

**Meeting Date:** March 7, 2019

**Subject:** Approve 2018-19 Second Interim Financial Report and Final Budget Plan

**Update**

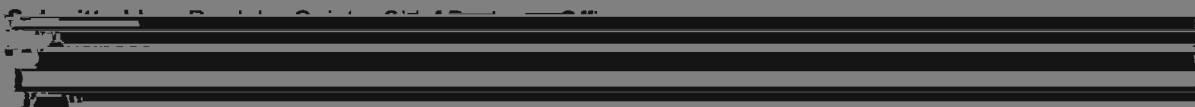
- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)

LCAP Goal(s): Family and Community Empowerment; College, Career and Life Ready Graduates; Operational Excellence

**Documents Attached:**

1. Executive Summary
2. 2018-19 Second Interim Financial Report
3. Budget Revisions and Fiscal Recovery Plan Update

**Estimated Time:** 10 minutes





### I. OVERVIEW/HISTORY:

On December 6, 2018, Staff submitted the 2018 First Interim Report with a negative certification. Staff has been working closely with the District's appointed Fiscal Advisor to identify savings and budget cuts and develop a Fiscal Recovery Plan.

Staff is presenting the 2018 Second Interim Report with a negative certification at the March 7, 2019 Board Meeting. The negative certification indicates that the District will not meet its financial obligations for the current fiscal year or two subsequent years.

### II. DRIVING GOVERNANCE:

- x Education Code section 42130 requires the Superintendent to submit two reports to the Board of Education during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31<sup>st</sup>. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.
- x Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent two fiscal years. Certifications shall be based on the Board's assessment of the district budget. Certifications shall be classified as positive, qualified or negative. This education code section also outlines the role of the County Office of Education.
- x Education Code section 42131(3)(e) directs districts to provide additional reports to the County Office of Education as of June 1<sup>st</sup> if a Qualified or Negative Certification is reported as of the Second Interim Report.

### III. BUDGET:

Layoff notices for FY 2019 were presented at the February 21, 2019 Board Meeting. The District has not settled agreements with SCTA/CSA, SEIU, Teamsters UPE for FY 2019-20.

The Board must take action on all necessary budget adjustments for 2019-20 and 2020-21, and the district must maintain its required 2% reserve for economic uncertainties. The Second Interim Financial Report includes updated assumptions and projections made with the best information available at the time.

### IV. Goals, Objectives and Measures:

Follow the timeline and take action on all necessary budget adjustments. It will be important to reduce the reliance on one-time funds used to balance the budget.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BUDGET REVISIONS  
GENERAL FUND

Period Ending: January 31, 2019	Adopted Budget 10/2018	Proposed Budget Revisions	Revised Budget 01/2019
<b>REVENUES</b>			
LCFF SOURCES	399,087,209	-12,821	399,074,388
FEDERAL REVENUE	55,799,950	2,707,420	58,507,370
OTHER STATE REVENUES	66,772,079	1,792,254	68,564,333
OTHER LOCAL REVENUES	6,995,107	378,528	7,373,635
<b>TOTAL REVENUES</b>	<b>528,654,345</b>	<b>4,865,381</b>	<b>533,519,726</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIE S	213,693,215	214,720	213,907,935
CLASSIFIED SALARIE S	64,626,004	215,450	64,841,455
EMPLOYEE BENEFITS	166,947,810	5,271	166,953,082
BOOKS AND SUPPLIES	26,574,152	2,086,659	28,660,811
SERVICES/OTHER OPERATING EXP	75,122,958	1,769,910	76,892,868
CAPITAL OUTLA Y	13,579,317	-704,758	12,874,559
INDIRECT SUPPORT	-2,301,068	-15,747	-2,316,815
OTHER OUTGO	0	10,300	10,300
<b>TOTAL EXPENDITURES</b>	<b>558,242,388</b>	<b>3,581,806</b>	<b>561,824,195</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	1,866,800	0	1,866,800
INTERFUND TRANSFERS OUT	-2,875,207	0	-2,875,207
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USE S</b>	<b>-1,008,407</b>	<b>0</b>	<b>-1,008,407</b>
<b>NET INCREASE (DECREASE) IN FUND BALANC E</b>	<b>-30,596,450</b>	<b>1,283,574</b>	<b>-29,312,876</b>
Beginning Fund Balance, July 1	70,500,751	0	70,500,751
Audit Adjustment s	0	0	0
Ending Fund Balance, June 30	39,904,301	1,283,574	41,187,875
Reserved Fund Balance	545,000	0	545,000
Designated Fund Balance	0	0	0
Economic Uncertainties	11,281,539	0	11,281,539
Reserves for 2018-19 Budget	28,077,762	1,283,574	29,361,336
Unappropriated Fund Balance	0	0	0

Period Ending: January 31, 2019	Adopted Budget 10/2018	Proposed Budget Revisions	Revised Budget 01/2019
<b>REVENUES</b>			
LCFF SOURCES	17,699,062	0	17,699,062
FEDERAL REVENUE	280,671	77,713	358,384
OTHER STATE REVENUES	2,012,396	13,925	2,026,320
OTHER LOCAL REVENUES	76,970	0	76,970
<b>TOTAL REVENUES</b>	<b>20,069,099</b>	<b>91,638</b>	<b>20,160,737</b>

<b>EXPENDITURES</b>			
CERTIFICATED SALARIE S	7,461,117	50,476	7,511,593
CLASSIFIED SALARIE S	1,115,320	0	1,115,320
EMPLOYEE BENEFITS	6,048,254	8,796	6,057,050
BOOKS AND SUPPLIES	2,712,845	-63,745	2,649,100
SERVICES/OTHER OPERATING EXP	1,904,079	101,712	2,005,791
CAPITAL OUTLA Y	1,211,767	-5,601	1,206,166
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>20,453,382</b>	<b>91,638</b>	<b>20,545,020</b>

**OTHER FINANCING SOURCES/USES**

INTERFUND TRANSB0 Td ( 84DE8767 0 Td 3020,070)Tj 179836 0 Td (0)Tj 118767 0 Td 3020,070-60.762 -1.2 Td ( INTERFUND TRANSB0 TOUA)Tj ET q3566..8 145.68 8.161084.6 re W n BT 0 7.2

Period Ending: January 31, 2019	Adopted Budget 10/2018	Proposed Budget Revisions	Revised Budget 01/2019
<b>REVENUES</b>			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	667,168	0	667,168
OTHER STATE REVENUES	1,819,953	0	1,819,953
OTHER LOCAL REVENUES	4,354,279	0	4,354,279

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BUDGET REVISIONS  
CHILD DEVELOPMENT FUND

Period Ending: January 31, 2019	Adopted Budget 10/2018	Proposed Budget Revisions	Revised Budget 01/2019
<b>REVENUES</b>			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	11,783,641	301,326	12,084,967
OTHER STATE REVENUES	9,206,487	5,338	9,211,825
OTHER LOCAL REVENUES	1,887,092	0	1,887,092
<b>TOTAL REVENUES</b>	<b>22,877,220</b>	<b>306,664</b>	<b>23,183,884</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIE S	7,328,619	8,944	7,337,563
CLASSIFIED SALARIE S	5,110,080	0	5,110,080
EMPLOYEE BENEFITS	9,579,272	278,499	9,857,771
BOOKS AND SUPPLIES	1,446,688	-3,282	1,443,406
SERVICES/OTHER OPERATING EXP	782,014	8,620	790,634
CAPITAL OUTLA Y	0	0	0
INDIRECT SUPPORT	992,050	13,883	1,005,933
OTHER OUTGO	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>25,238,723</b>	<b>306,664</b>	<b>25,545,387</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	2,345,207	0	2,345,207
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USE S</b>	<b>2,345,207</b>	<b>0</b>	<b>2,345,207</b>
<b>NET INCREASE (DECREASE) IN FUND BALANC E</b>	<b>-16,296</b>	<b>0</b>	<b>-16,296</b>
Beginning Fund Balance, July 1	16,296	0	16,296
Audit Adjustment s	0	0	0
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	0	0	0
Unappropriated Fund Balance	0	0	0



Period Ending: January 31, 2019	Adopted Budget 10/2018	Proposed Budget Revisions	Revised Budget 01/2019
<b>REVENUES</b>			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	23,632,900	-12,356	23,620,544
OTHER STATE REVENUES	1,457,636	0	1,457,636
OTHER LOCAL REVENUES	2,016,712	0	2,016,712
<b>TOTAL REVENUES</b>	<b>27,107,248</b>	<b>-12,356</b>	<b>27,094,892</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIE S	0	0	0
CLASSIFIED SALARIE S	7,343,578	4,552	7,348,130
EMPLOYEE BENEFITS	4,870,415	1,248	4,871,663
BOOKS AND SUPPLIES	13,271,633	-25,237	13,246,397
SERVICES/OTHER OPERATING EXP	218,581	-4,100	214,481
CAPITAL OUTLA Y	155,265	141,750	297,015
INDIRECT SUPPORT	1,248,696	-569	1,248,127
OTHER OUTGO	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>27,108,169</b>	<b>117,644</b>	<b>27,225,813</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USE S</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN FUND BALANC E</b>	<b>-921</b>	<b>-130,000</b>	<b>-130,921</b>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
 BUDGET REVISIONS  
 DEFERRED MAINTENANCE FUND

Period Ending: January 31, 2019	Adopted Budget 10/2018	Proposed Budget Revisions	Revised Budget 01/2019
<b>REVENUES</b>			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIE S	0	0	0
CLASSIFIED SALARIE S	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	0	0	0
CAPITAL OUTLA Y	0	0	0
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USE S</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN FUND BALANC E</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance, July 1	0	0	0
Audit Adjustment s	0	0	0
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BUDGET REVISIONS  
BURSVDT/D ( )Tj000

Period Ending: January 31, 2019	Adopted Budget 10/2018	Proposed Budget Revisions	Revised Budget 01/2019
<b>REVENUES</b>			
LCFF SOURCES	0	0	0.00
FEDERAL REVENUE	0	0	0.00
OTHER STATE REVENUES	0	0	0.00
OTHER LOCAL REVENUES	4,106,688	0	4,106,688
<b>TOTAL REVENUES</b>	<b>4,106,688</b>	<b>0</b>	<b>4,106,688</b>
<hr/>			
<b>EXPENDITURES</b>			
CERTIFICATED SALARIE S	0	0	0
CLASSIFIED SALARIE S	697,455	109,617	807,072
EMPLOYEE BENEFITS	301,024	31,973	332,997
BOOKS AND SUPPLIES	8,254	6,247	14,501
SERVICES/OTHER OPERATING EXP	331,789	44,945	376,734
CAPITAL OUTLA Y	159,951,363	-192,782	159,758,581
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>161,289,885</b>	<b>0</b>	<b>161,289,885</b>
<hr/>			
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	10,000,000	0	10,000,000
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USE S</b>	<b>10,000,000</b>	<b>0</b>	<b>10,000,000</b>
<hr/>			
<b>NET INCREASE (DECREASE) IN FUND BALANC E</b>	<b>-147,183,197</b>	<b>0</b>	<b>-147,183,196</b>
<hr/>			
Beginning Fund Balance, July 1	147,183,197	0	147,183,197
Audit Adjustment s	0	0	0
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BUDGET REVISIONS  
CAPITAL FACILITIES FUND

Period Ending: January 31, 2019	Adopted Budget 10/2018	Proposed Budget Revisions	Revised Budget 01/2019
<b>REVENUES</b>			
LCFF SOURCES	0.00	0	0.00
FEDERAL REVENUE	0.00	0	0.00
OTHER STATE REVENUES	0.00	0	0.00
OTHER LOCAL REVENUES	3,742,410	0	3,742,410
<b>TOTAL REVENUES</b>	<b>3,742,410</b>	<b>0</b>	<b>3,742,410</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIE S	0	0	0
CLASSIFIED SALARIE S	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	37,035	0	37,035
CAPITAL OUTLA Y	8,763,834	2,284,012	11,047,846
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	5,462,444	0	5,462,444
<b>TOTAL EXPENDITURES</b>	<b>14,263,313</b>	<b>2,284,012</b>	<b>16,547,325</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USE S</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN FUND BALANC E</b>	<b>-10,520,903</b>	<b>-2,284,012</b>	<b>-12,804,915</b>
<b>Beginning Fund Balance, July 1</b>	<b>18,168,857</b>	<b>0</b>	<b>18,168,857</b>
<b>Audit Adjustment s</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance, June 30</b>	<b>7,647,953</b>	<b>-2,284,012</b>	<b>5,363,941</b>
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	7,647,953	-2,284,012	5,363,941
Unappropriated Fund Balance	0	0	0

Period Ending: January 31, 2019	Adopted Budget 10/2018	Proposed Budget Revisions	Revised Budget 01/2019
<b>REVENUES</b>			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIE S	0	0	0
CLASSIFIED SALARIE S	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	0	0	0
CAPITAL OUTLA Y	0	0	0
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING</b>			

Period Ending: January 31, 2019	Adopted Budget 10/2018	Proposed Budget Revisions	Revised Budget 01/2019
<b>REVENUES</b>			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	2,415,601	0	2,415,601
OTHER LOCAL REVENUES	45,681,140	0	45,681,140
<b>TOTAL REVENUES</b>	<b>48,096,741</b>	<b>0</b>	<b>48,096,741</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIE S	0	0	0
CLASSIFIED SALARIE S	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	0	0	0
CAPITAL OUTLA Y	0	0	0
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	49,281,755	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BUDGET REVISIONS  
SELF INSURANCE FUND

Period Ending: January 31, 2019	Adopted Budget 10/2018	Proposed Budget Revisions	Revised Budget 01/2019
<b>REVENUES</b>			
LCFF SOURCES	0	0	0.00
FEDERAL REVENUE	0	0	0.00
OTHER STATE REVENUES	0	0	0.00
OTHER LOCAL REVENUES	15,305,317	0	15,305,317
<b>TOTAL REVENUES</b>	<b>15,305,317</b>	<b>0</b>	<b>15,305,317</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIE S	0	0	0
CLASSIFIED SALARIE S	345,399	0	345,399
EMPLOYEE BENEFITS	223,055	0	223,055
BOOKS AND SUPPLIES	71,500	0	71,500
SERVICES/OTHER OPERATING EXP	14,665,363	0	14,665,363
CAPITAL OUTLA Y	0	0	0
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>15,305,317</b>	<b>0</b>	<b>15,305,317</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USE S</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN FUND BALANC E</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance, July 1	11,630,221	0	11,630,221
Audit Adjustment s	0	0	0
Ending Fund Balance, June 30	11,630,221	0	11,630,221
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	11,630,221	0	11,630,221
Unappropriated Fund Balance	0	0	0.00

# 2018-2019 Second Interim Financial Report

## Guiding Principle

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education  
March 7, 2019



# Sacramento City Unified School District

## Board of Education

Jessie Ryan, President, Area 7  
Darrel Woo, Vice President, Area 6  
Michael Minnick, 2<sup>nd</sup> Vice President, Area 4  
Lisa Murawski, Area 1  
Leticia Garcia, Area 2  
Christina Pritchett, Area 3  
Mai Vang, Area 5  
Rachel Halbo, Student Board Member

## Cabinet

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

ESTIMATED FINANCIAL PROJECTION FACTORS

	2018-19	2019-20	2020-21
State Statutory COLA	3.70%	3.46%	2.86%
GAP Funding Rate for Local Control Funding Formula (LCFF)	100%	100%	100%
California Consumer Price Index (CPI)	3.58%	3.18%	3.05%

**LCFF ENTITLEMENT FACTORS**

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
COLA at 3.7%	\$266	\$270	\$278	\$322
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$776	-	-	\$235
2018-19 Adjusted Base Grants	\$8,235	\$7,571	\$7,796	\$9,269
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants (Above 55% Threshold)	50%	50%	50%	50%

MULTI-YEAR BUDGET ASSUMPTION S: 2018-19 THROUGH 2020-21

REVENUES:

Local Control Funding Formula (LCFF)

- x Fiscal Year 2018-19 is funded on 38,649.53 Average Daily Attendance (ADA).
- x 2018-19 Local Control Funding Formula (LCFF) ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2017-18 (prior year) ADA is used for 2018-19
- x Local Control Funding Formula (LCFF) includes, formally Tier III programs, Transportation and TIIG.
- x 2019-20 assumes funded on 38,429.89 ADA (prior year ADA).
- x 2020-21 assumes funded on 37,398.59 ADA (prior year ADA).

MULTI-YEAR BUDGET ASSUMPTIONS: 2018-19 THROUGH 2020-21 (Continued)



MULTI-YEAR BUDGET ASSUMPTIONS: 2018-19 THROUGH 2020-21 (Continued)

- One-Time Revenues/Expenditures
- x 2018-19 includes \$7.1 Million one-time discretionary revenue.
  - x 2018-19 includes \$1.7 Million Low Performing Student Block Grant.

BEGINNING BALANCE/RESERVES:

- Beginning Balance
- x Based on 2017-18 actual ending fund balance.

- Reserves
- x The 2019-20 and 2020-21 projects fund the 2% General Fund Reserve for economic uncertainty, as our Board and Superintendent are working with the Sacramento County Office of Education, Fiscal Advisor, stakeholders (Labor Partners, Community and staff) on identifying and quantifying savings/reduction plan. We have also identified from staff analysis that our unduplicated count is low as compared to sister districts with similar demographics. Staff is working to address this deficiency.
  - x Starting in 2017-18, expenses are greater than costs and reserves are used to cover the overage.

# 2018-19 BUDGET OVERVIEW

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

Signed: \_\_\_\_\_



CRITERIA AND STANDARDS (continued )

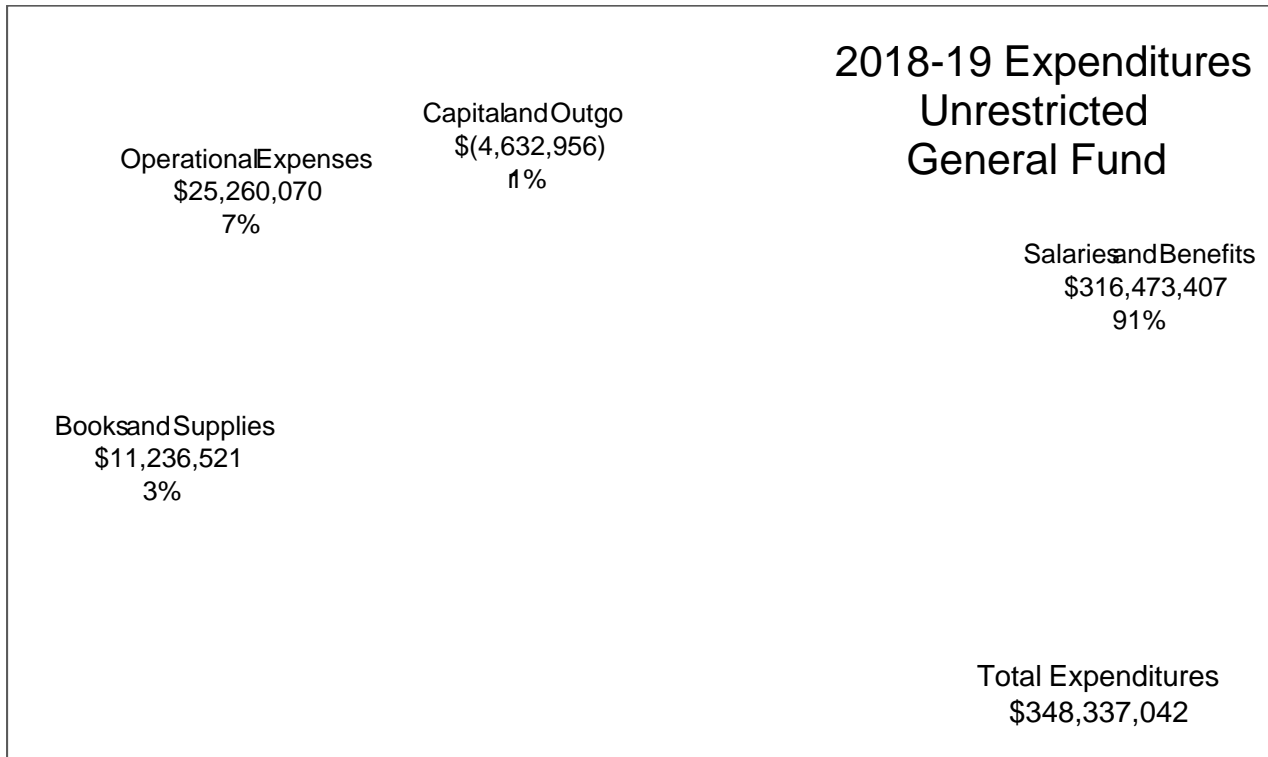
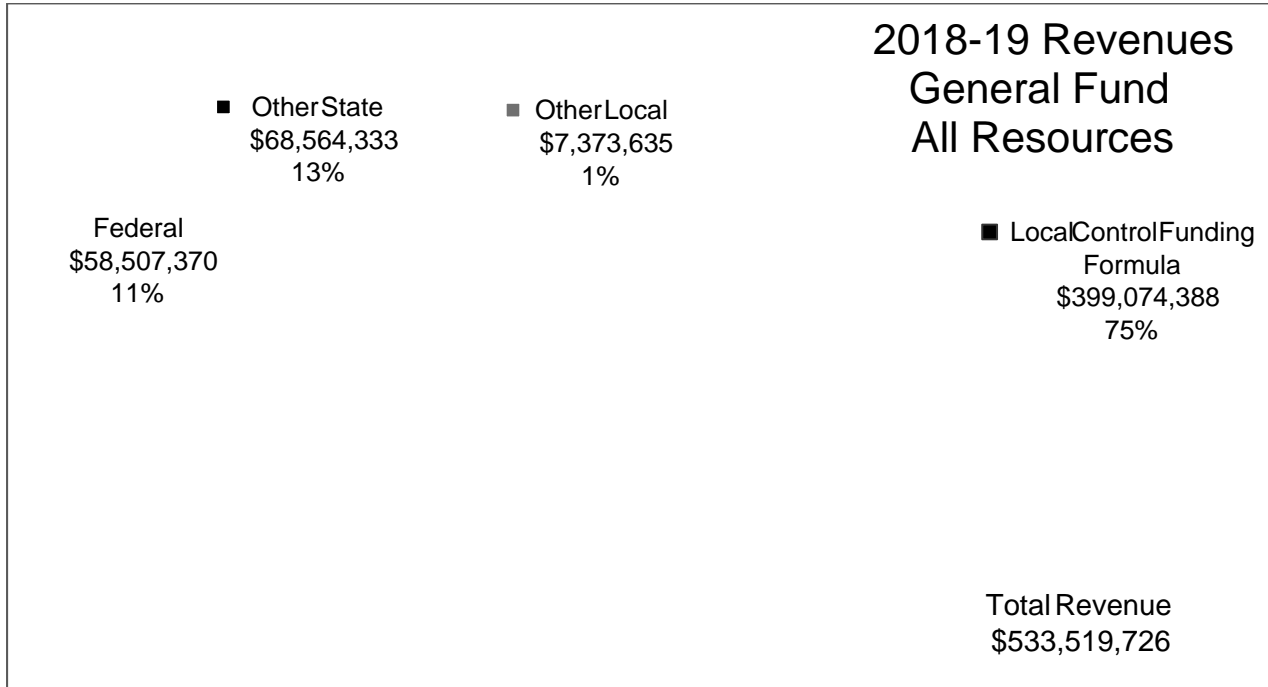
SUPPLEMENTAL INFORMATION (continued )			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>		X

## GENERAL FUND

### General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by a contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the Educator Effectiveness, Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

## Revenues and Expenditures – Summary



## Revenues and Expenditures – Summary (cont.)

		<b>2018-19 Expenditures Restricted Funds</b>	
	Operational Expenses \$51,632,798		
Books and Supplies \$17,424,289 8%	24%	Capital and Outgo \$15,201,001 7%	
			Salaries and Benefits \$129,229,065 61%
			<b>Total Expenditures \$213,487,153</b>

				<b>2018-19 Expenditures General Fund By Function</b>	
	General Administration \$23,457,697	Plant Services \$58,521,533 10%			
Ancillary Services \$3,527,485 1%	4%	Other Outgo \$10,300 0%		Instruction \$355,564,272 63%	
Enterprise \$24,435 0%					
Community Services \$83,953 >1%					
Pupil Services \$47,840,491 9%					
	Instruction Related \$72,794,029 13%				
				<b>Total Instructional Support \$428,358,300 76%</b>	





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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	259,531,043.00	258,478,415.00	143,324,262.00	258,478,415.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	53,190,208.00					



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Description	Resource Codes	Object Codes
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2018-19 Second Interim  
 General Fund  
 Unrestricted (Resources 0000-1999)  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	133,440,339.00	136,177,123.58	65,278,957.08	136,177,123.58	0.00	0.0%
Certificated Pupil Support Salaries		1200	6,758,735.57	6,638,742.94	3,331,390.10	6,638,742.94	0.00	0.0%





2018-19 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,970,361.00	58,507,369.79	18,925,739.89	58,507,369.79	0.00	0.0%
3) Other State Revenue		8300-8599	52,537,248.00	53,885,788.92	26,604,111.12	53,885,788.92	0.00	0.0%
4) Other Local Revenue		8600-8799	2,924,500.00	3,073,906.14	1,777,829.20	3,073,906.14	0.00	0.0%
5) TOTAL, REVENUES			109,432,109.00	115,467,064.85	47,307,680.21	115,467,064.85		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	48,884,140.00	50,929,559.02	25,222,737.27	50,929,559.02	0.00	0.0%
2) Classified Salaries		2000-2999	22,373,738.46					

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)			(1,600,000.00)	(8,545,160.85)	(37,840,966.70)	(8,545,160.85)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	10,224,116.74				

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								

2018-19 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)
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Function	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)
FUND TRANSFERS								
FUND TRANSFERS IN								
		8912	0.00	0.00	0.00	0.00	0.00	0.0%
		8914	0.00	0.00	0.00	0.00	0.00	0.0%
		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)
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2018-19 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

2018-19 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	259,531,043.00	258,478,415.00	143,324,262.00	258,478,415.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	53,190,208.00	53,190,125.00	28,980,634.00	53,190,125.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	725,933.00	700,635.00	355,269.23	700,635.00	0.00	0.0%
Timber Yield Tax		8022	16.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00					







2018-19 Second Interim  
 General Fund  
 Summary - Unrestricted/Restricted  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)
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Projected Year  
 2018  
 7 0 2 0 1 f Q q /CS0 200 0 0 scn 6.6 0 68.4 0.12 379.  
 (D)

2018-19 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLA Y								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	117,231.03	914,640.14	166,651.21	914,640.14	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,022,060.00	10,846,710.80	1,958,314.67	10,846,710.80	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	132,581.14	1,081,017.52	869,101.27	1,081,017.52	0.00	0.0%
Equipment Replacement		6500	56,581.00	32,191.00	13,007.32	32,191.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,328,453.17	12,874,559.46	3,007,074.47	12,874,559.46	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	21.00	0.00	0.00	

2018-19 Second Interim  
 General Fund  
 Summary - Unrestricted/Restricted  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Resource	Description	2018-19 Project Year Totals
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCE</b>						
1. LCFF/Revenue Limit Source	8010-8099	399,074,388.00	3.23%	411,975,766.00	0.13%	412,519,568.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	14,678,544.00	-48.36%	7,580,231.00	0.00%	7,580,231.00
4. Other Local Revenues	8600-8799					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,281,539.00		11,455,291.00		11,794,011.00
c. Unassigned/Unappropriated	9790	21,682,380.52		(2,234,937.62)		(50,145,998.37)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements						

Description



## SPECIAL REVENUE FUNDS

### Special Revenue Funds Definition

The Special Revenue Funds are used to account for th

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Description Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	837,447.00	(				

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Description Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)
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<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
6300	Lottery: Instructional Materials	143.07
9010	Other Restricted Local	130,083.66
Total, Restricted Balance		<u>130,226.73</u>

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%







Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIE S</b>								
Certificated Teachers' Salaries		1100	1,815,619.00	1,781,220.57	1,005,419.17	1,781,220.57	0.00	0.0%
Certificated Pupil Support Salaries		1200	115,886.00	32,976.00	62,697.86	32,976.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	269,767.00	269,767.00	157,288.95	269,767.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	533.92	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,201,272.00</b>	<b>2,083,963.57</b>	<b>1,225,939.90</b>	<b>2,083,963.57</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIE S</b>								
Classified Instructional Salaries		2100	177,708.00	194,348.00	96,250.06	194,348.00	0.00	0.0%
Classified Support Salari 0 .54 32.16 0.24 re f q /CS0 cs2 65.2 5.52 65.8 scn 0.36 0 0 12.6 5.12.S 22f q /C0 0095.12.S 586,003 f q /CS0 cs 0 0 0 scn 0.36 0 0 0.36 23.64 559.68 cm /lm28 Do Q BT 0 g 5.5092 0 0 5.52 24.48 5 q /CS0Tm (								

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	269,647.00	380,440.00	121,852.00	380,440.00	0.00	0.0%
Travel and Conferences		5200	0.00	7,974.67	3,454.77	7,974.67	0.00	0.0%
Dues and Memberships		5300	0.00	5,830.00				

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	230,000.00					



Description Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff Column B & D
E. NET INCREASE (DECREASE) IN FUND						

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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget	Board Approved
			(A)	Operating Budget (B)



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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	2,345,207.00	2,345,207.00	0.00	2,345,207.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,345,207.00	2,345,207.00				

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)	% Diff Column B & D
A. REVENUES						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIE S								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)
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Description Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)
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<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,569,873.59
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	8,261,722.02
5330	Child Nutrition: Summer Food Service Program Operations	26,354.87
Total, Restricted Balance		<u>10,857,950.48</u>



## CAPITAL PROJECTS FUNDS

### Capital Projects Funds Definition

The Capital Projects Funds are used to account sources used for the acquisition or construction of capital facilities by the District. This classification includes the Bonding, Capital Facilities Funds and Capital Project for Blended Components Units.

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	0.0%
2) Federal Revenue		8100-8299	0.00			0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00			0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00					

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals
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2018-19 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Revenues, Expenditures, and Changes in Fund Balance

34 67439 0000000  
Form 211



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)
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Description	Resource Codes	Object Codes	Original Budget (A)
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,000.00	2,000,000.00	3,385,734.68	2,000,000.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>								









Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)
<b>CAPITAL OUTLAY</b>						
Land		6100	0.00	0.00	0.00	0.00

Description Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a)								

## DEBT SERVICE FUNDS

### Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

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						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)
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## PROPRIETARY FUNDS

### Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

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						

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)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	37,947.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
In-District Premiums/Contributions		8674	15,305,317.00	15,305,317.00	8,321,471.63	15,305,317.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,305,317.00	15,305,317.00	8,359,418.63	15,305,317.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			15,305,317.00	15,305,317.00	8,359,418.63	15,305,317.00		

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)
CERTIFICATED SALARIE S								
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Description
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Description



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

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

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## CRITERIA AND STANDARDS

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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:

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5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	265,639,953.31	292,595,339.11	90.8%
Second Prior Year (2016-17)	285,047,901.25	314,545,462.26	90.6%
First Prior Year (2017-18)	294,168,749.06	331,295,974.24	88.8%
	Historical Average Ratio:		90.1%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.1% to 93.1%	87.1% to 93.1%	87.1% to 93.1%

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

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	55,799,950.20	58,507,369.79	4.9%	No
1st Subsequent Year (2019-20)	54,842,793.20	57,041,725.79	4.0%	No
2nd Subsequent Year (2020-21)	54,842,793.20	57,041,725.79	4.0%	No

Explanation:  
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	66,772,078.92	68,564,332.92	2.7%	No
1st Subsequent Year (2019-20)	56,231,845.18	55,801,927.18	-0.8%	No
2nd Subsequent Year (2020-21)	59,163,810.18	58,733,892.18	-0.7%	No

Explanation:  
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	6,995,107.09	7,373,635.01	5.4%	Yes
1st Subsequent Year (2019-20)	6,314,995.09	6,266,316.01	-0.8%	No







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).

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

8. CRITERION: Deficit Spending

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

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

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

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

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DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.8%	1.6%	-6.6%

District's Deficit Spending Standard Percentage Levels

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance  
General Fund







## 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.





S6. Long-term Commitments

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

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

<sup>1</sup> Include multiyear commitments, Include multi

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

S7. Unfunded Liabilities

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

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

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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.

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

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Negotiations Not Settled

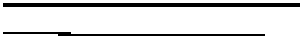
6. Cost of a one percent increase in salary and statutory benefits

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

7. Amount included for an





Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			

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