for	r the current year and tw	o subsequent fiscal years
-----	--------------	--	-------------------------	---------------------------	---------------------------

(required if NOT met)	

	· · · · · · · · · · · · · · · · · · ·
SUP	PLEMENTAL INFORMATION
DATA I	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
٠.	(e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced

S5. Contributions

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

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

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

-5.0% to +5.0% District's Contributions and Transfers Standard: 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 First Interim Second Interim Percent (Form 01CSI, Item S5A) Description / Fiscal Year Projected Year Totals Status Change Amount of Change Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) 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) -0.1% (21,479.00)Met (18,096,823.00) Transfers In, General Fund 1b. 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 1c. Transfers Out, General Fund * Current Year (2019-20) 0.0% 0.00 0.00 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 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. 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) 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)

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Explanation:			
(required if NOT met)	a constant of	The second of Marie Const.	
_			
There have been no cap	tal project cost overruns occurring since first interim	projections that may impact the general fund operational budget.	
There have been no cap	tal project cost overruns occurring since first interim	projections that may impact the general fund operational budget.	
There have been no cap	tal project cost overruns occurring since first interim	projections that may impact the general fund operational budget.	
Project Information:	tal project cost overruns occurring since first interim	projections that may impact the general fund operational budget.	
There have been no capi Project Information: (required if YES)	tal project cost overruns occurring since first interim	projections that may impact the general fund operational budget.	

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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.

		•	-			
1 Include multiyear commitm	nents, multiye	ar debt agreements, and new progra	ams or contrac	ts that result in long-te	rm obligations.	
6A. Identification of the Distri	ict's Long-t	erm Commitments			1-11-1-11-1	
NATA ENTRY: If First Interim data e xtracted data may be overwritten to ther data, as applicable.	xist (Form 01 o update long	CSI, Item S6A), long-term commitm -term commitment data in Item 2, as	ent data will be applicable, if i	extracted and it will one First Interim data ex	nly be necessary to click the appropr xist, click the appropriate buttons for	riate button for Item 1b. items 1a and 1b, and enter all
a. Does your district have k (If No, skip items 1b and				Yes		
If Yes to Item 1a, have new long-term (multiyear) commitments been incu since first interim projections?			rred	Yes		
2. If Yes to Item 1a, list (or upo	fate) all new a	and existing multiyear commitments PEB is disclosed in Item S7A.	and required a		nounts. Do not include long-term com	mitments for postemployment
	# of Years	s	ACS Fund and	Object Codes Used F	or:	Principal Balance
Type of Commitment	Remaining	Funding Sources (Rever	iues)	Debt S	ervice (Expenditures)	as of July 1, 2019
apital Leases	3	01 8011		01 7438/7439		338,960
ertificates of Participation	4	25 8681		25 7438/7439		5,730,000
eneral Obligation Bonds	9	51 8611		51 7433/7434		20,968,418
upp Early Retirement Program	5	01 8011		01/7438/7439		1,365,743
ate School Building Loans ompensated Absences						
ther Long-term Commitments (do r	not include Ol	PEB):				
	ļ					· · · · · · · · · · · · · · · · · · ·
						
· · · · · · · · · · · · · · · · · ·		· ·			· · · · · · · · · · · · · · · · · · ·	
		==	· ·			
	-					
		J				
TOTAL:						28,403,121
		Prior Year (2018-19) Annual Payment	(201	nt Year 9-20) Payment	1st Subsequent Year (2020-21) Annual Payment	2nd Subsequent Year (2021-22) Annual Payment
Type of Commitment (contin	nued)	(P & I)		& I)	(P & I)	(P&I)
apital Leases	lucuy	230,026	<u>v</u> _	259,315	205,838	146,811
ertificates of Participation		1,246,250		1,246,353	1,240,383	1,243,258
eneral Obligation Bonds		2,275,875		2,368,125	2,443,563	2,541,438
ipp Early Retirement Program		579,073		457,750	563,121	526,072
ate School Building Loans						
ompensated Absences						· .
ther Long-term Commitments (cont	tinued):					
	•					=-
	ial Payments	\		4,331,543	4,452,905	4,457,579
Has total annual pa	ayment incre	eased over prior year (2018-19)?	Y	es	Yes	Yes

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S6B.	Comparison of the Distri	ct's Annual Payments to Prior Year Annual Payment				
DATA	ENTRY: Enter an explanation	n if Yes.				
1a.	Yes - Annual payments for tong-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.				
		es to Funding Sources Used to Pay Long-term Commitments es Yes or No button in Item 1; if Yes, an explanation is required in Item 2.				
DATA	ENTRY: Click the appropriate	ertes of two button in item 1, in res, an explanation is required in item 2.				
1.	Will funding sources used to	o 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 n	ot 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)					

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S7.	Un	fun	ded	1 ia	hili	ties

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.

ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim dat data in items 2-4.	a that exist (Form 01CSI, Item S7A) w	rill be extracted; otherwise, en	er First Interim and Seco
a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	Yes		
b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?	Yes		
c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?	No		
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	
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Feb 05, 2019	Feb 19, 2020	
2nd Subsequent Year (2021-22) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insura (Funds 01-70, objects 3701-3752)	1,191,448.00 ance fund)	1,319,469.00	
(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	342,177.00	
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	
· · · · · · · · · · · · · · · · · · ·			* **
Comments:			
			

2019-20 Second Interim General Fund School District Criteria and Standards Review

)/B,	dentification of the District's Unfunded Liability for Self-Insurance	ce Programs
	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Indata in items 2-4.	nterim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second
1.	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 No
	b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?	n/a
	If Yes to item 1a, have there been changes since first interim in self-insurance contributions?	n/a
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	First Interim (Form 01CSI, Item S7B) Second Interim
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)	First Interim (Form 01CSI, Item S7B) Second Interim
	Amount contributed (funded) for self-insurance programs Current Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)	
4.	Comments:	

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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.

			***************************************	100 T 1	
S8A.	Cost Analysis of District's Labor Ag	reements - Certificated (Non-ma	nagement) Employees	· · · · · · · · · · · · · · · · · · ·	- I - I - I - I - I - I - I - I - I - I
DATA	ENTRY: Click the appropriate Yes or No b	outton for "Status of Certificated Labor.	Agreements as of the Previou	is Reporting Period." There are no extrac	tions in this section.
	of Certificated Labor Agreements as o		Yes		
	-	nolete number of FTEs, then skip to se			
	If No, cont	inue with section S8A.			
Certifi	cated (Non-management) Salary and Bo	enefit Negotiations			
	<u> </u>	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	er of certificated (non-management) full- quivalent (FTE) positions	583.6	598.4	604.4	609
1a.	Have any salary and benefit negotiation:	s been settled since first interim projec	tions? n/a		
	If Yes, and	d the corresponding public disclosure d	locuments have been filed wil	th the COE, complete questions 2 and 3.	
		d the corresponding public disclosure diplete questions 6 and 7.	locuments have not been filed	d with the COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations of the salary and benefit negotiations of the salary and benefit negotiations.	still unsettled? nplete questions 6 and 7.	No		
Veanti	ations Settled Since First Interim Projectio	ns			
2a.	Per Government Code Section 3547.5(a		ting:		
2b.	Per Government Code Section 3547.5(b certified by the district superintendent ar				
3.	Per Government Code Section 3547.5(c	e), was a budget revision adopted			
	to meet the costs of the collective bargai If Yes, dat	ining agreement? e of budget revision board adoption:	n/a		
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 projections (MYPs)?	in the interim and multiyear			
		One Year Agreement			1
	I otal cost	of salary settlement			
	% change	in salary schedule from prior year or]	
		Multiyear Agreement			T
	Total cost	of salary settlement			
		in salary schedule from prior year r text, such as "Reopener")			:
	Identify the	e source of funding that will be used to	support multiyear salary com	milments:	
		-		· · · · · · · · · · · · · · · · · · ·	

2019-20 Second Interim General Fund School District Criteria and Standards Review

Vegotiations Not Settled			
6. Cost of a one percent increase in salary and statutory benefits			
	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2019-20)	(2020-21)	(2021-22)
7. Amount included for any tentative salary schedule increases			
	Current Year	1st Subsequent Year	2nd Subsequent Year
Pertificated (Non-management) Health and Welfare (H&W) Benefits	(2019-20)	(2020-21)	(2021-22)
,, <u>.</u>	(20.0 20)		
1. Are costs of H&W benefit changes included in the interim and MYI	Ps?		
2. Total cost of H&W benefits			
 Percent of H&W cost paid by employer 			
 Percent projected change in H&W cost over prior year 		<u> </u>	
Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections			
re any new costs negotiated since first interim projections for prior year ettlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:	·		
			
	Current Year	1st Subsequent Year	2nd Subsequent Year
ertificated (Non-management) Step and Column Adjustments	(2019-20)	(2020-21)	(2021-22)
	(2010 20)		
Are step & column adjustments included in the interim and MYPs?	,		
Cost of step & column adjustments			
Percent change in step & column over prior year			
		<u> </u>	
	Current Year	1st Subsequent Year	2nd Subsequent Year
ertificated (Non-management) Attrition (layoffs and retirements)	(2019-20)	(2020-21)	(2021-22)
 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?			
employees included in the interim and wires?			
ertificated (Non-management) - Other			
ist other significant contract changes that have occurred since first interim	projections and the cost impact of each c	hange (i.e., class size, hours of employ	ment, leave of absence, bonus
tc.):			
· ·			
· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·		

S8B.	Cost Analysis of District's Labor	r Agreements - Classified (Non-n	nanagement) Employees		
DATA	ENTRY: Click the appropriate Yes or I	No button for "Status of Classified Labo	or Agreements as of the Previous	Reporting Period." There are no ex	tractions in this section.
			o section S8C. Yes		
Class	ified (Non-management) Salary and	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
	er of classified (non-management) ositions	(2018-19)	(2019-20)	(2020-21)	(2021-22)
1a.	If Yes, If Yes,	tions been settled since first interim pro and the corresponding public disclosu and the corresponding public disclosu complete questions 6 and 7.	re documents have been filed w		
1b.	Are any salary and benefit negotiation of Yes,	ons still unsettled? complete questions 6 and 7.	No.		
Negoti 2a. 2b.	Per Government Code Section 3547 certified by the district superintender	7.5(a), date of public disclosure board in 7.5(b), was the collective bargaining ago	reement		
3.	Per Government Code Section 3547 to meet the costs of the collective be If Yes,	2.5(c), was a budget revision adopted argaining agreement? date of budget revision board adoption	n/a		
4. 5.	Period covered by the agreement: Salary settlement:	Begin Date:	Current Year	End Date: L] 2nd Subsequent Year
	Is the cost of salary settlement include projections (MYPs)?	ded in the interim and multiyear	(2019-20)	(2020-21)	(2021-22)
		One Year Agreement cost of salary settlement ange in salary schedule from prior year			
	Total c	or Multiyear Agreement cost of salary settlement			
		nge in salary schedule from prior year enter text, such as "Reopener")			
	Identify	y the source of funding that will be used	t to support multiyear salary con	nmitments:	
Negoti	ations Not Settled			_	
6.	Cost of a one percent increase in sal	lary and statutory benefits	Current Year	1st Subsequent Year	2nd Sub
7.	Amount included for any tentative sa	lary schedule increases	(2019-20)	(2020-21)	2nd Subsequent Year (2021-22)

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Classifie	ed (Non-management) 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?			
	Total cost of H&W benefits			-
	Percent of H&W cost paid by employer			
	Percent projected change in H&W cost over prior year			
Since Fi	ed (Non-management) Prior Year Settlements Negotiated rst Interim		·	
	new costs negotiated since first interim for prior year settlements in the interim?			
I	f Yes, amount of new costs included in the interim and MYPs if Yes, explain the nature of the new costs:			
Classifie	ed (Non-management) Step and Column Adjustments	Сиггелt Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Are step & column adjustments included in the interim and MYPs?			
	Cost of step & column adjustments Percent change in step & column over prior year			
J. 1	rercent drange in step & column over prior year			
Classifie	ed (Non-management) Attrition (layoffs and retirements)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. /	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?			
	ed (Non-management) - Other significant contract changes that have occurred since first interim and the	e cost impact of each (i.e., hours of	employment, leave of absence, bonus	ies, etc.):

S8C.	Cost Analysis of District's Labor Agre	eements - Management/Supr	ervisor/Confi	dential Employe	es	. 1818	
	ENTRY: Click the appropriate Yes or No but section.	Iton for "Status of Management/Si	upervisor/Confi	dential Labor Agre	ements as of the Previous R	eporting Peri	iod." There are no extractions
	s of Management/Supervisor/Confidential	•	•				
Were	all managerial/confidential labor negotiations		ons?	Yes			
	If Yes or n/a, complete number of FTEs, the If No, continue with section S8C.	ien skip to 59.					
Manag	gement/Supervisor/Confidential Salary an	d Benefit Negotiations Prior Year (2nd Interim)	Cuero	nt Year	1st Subsequent Ye		2nd Subsequent Year
		(2018-19)		19-20)	(2020-21)	;ai	(2021-22)
Numb	er of management, supervisor, and						20.0
confid	ential FTE positions	63.0		67.0		68.0	68.0
1a.	Have any salary and benefit negotiations b If Yes, comp	been settled since first interim problete question 2.	jections?	n/a			
	If No, comple	ete questions 3 and 4.					
1b.	Are any salary and benefit negotiations stil			No			
	If Yes, comp	otete questions 3 and 4.					
	iations Settled Since First Interim Projections	<u> </u>					
2.	Salary settlement:			nt Year 19-20)	1st Subsequent Ye (2020-21)	ear	2nd Subsequent Year (2021-22)
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear					:
		salary settlement					
	Change in s	alary schedule from prior year					:
		ext, such as "Reopener")					
Neaoti	ations Not Settled						
3.	Cost of a one percent increase in salary ar	nd statutory benefits					
			Curre	nt Year	1st Subsequent Ye	ear	2nd Subsequent Year
		1		19-20)	(2020-21)		(2021-22)
4.	Amount included for any tentative salary so	chedule increases	<u></u>				
Manag	gement/Supervisor/Confidential		Curre	nt Year	1st Subsequent Ye	ear	2nd Subsequent Year
	and Welfare (H&W) Benefits	í		19-20)	(2020-21)	•	(2021-22)
1.	Are costs of H&W benefit changes include	d 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	er prior year [l	
Monas	an montify upon in out Confidential		Cuma	ai Vaas	4 of Cubanguant Va		2nd Cubanguant Voor
	gement/Supervisor/Confidential and Column Adjustments			nt Year 19-20)	1st Subsequent Ye (2020-21)	:बा	2nd Subsequent Year (2021-22)
1.	Are step & column adjustments included in	the interim and MVDe2					
2.	Are step & column adjustments included in Cost of step & column adjustments	Title Interim and wires?		•			
3.	Percent change in step and column over p	rior year					
							•
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)			nt Year 19-20)	1st Subsequent Ye (2020-21)	ear	2nd Subsequent Year (2021-22)
	Denotine (minerage, peneses, etc.)	[(20	10 20)	(2020-21)		(6061-66)
1. 2.	Are costs of other benefits included in the i Total cost of other benefits	interim and MYPs?			•		
3.	Percent change in cost of other benefits ov	ver prior year					

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S9. Status of Other Funds

S9A.	dentification of Other Funds with Negative Ending Fund Balances	••	A CONTRACTOR OF THE CONTRACTOR
DATA	ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the	funds other than the general fund projected to have a negative func at the end of the current fiscal year? No Interviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for it.	
1.	Are any funds other than the general fund projected to have a negative func balance at the end of the current fiscal year?	No	
	If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures each fund.	, and changes in fund balance (e.g	p., an interim fund report) and a multiyear projection report for
2.	If Yes, identify each fund, by name and number, that is projected to have a negative er explain the plan for how and when the problem(s) will be corrected.	nding fund balance for the current f	fiscal year. Provide reasons for the negative balance(s) and
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following fiscal indicators are designed to provide additional data for a alert the reviewing agency to the need for additional review.	reviewing agencies. A "Yes" answer	o any single indicator does not necessarily suggest a caus	e for concern, l
A ENTRY: Click the appropriate Yes or No button for items A2 throug	th A9; Item A1 is automatically compl	eted based on data from Criterion 9.	
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 Do cash flow projections show that the district will end the curren negative cash balance in the general fund? (Data from Criterion S are used to determine Yes or No) 		No	
2. Is the system of personnel position control independent from the	payroll system?	No	
s. Is enrollment decreasing in both the prior and current fiscal years	?	No	
6. Are new charter schools operating in district boundaries that imponent of the prior or current fiscal year?	act the district's	No	
 Has the district entered into a bargaining agreement where any o or subsequent fiscal years of the agreement would result in salan are expected to exceed the projected state funded cost-of-living a 	y increases that	No	·
. Does the district provide uncapped (100% employer paid) health retired employees?	benefits for current or	No	
. Is the district's financial system independent of the county office s	system?	No	
. Does the district have any reports that indicate fiscal distress pur Code Section 42127.6(a)? (If Yes, provide copies to the county of		No	
Have there been personnel changes in the superintendent or chic official positions within the last 12 months?	ef business	No	
official positions within the last 12 months? In providing comments for additional fiscal indicators, please include to the comments: (optional)	he item number applicable to each c		

End of School District Second Interim Criteria and Standards Review