

Salinas Union High School District

First Interim 2018-2019



NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim state-adopted Criteria and Standards. (Pursuant to Education Con Signed: NOTICE OF INTERIM REVIEW. All action shall be taken on this meeting of the governing board. To the County Superintendent of Schools: This interim report and certification of financial condition are least of the school district. (Pursuant to EC Section 42131) Meeting Date: December 11, 2018 CERTIFICATION OF FINANCIAL CONDITION X POSITIVE CERTIFICATION As President of the Governing Board of this school district, district will meet its financial obligations for the current fiscal QUALIFIED CERTIFICATION	Date: 12 13 18 President of the Governing Board I certify that based upon current projections this all year and subsequent two fiscal years.
As President of the Governing Board of this school district, district may not meet its financial obligations for the current NEGATIVE CERTIFICATION As President of the Governing Board of this school district, district will be unable to meet its financial obligations for the subsequent fiscal year.	riscal year or two subsequent fiscal years.
Contact person for additional information on the interim report:	
Name: <u>Graciela Hidalgo</u> Title: <u>Manager of Fiscal Services</u>	Telephone: (831) 796-7016 E-mail: graciela.hidalgo@salinasuhsd.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.

Υ	CRITERIA AND STANDARDS			Not
	1 Average Daily Attendance	Funded ADA for any of the current as two	Met	Met
- 1		Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	х	

CRITE	RIA 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 budget adoption.	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 budget adoption.	х	
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	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	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 budget adoption.	x	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	x	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	х	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	x	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	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	

	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 budget adoption that may impact the budget?		х
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption 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)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		x

	EMENTAL INFORMATION (co		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) 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 budget adoption in OPEB liabilities? 	х	0000
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 budget adoption in self- insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)		X
- 1		Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	1-1	management adpervision confidential (dection doc, Line 15)		Х
20	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, 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	4 70.00

	IONAL FISCAL INDICATORS		<u>No</u>	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	x	LOAD!
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
А3	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?	х	
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?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	777
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	

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 current year - Column A - is extracted)	d E,			-		
A. REVENUES AND OTHER FINANCING SOURCES			0		1	
1. LCFF/Revenue Limit Sources	8010-8099	161,964,796.00	5.51%	170,896,494.00	5.59%	180,446,280.0
2. Federal Revenues	8100-8299	235,111.00	-80,06%	46,892.00	0.00%	46,892.0
3. Other State Revenues	8300-8599	5,754,654.00	-46.78%	3,062,506.00	0.00%	3,062,506.0
4. Other Local Revenues	8600-8799	932,748.00	0.00%	932,748.00	0.00%	932,748.0
5. Other Financing Sources		100	133			
a. Transfers In	8900-8929	4,325,199.00	-100 00%	0.00	0.00%	0,0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions 6. Total (Sum lines A1 thru A5c)	8980-8999	(20,407,332.00)	0.00%	(20,407,332.00)	0.00%	(20,407,332.00
		152,805,176.00	1,13%	154,531,308.00	6.18%	164,081,094.00
B. EXPENDITURES AND OTHER FINANCING USES						
I. Certificated Salaries						
a. Base Salaries				73,630,623.00		75,785,420.00
b. Step & Column Adjustment				1,030,829.00		1,060,996.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,123,968.00		1,183,825.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	73,630,623.00	2.93%	75,785,420.00	2.96%	78,030,241.00
2. Classified Salaries						
a. Base Salaries				18,881,174.00		19,022,783.00
b. Step & Column Adjustment				141,609.00		142,671.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,881,174.00	0.75%	19,022,783.00	0.75%	19,165,454.00
3. Employee Benefits	3000-3999	36,349,970.00	7.43%	39,049,466.00	5.39%	41,154,876.00
4. Books and Supplies	4000-4999	4,890,687.00	-2.89%	4,749,233.00	0,00%	4,749,233,00
5. Services and Other Operating Expenditures	5000-5999	11,714,510.00	-13 46%	10,137,722.00	9 04%	11,054,421.00
6. Capital Outlay	6000-6999	8,343,417.00	-57.58%	3,539,378.00	0.00%	3,539,378.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,870,852.00	0.00%	1,870,852.00	0,00%	1,870,852,00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,989,872.00)	-2.07%	(1,948,695.00)	0.00%	(1,948,695.00
9. Other Financing Uses	1		72.0	(1,510,055.00)	0.0076	(1,540,055.00
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0,00
0. Other Adjustments (Explain in Section F below)	Ī	*Allexanderson	A DESCRIPTION OF THE RESERVE	0.00	\$455 C255 C25	239,662,00
1. Total (Sum lines B1 thru B10)		153,691,361.00	-0.97%	152,206,159.00	3.71%	157,855,422.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	0'0					
(Line A6 minus line B11)		(886,185.00)	20022200	2,325,149.00		6,225,672.00
D. FUND BALANCE					大百万十四三万万 百	
1. Net Beginning Fund Balance (Form 011, line F1e)		21,214,887.00	ALL FREE CONTRACTOR	20,328,702.00		22,653,851.00
2. Ending Fund Balance (Sum lines C and D1)	1	20,328,702,00		22,653,851.00	· 2000 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	28,879,523.00
7. Components of Fig. line Fig. 4 D-lane (Fig. 011)	ľ			22,033,031.00		20,077,723.00
Components of Ending Fund Balance (Form 011) Nonspendable	0710 0710					
b. Restricted	9710-9719	21,600.00		21,600.00		21,600.00
	9740			Control of the second		CHEE PRINT
c. Committed			SASSESSE			
I. Stabilization Arrangements	9750	0.00	经被销售调整机	0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,229,981.00	1. 10 制度和原	2,074,096.00		2,120,505.00
e. Unassigned/Unappropriated			100000000000000000000000000000000000000			20.1
1. Reserve for Economic Uncertainties	9789	6,295,720.00		6,222,288.00		6,361,514.00
2. Unassigned/Unappropriated	9790	11,781,401.00		14,335,867.00		20,375,904.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)	- 1	20,328,702,00		22,653,851.00	ASSESSED FOR	28,879,523.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES			of Self-mis-vising		THE STREET, SHIPS OF	
I. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00	all the disease	0.00
b. Reserve for Economic Uncertainties	9789	6,295,720.00		6,222,288.00		6,361,514.00
c. Unassigned/Unappropriated	9790	11,781,401.00		14,335,867,00	SALES SALES	20,375,904,00
(Enter other reserve projections in Columns C and E for subsequent years I and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					NEW CHARLES	
a. Stabilization Arrangements	9750	0.00		1		
b. Reserve for Economic Uncertainties	9789	0,00	V			
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		18,077,121.00		20,558,155.00		26,737,418.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Budget reflects step and column salary projection for all years.
-Employer benefits reflect projected increase in STRS and PERS employer rates.
-Amount in B10-Other Adjustments reflect amount not budgeted in Supplemental and Concentration funds for 2020-21.
-Revenue was budgeted based on the most current LCFF calculator available. Budget increase for 2019-20 is 2.33%; net change per ADA is 255.27. Budget for 2020-21 is 2.33%; net change per ADA is 261.19.

-B1d-Other Adjustments reflect estimated increase in teacher FTE due to projected enrollment growth for 2019-20 16.9 FTE and 17.8 for 2020-21.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;	1100000	E IDANGERICON				
current year - Column A - is extracted)	1					
A. REVENUES AND OTHER FINANCING SOURCES 1. LCFF/Revenue Limit Sources	0010 0000					
2. Federal Revenues	8010-8099 8100-8299	0.00	0.00%	0.00	0.00%	0.0
3. Other State Revenues	8300-8599	11,008,724.00	0.00%	11,008,724.00 14,426,757.00	0.00%	11,008,724.0
4. Other Local Revenues	8600-8799	8,352,245.00	0.00%	8,352,245.00	0.00%	14,426,757,0 8,352,245,0
5. Other Financing Sources	1		0.0070	0,232,243.00	0.0076	0,332,243,0
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	20,407,332.00	0.00%	20,407,332.00	0.00%	20,407,332.0
6. Total (Sum lines A1 thru ASc)		54,195,058,00	0,00%	54,195,058.00	0.00%	54,195,058,0
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	- 1			- 1		
a. Base Salaries	1			13,840,180,00		14,007,143.0
b. Step & Column Adjustment	1			193,763.00		196,100.0
c. Cost-of-Living Adjustment						
d. Other Adjustments		THE STATE OF THE S		(26,800.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,840,180.00	1.21%	14,007,143.00	1.40%	14,203,243.0
2. Classified Salaries	1		55 TEXAS (1995)		743 E. S. C.	1 1/200/2 10:00
a. Base Salaries				6,674,179.00		6,724,235.0
b. Step & Column Adjustment				50,056.00		50,432.0
c. Cost-of-Living Adjustment						50,452.01
d. Other Adjustments		THE RELEASE			TO THE REAL PROPERTY.	
c. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6.674.179.00	0.75%	6,724,235.00	0.75%	6,774,667.00
3. Employee Benefits	3000-3999	14,741,112.00	3.29%	15,226,490.00	2.47%	15,602,145.00
4. Books and Supplies	4000-4999	5,256,388.00	24.81%	6,560,443.00	-12,43%	5,745,160.00
5. Services and Other Operating Expenditures	5000-5999	7,425,525.00	5.90%	7,863,594.00	-10.37%	7,048,310.00
6. Capital Outlay	6000-6999	4,386,905,00	-76.73%	1,021,016,00	0,00%	1,021,016.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,237,415.00	0.00%	2,237,415.00	0.00%	2,237,415.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,604,279,00	-2.57%	1,563,102.00	0.00%	1,563,102.00
9. Other Financing Uses		1,004,277,00	-2.3 7 78	1,303,102.00	0,0078	1,363,102.00
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
0. Other Adjustments (Explain in Section F below)	1	SEPTEMBER STREET	CHANGE BUTTON	0.00	this consumetour	0.00
1. Total (Sum lines B1 thru B10)		56,165,983.00	-1.71%	55,203,438.00	-1.83%	54,195,058.00
. NET INCREASE (DECREASE) IN FUND BALANCE			77-376 STEELS	77,207,170,00	200200000000000000000000000000000000000	34,173,038,00
Line A6 minus line B11)		(1,970,925.00)		(1,008,380.00)		0.00
), FUND BALANCE			美国公司			
1. Net Beginning Fund Balance (Form 011, line F1e)	1	2,979,305,00		1 000 100 00	THE RESERVE	
2. Ending Fund Balance (Sum lines C and D1)	- t	1,008,380,00		1,008,380.00		0.00
3. Components of Ending Fund Balance (Form 011)	- 1	1,008,400,00		0.00		0,00
a. Nonspendable	9710-9719	0.00		0.00	25.5	
b. Restricted	9740	1,008,380.00		0.00		0.00
c. Committed	2140	1,000,000,000		0.00		CONTRACTOR CO. P. C.
1. Stabilization Arrangements	9750	300000000000000000000000000000000000000				100
2. Other Commitments	9760			257357		7 K. A.S.
d. Assigned	9780					
e. Unassigned/Unappropriated	7700					
I. Reserve for Economic Uncertainties	9789	The second second		A 15-7-15-1	CARE WASPE	
2. Unassigned/Unappropriated	9790	0.00	-	ACCOUNT OF THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED ADDRESS OF THE PERSON NAMED AND AD		
f. Total Components of Ending Fund Balance	7/70	0.00		0.00		0.00
(Line D3f must agree with line D2)		1,008,380.00	(A) (A) (A) (A) (A) (A)	0.00		

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES		THE STATE OF THE STATE OF	(forest protection)	Escats with the	ENGINEER STATE	4 6 9 E 2 C
I. General Fund		SALES PLANE			Bridge Ser	
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	2014 2014	Carrie and Carrie	and the second		
c. Unassigned/Unappropriated Amount	9790					
Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			位。1820年2月2		Section 1	THE THE PARTY
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790				200	
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines Bld, B2d, and BlO. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

-Budget reflects step and column salary projection for all years. -Employee benefits reflect projected increase in STRS and PERS employer rate. -B1d-Other Adjustments reflect reduction of salaries for the College Readiness Block Grant as funding will end in 2018-19 fiscal year.

Description	Object Codes	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
(Enter projections for subsequent years I and 2 in Columns C and E;	Codes	(A)	(B)	(C)	(D)	(E)
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	161,964,796.00	5.51%	170,896,494.00	5.59%	180,446,280.00
2. Federal Revenues	8100-8299	11,243,835.00	-1.67%	11,055,616,00	0.00%	11,055,616.00
Other State Revenues Other Local Revenues	8300-8599	20,181,411.00	-13.34%	17,489,263.00	0.00%	17,489,263.00
5. Other Financing Sources	8600-8799	9,284,993.00	0.00%	9,284,993.00	0.00%	9,284,993.00
a. Transfers In	8000 8000	4 326 100 00				
b. Other Sources	8900-8929 8930-8979	4,325,199.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines Al thru ASc)	4,40-4,77	207,000,234,00			0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES		207,000,234,00	0.83%	208,726,366.00	4,58%	218,276,152.00
I. Certificated Salaries	- 1			- 1		
a. Base Salaries	- 1	2000年5月				
b. Step & Column Adjustment	4	THE RESERVE		87,470,803.00		89,792,563.00
	- 1			1,224,592.00	20 大龙林之龙湖	1,257,096.00
c. Cost-of-Living Adjustment	1			0.00	102	0.00
d. Other Adjustments		THE RESERVE	ERC STREET	1,097,168.00		1,183,825.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	87,470,803.00	2.65%	89,792,563.00	2.72%	92,233,484.00
2. Classified Salaries	1		Service Service			No. III AND SAN AND C
a. Base Salaries			William Change	25,555,353.00	1000	25,747,018.00
b. Step & Column Adjustment				191,665.00		193,103.00
c. Cost-of-Living Adjustment	1			0.00		0.00
d. Other Adjustments	- 1			0,00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,555,353.00	0.75%	25,747,018.00	0.75%	25,940,121.00
3. Employee Benefits	3000-3999	51,091,082,00	6.23%	54,275,956,00	4.57%	56,757,021.00
4. Books and Supplies	4000-4999	10,147,075.00	11,46%	11,309,676,00		
5. Services and Other Operating Expenditures	5000-5999	19,140,035,00	-5.95%		-7.21%	10,494,393.00
6. Capital Outlay	6000-6999	12,730,322.00		18,001,316.00	0.56%	18,102,731.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		-64.18%	4,560,394.00	0,00%	4,560,394.00
8. Other Outgo - Transfers of Indirect Costs		4,108,267.00	0.00%	4,108,267.00	0.00%	4,108,267.00
9. Other Financing Uses	7300-7399	(385,593.00)	0.00%	(385,593.00)	0.00%	(385,593.00)
a. Transfers Out	7600-7629	0,00	0.000/	0.00		
b. Other Uses	7630-7699		0.00%	0.00	0.00%	0.00
0. Other Adjustments	/030-/039	0.00	0,00%	0,00	0.00%	0.00
1. Total (Sum lines B1 thru B10)	F	THE PERSON NAMED IN	Maratan HA CONSTA	0.00	G AND WILLIAMS	239,662.00
. NET INCREASE (DECREASE) IN FUND BALANCE		209,857,344.00	-1.17%	207,409,597.00	2.24%	212,050,480.00
Line A6 minus line B11)						
		(2,857,110.00)	Service Control of the Control of th	1,316,769.00	10 TO	6.725,672.00
). FUND BALANCE				3	TO 45 7500	
1. Net Beginning Fund Balance (Form 011, line F1e)		24,194,192.00		21,337,082.00		22,653,851.00
2. Ending Fund Balance (Sum lines C and D1)	-	21,337,082.00		22,653,851.00		28,879,523.00
3. Components of Ending Fund Balance (Form 011)	- 1	- 1				- Personal Control Control
a. Nonspendable	9710-9719	21,600.00		21,600.00	A STATE OF THE PARTY OF THE PAR	21,600.00
b. Restricted	9740	1,008,380.00		0.00		0.00
c. Committed	1	3		2		
1. Stabilization Arrangements	9750	0.00		0.00		0,00
2. Other Commitments	9760	0.00		0.00	7/200	0.00
d. Assigned	9780	2,229,981.00	To be the first	2,074,096.00		2,120,505.00
e. Unassigned/Unappropriated	1			2017,070.00		4,120,303.00
I. Reserve for Economic Uncertainties	9789	6,295,720,00		6 777 700 00		6 261 21 4 55
2. Unassigned/Unappropriated	9790	11,781,401.00		6,222,288.00		6,361,514.00
f. Total Components of Ending Fund Balance	7170	11,/41,401,00		14,335,867.00	RESERVED -	20,375,904.00
(Line D3f must agree with line D2)	1	21 227 000 00	17 12 14 15 15			
The state of the s		21,337,082.00	THE RELATION AND PERSONS NAMED IN	22,653,851.00	Charles and the last	28,879,523.00

	Object Codes	Projected Year Totals (Form 011)	% Change (Cols, C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
E. AVAILABLE RESERVES (Unrestricted except as noted)	Conca	(A)	(B)	(C)	(D)	(E)
I. General Fund						
· ·	9750	0.00		0.00		0.00
The state of the s	9789	6,295,720.00		6,222,288.00	- 100 A 256	6,361,514.00
F Fig. 1 and	9790	11,781,401.00		14,335,867,00		20,375,904.00
d. Negative Restricted Ending Balances		71,103,101,00		11,555,661,00	F 50 2 15 15 15 15 15 15 15 15 15 15 15 15 15	20,273,704.00
(Negative resources 2000-9999)	9792			0,00		0.00
2 Special Reserve Fund - Noncapital Outlay (Fund 17)				5.00		0,0
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0,00
	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		18,077,121.00		20,558,155.00	School	26,737,418.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.61%		9,91%		12.619
F. RECOMMENDED RESERVES			and the second		A STATE OF THE STATE OF	
1. Special Education Pass-through Exclusions		Same Control				
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
	No	1993年的 新年				
b. If you are the SELPA AU and are excluding special	ND					
Y						
education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
		SCHOOL PROPERTY				
2. Special education pass-through funds		12658465				
 Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, 						
		0.00		0.00		0.00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for		0,00		0.00		0.00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d	ctions)					
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter project 3. Calculating the Reserves	ctions)	14,867.98		15,324.82	-	15,804.04
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	ctions)	14,867.98 209,857,344.00		15,324.82		15,804.04 212,050,480 00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses	ctions)	14,867.98 209,857,344.00 0.00		15,324.82 207,409,597.00 0.00		0.00 15,804.04 212,050,480.00 0.00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	ctions)	14,867.98 209,857,344.00		15,324.82		15,804.04 212,050,480 00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plust Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level	ctions)	14,867,98 209,857,344.00 0.00 209,857,344.00		15,324.82 207,409,597.00 0.00 207,409,597.00		15,804.04 212,050,480.00 0.00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plust Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)	ctions)	14,867.98 209,857,344.00 0.00 209,857,344.00		15,324.82 207,409,597.00 0.00		15,804.04 212,050,480.00 0.00 212,050,480.00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plust Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	ctions)	14,867,98 209,857,344.00 0.00 209,857,344.00		15,324.82 207,409,597.00 0.00 207,409,597.00		15,804.04 212,050,480.00 0.00 212,050,480.00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	ctions)	14,867.98 209,857,344.00 0.00 209,857,344.00		15,324.82 207,409,597.00 0.00 207,409,597.00		15,804.04 212,050,480.00 0.00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)	ctions)	14,867.98 209,857,344.00 0.00 209,857,344.00		15,324.82 207,409,597.00 0.00 207,409,597.00		15,804.04 212,050,480.00 0.00 212,050,480.00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	ctions)	14,867.98 209,857,344.00 0.00 209,857,344.00 3% 6,295,720.32		15,324.82 207,409,597.00 0.00 207,409,597.00 3% 6,222,287.91		15,804.04 212,050,480.00 0.00 212,050,480.00 39 6,361,514.40

2018-19 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description Resource Cod	Object es Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES						,-,	
1) LCFF Sources	8010-8099	162,849,696.00	163,972,011.00	35,253,682.54	161,964,796.00	(2,007,215.00)	-1.29
2) Federal Revenue	8100-8299	46,892.00	46,892.00	15,378.64	235,111.00	188,219.00	401.49
3) Other State Revenue	8300-8599	7,927,925.00	5,587,718.00	0.00	5,754,654.00	166,936.00	3.09
4) Other Local Revenue	8600-8799	793,582.00	793,582.00	31,988.54	932,748,00	139,168.00	17.59
5) TOTAL, REVENUES		171,618,095.00	170,400,203.00	35,301,049.72	168,887,309.00		State
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	71,668,514.00	73,238,947.00	21,332,470.71	73,630,623.00	(391,676.00)	-0.5%
2) Classified Salaries	2000-2999	18,797,996.00	19,205,612.00	5,574,289.88	18,881,174.00	324,438.00	1.7%
3) Employee Benefits	3000-3999	36,721,077.00	37,160,330.00	12,249,574.18	36,349,970.00	810,360.00	2.2%
4) Books and Supplies	4000-4999	4,839,166.00	4,839,166.00	1,625,264.18	4,890,687.00	(51,521.00)	-1.1%
5) Services and Other Operating Expenditures	5000-5999	12,381,350.00	12,381,350.00	4,609,758.92	11,714,510.00	666,840.00	5.4%
6) Capital Outlay	6000-6999	3,997,998.00	6,497,998.00	271,203.47	8,343,417.00	(1,845,419.00)	-28.4%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	670,852.00	670,852.00	148,125.00	1,870,852.00	(1,200,000.00)	-178.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1,938,473.00)	(1,938,473.00)	(1,334.05)	(1,989,872.00)	51,399.00	-2.7%
9) TOTAL, EXPENDITURES		147,138,480.00	152,055,782.00	45.809.352.29	153,691,361.00		41846
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		24,479,615,00	18,344,421.00	(10,508,302.57)	15,195,948.00	38 (178) 178	
O. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers in	8900-8929	3,200,000.00	3,200,000.00	0.00	4,325,199.00	1,125,199.00	35.2%
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	(20,788,667.00)	(20,788,667.00)	0.00	(20,407,332.00)	381,335.00	-1.8%
4) TOTAL, OTHER FINANCING SOURCES/USES		(17,588,667.00)	(17,588,667.00)	0.00	(16,082,133.00)	NE SEE HA	100

2018-19 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

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 BALANCE (C + D4)	20 20 20		6,890,948,00	755,754.00	(10,508,302.57)	(886,185.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	17,730,833.00	21,217,181.00		21,214,887.00	(2,294.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			17,730,833.00	21,217,181.00		21,214,887.00	HE LEEDE	在上海
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			17,730,833.00	21,217,181.00		21,214,887.00		
2) Ending Balance, June 30 (E+F1e)			24,521,781.00	21,972,935.00		20,328,702.00		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	21,600.00	21,600.00		21,600.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	2,022,471.00	5,240,184.00		2,229,981.00		
Board Approved 1% Reserve	0000	9780	2,022,471.00					
Board Approved 1% Reserve	0000	9780		2,071,644.00		6		
Supp/Concentration Unbudgeted Arnox	0000	9780		3,168,540.00				
Board Approved 1% Reserve	0000	9780				2,098,573,00		
Supp/Concentration Unbudgeted Amou	0000	9780	1500			131,408.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,067,413.00	6,214,932.00		6,295,720.00		
Unassigned/Unappropriated Amount		9790	16,510,297,00	10,498,219.00		11,781,401.00		

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2018-19 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes In Fund Balance

Description	Object Resource Codes Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Ditf (E/B) (F)
A. REVENUES	THE WASTER COLUMN						1.1
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	10,685,563.00	10,685,563.00	167,638.89	11,008,724.00	323,161.00	3.0%
3) Other State Revenue	8300-8599	14,624,655.00	14,627,503.00	3,933,624.67	14,428,757.00	(200,746.00)	-1.49
4) Other Local Revenue	8600-8799	7,508,837.00	7,517,285.00	2,765,077.76	8,352,245.00	834,960.00	11.19
5) TOTAL, REVENUES		32,819,055.00	32,830,351.00	6,866,341.32	33,787,726.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	13,260,895.00	13,260,895.00	3,753,806.10	13,840,180.00	(579,285.00)	-4.4%
2) Classified Salaries	2000-2999	6,563,045.00	6,563,045.00	1,913,720.05	6,674,179.00	(111,134.00)	-1.7%
3) Employee Benefits	3000-3999	14,671,716.00	14,671,716.00	2,112,433.97	14,741,112.00	(69,396.00)	-0.5%
4) Books and Supplies	4000-4999	5,246,655.00	5,246,655.00	1,444,010.89	5,256,388.00	(9,733.00)	-0.2%
5) Services and Other Operating Expenditures	5000-5999	7,733,236.00	7,733,236.00	1,659,136.74	7,425,525.00	307,711.00	4.0%
6) Capital Outlay	6000-6999	3,729,142.00	3,729,142.00	225,075.01	4,386,905.00	(657,763.00)	-17.6%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	2,346,074.00	2,346,074.00	483,177.27	2,237,415.00	108,659.00	4.6%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	1,557,852.00	1,557,852.00	1,334.05	1,604,279.00	(46,427.00)	-3.0%
9) TOTAL, EXPENDITURES		55,108,615.00	55,108,615.00	11,592,694.08	56,165,983.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(22,289,560.00)	(22,278,264.00)	(4,726,352,76)	(22,378,257,00)		
D. OTHER FINANCING SOURCES/USES							
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 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	20,788,667.00	20,788,667.00	0.00	20,407,332.00	(381,335.00)	-1.8%
4) TOTAL, OTHER FINANCING SOURCES/US	ES	20,788,567.00	20,788,667.00	0.00	20,407,332.00	24.5	eraile re

2018-19 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(1,500,893.00)	(1,489,597.00)	(4.726.352.76)	(1,970,925.00)		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance As of July 1 - Unaudited	9791	2,047,021.00	2,977,011.00		2,979,305.00	2,294.00	0.19
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		2,047,021.00	2,977,011.00		2,979,305.00		ANT MET
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		2,047,021.00	2,977,011.00		2,979,305.00		
2) Ending Balance, June 30 (E+F1e)		546,128.00	1,487,414.00		1,008,380.00		
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	546,128.00	1,487,414.00		1,008,380.00		
c) Committed 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		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

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

<u>Description</u> Res	Object		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							1.7
1) LCFF Sources	8010-809	9 162,849,696.00	163,972,011.00	35,253,682.54	161,964,796.00	(2,007,215.00)	-1.2%
2) Federal Revenue	8100-829	9 10,732,455.00	10,732,455.00	183,017.53	11,243,835.00	511,380.00	4.8%
3) Other State Revenue	8300-859	9 22,552,580.00	20,215,221.00	3,933,624.67	20,181,411.00	(33,810.00)	-0.2%
4) Other Local Revenue	8600-879	9 8,302,419.00	8,310,867.00	2,797,066.30	9,284,993.00	974,126.00	11.79
5) TOTAL, REVENUES		204,437,150.00	203,230,554.00	42.167.391.04	202,675,035.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-199	9 84,929,409.00	86,499,842.00	25,086,276.81	87,470,803.00	(970,961.00)	-1.1%
2) Classified Salaries	2000-299	9 25,361,041.00	25,768,657.00	7,488,009.93	25,555,353.00	213,304.00	0.8%
3) Employee Benefits	3000-399	9 51,392,793.00	51,832,046.00	14,362,008,15	51,091,082.00	740,964.00	1.4%
4) Books and Supplies	4000-499	9 10,085,821.00	10,085,821.00	3,069,275.07	10,147,075.00	(61,254.00)	-0.6%
5) Services and Other Operating Expenditures	5000-599	9 20,114,586.00	20,114,586.00	6,268,895.68	19,140,035.00	974,551.00	4.8%
6) Capital Outlay	6000-699	9 7,727,140.00	10,227,140.00	496,278.48	12,730,322.00	(2,503,182.00)	-24.5%
Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-749	-	3,016,926.00	631,302.27	4,108,267,00	(1,091,341.00)	-36.2%
8) Other Outgo - Transfers of Indirect Costs	7300-739	9 (380,621.00)	(380,621.00)	0.00	(385,593.00)	4,972.00	-1.3%
9) TOTAL, EXPENDITURES		202,247,095.00	207,164,397.00	57,402,046.37	209.857.344.00		The state of
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,190,055.00	(3,933,843.00)	(15,234,655,33)	(7,182,309.00)		
). OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers in	8900-892	3,200,000.00	3,200,000.00	0.00	4,325,199.00	1,125,199.00	35.2%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		3,200,000.00	3,200,000.00	0.00	4,325,199.00		563355

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

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 BALANCE (C + D4)		100200000	5,390,055.00	(733,843.00)	(15,234,655,33) (2,857,110.00)		
F. FUND BALANCE, RESERVES								
Seginning Fund Balance As of July 1 - Unaudited		9791	19,777,854.00	24,194,192.00		24,194,192.00	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)			19,777,854.00	24,194,192.00		24,194,192.00		March .
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,777,854.00	24,194,192.00		24,194,192.00		
2) Ending Balance, June 30 (E + F1e)			25,167,909.00	23,460,349.00		21,337,082.00		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	21,600.00	21,600.00		21,600.00		
Stores		9712	0.00					
Prepaid items		9713	0.00			0.00		
All Others		9719	0.00			0.00		
b) Restricted		9740	546,128.00			0.00		
c) Committed Stabilization Arrangements		9750	0.00	1,487,414.00		1,008,380.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,022,471.00	5,240,184.00		2,229,981.00		
Board Approved 1% Reserve	0000	9780	2,022,471.00					
Board Approved 1% Reserve	0000	9780		2,071,644.00				
Supp/Concentration Unbudgeted Amou	0000	9780		3,168,540.00				
Board Approved 1% Reserve	0000	9780				2,098,573.00		
Supp/Concentration Unbudgeted Amou	0000	9780	4			131,408.00		
e) Unassigned/Unappropriated					。 10 11 11 11 11 11 11 11 11 11	12		
Reserve for Economic Uncertainties		9789	6,067,413.00	6,214,932.00		6,295,720.00		
Unassigned/Unappropriated Amount		9790	16,510,297.00	10,496,219.00		11,781,401.00		

First Interim General Fund Exhibit: Restricted Balance Detail

27 66159 0000000 Form 01I

Resource	Description	2018-19 Projected Year Totals
6300	Lottery: Instructional Materials	1,008,380.00
Total, Restricted I	3alance	1,008,380.00

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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	845,781.00	845,781.00	0.00	948,843.00	101,082,00	11,99
2) Federal Revenue		8100-8299	438,200.00	438,200.00	0.00	337,138,00	{101,082.00}	23,1%
3) Other State Revenue		8300-8599	1,489,753.00	1,489,753.00	358,525.58	1,543,638.00	53,885.00	3.6%
4) Other Local Revenue		5500-8799	275,449,00	275,449.00	42,381.24	275,748.00	291.00	0.1%
5) TOTAL REVENUES			3,049,183,00	3.049,183.00	400,908.60	3,103,359.00		
3. EXPENDITURES				:				
1) Certificated Salaries		1000-1999	1,249,676.00	1,249,676.00	380,406.60	1,282,127.00	(32,451.00)	-2.6%
2) Classified Salaries		2000-2999	472,193.00	472,193.00	157,841.67	518,909.00	(45,715.00)	-9,9%
3) Employee Benefits		3000-3999	848,101.00	846,101.00	207,171.00	845,734.00	387.00	0.0%
4) Books and Supplies		4000-4999	95,326,00	95,328,00	19,683.63	105,896.00	(10,588.00)	-11.1%
5) Services and Other Operating Expenditures		5000-5999	284,353.00	284,353.00	65,732.53	260,950.00	23,403.00	8.2%
6) Capital Outlay		6000-8999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	101,532.00	101,532,00	0.00	107,917.00	(6,385.00)	-6.3%
9) TOTAL, EXPENDITURES			3,049,183,00	3,049,183,00	830,835,43	3,121,533,00		N. Pri
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0,00	0.00	(429,928,63)	(18,174,00)		
OTHER FINANCING SOURCES/USES		- 1						
Interfund Transfera Transfers in	ı	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfera Out		7800-7829	0.00	0.00	0.00	0,00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0,00	0.0%
b) Uses	,	7830-7899	0.00	0.00	0,00	0.00	0,00	0.0%
3) Contributions	1	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		

2018-19 First Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	(429,928.63)	(18,174.00)		Tilde Tilde
F. FUND BALANCE, RESERVES				建 护电路			
Beginning Fund Balance As of July 1 - Unaudited	9791	0.00	18,174,00		18,174.00	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)		0,00	18,174.00		18,174.00	NO DEPT.	Jan 19
d) Other Restatements	9795	0.00	0.00		0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	į	0.00	18,174.00		18,174.00		
2) Ending Balance, June 30 (E + F1e)		0.00	18,174.00		0.00		
Components of Ending Fund Balance a) Nonspendable			08				
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 Othera	9719	0.00	0.00		0.00		
b) Restricted c) Committed	9740	0.00	18,174.00		0.00		
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	9769	0.00	0,00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00	States and the	0.00		

First Interim Adult Education Fund Exhibit: Restricted Balance Detail

27 66159 0000000 Form 11I

Resource Description	2018/19 Projected Year Totals
Total, Restricted Balance	0.00

Page 1

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (O)	Difference (Col 8 & D) (E)	% Diff Column B & D (F)
A. REVENUES							量量
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	3,353,524.00	3,353,524.00	8,015.47	3,353,524.00	0.00	0.0%
3) Other State Revenue	8300-8598	285,000.00	285,000.00	441.16	285,000.00	0.00	0.0%
4) Other Local Revenue	6600-6799	1,958,500,00	1,958,500,00	12,924.52	1,958,500.00	0.00	0.0%
5) TOTAL REVENUES		5,597,024.00	5,597,024,00	19,381,15	5,597,024,00	February 19	14
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	1,859,889.00	1,859,889.00	492,168,55	1,833,801.00	26,288.00	1.4%
3) Employee Benefits	3000-3999	897,478.00	897,478.00	239,617.05	890,831.00	6,847.00	0.7%
4) Books and Supplies	4000-4999	3,258,098.00	3,258,098.00	835,320,78	3,258,098.00	0,00	0.0%
5) Services and Other Operating Expenditures	5000-5999	490,105.00	490,105.00	158,788.87	490,105.00	0.00	0.0%
6) Capital Outlay	6000-6999	2,737,628.00	2,737,628.00	65,183.53	2,737,628.00	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	279,089.00	279,089.00	0.00	277,676.00	1,413,00	0.5%
9) TOTAL EXPENDITURES		9.522,287.00	9.522,287.00	1,801,258.78	9,487,939.00	57,407,05	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - 89)		(3,925,263,00)	(3,925,283,00)	(1,781,877,63)	(3.890,915,00)		
D. OTHER FINANCING SOURCES/USES							
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 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	ALC: PATRICK	

2018-19 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cel B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(3,925,283,00)	(3,925,263,00)	(1.781,877,63)	(3,890,915,00)		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance As of July 1 - Unaudited	9791	7,558,570.00	9,140,539.00		9,140,539,00	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)		7,556,570.00	9,140,539,00		9,140,539.00		
d) Other Restatements	9795	0.00	0.00		0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		7,556,570.00	9,140,539.00		9,140,539,00		
2) Ending Balance, June 30 (E + F1e)		3,631,307.00	5,215,278.00		5,249,624.00		
Components of Ending Fund Balance a) Nonspendable					1		
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 c) Committed	9740	3,631,307.00	5,215,276.00		5,249,624.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9780	0,00	0.00	-	0.00		
Other Assignments	9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertaintles	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00	DENIET STATE	0.00		

First Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

27 66159 0000000 Form 13I

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	5,249,624.00
Total, Restri	cted Balance	5,249,624.00

2018-19 First Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. RÉVENUES			-				
1) LCFF Sources	8010-8099	800,000.00	600,000.00	0.00	600,000.00	0.00	0.09
2) Federal Revenue	6100-8299	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	18,000.00	18,000,00	1,889.76	18,000.00	0.00	0.0%
5) TOTAL REVENUES		616,000.00	818,000,00	1,889,78	618,000,00		
8. EXPENDITURES							
1) Certificated Salaries	1000-1998	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2989	0.00	0,00	0.00	0.00	0.00	0.0%
3) Employee Sensits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outley	6000-6999	1,176,918.00	1,176,918.00	810,725.05	810,726.00	350,192.00	31.1%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		1,176,918,00	1,176,918.00	810,725.05	810,726.00	经证据	計劃
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-89)		(558,918.00)	(558,918,00)	(808,835,29)	(192,726,00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers in	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0,00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

2018-19 First Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(558,918,00)	(558,918,00)	{808.835.29}	(192,726.00)		-24x 5
F. FUND BALANCE, RESERVES						1702.750		
1) Beginning Fund Balance a) As of July 1 - Unaudited		979t	1,795,956.00	1,427,852.00		1,427,652.00	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)		į	1,795,958.00	1,427,652.00		1,427,852.00	STATE	1362
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,795,956.00	1,427,652.00		1,427,652.00		
2) Ending Balance, June 30 (E + F1e)			1,237,038.00	869,734.00		1,234,926.00		
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 c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangementa		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	1,237,038.00	869,734,00		1,234,926.00		
Def. Maintenance Projects	0000	9780	1,237,038.00					
Def. Maintenance Projects	0000	9780		868,734.00		1		
Def. Maintenance Projects	0000	9780				1,234,926.00		
e) Unassigned/Unappropriated			1747 180					
Reserve for Economic Uncertainties		9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	BEATS HORE	0.00		C. 2. 1. 1.

First Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

27 66159 0000000 Form 14i

	2018/19
Resource Description	Projected Year Totals
	· · · · · · · · · · · · · · · · · · ·
Total, Restricted Balance	0.00

Salinas Union High School District Deferred Maintenance Budget, Fund 14 Fiscal Year 2018-19

	Local		stimated
	Code	_	Budget
Washington Middle School Roof Replacement	8117	\$	810,726

2018-19 First Interim Special Reserve Fund for Other Than Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

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 Column B & D (F)
A. REVENUES						e Salama II.	
1) LCFF Sources	B010-8099	0.00	0.00	0.00	0,00	0.00	0.0%
2) Federal Revenue	9100-829 9	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	211,000.00	211,000.00	15,729.48	211,000.00	0.00	0.0%
5) TOTAL REVENUES		211,000,00	211,000,00	15,729.48	211,000,00		33716
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	0.00	0,00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7489	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		211,000.00	211,000 00	15,729 48	211,000.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	3,200,000.00	3,200,000,00	0.00	4,325,199.00	(1,125,199.00)	-35.2%
Other Sources/Uses Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8998	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES		(3,200,000.00)	(3,200,000 00)	0.00	(4,325,199.00)		

Description	Resource Codes	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Data (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND							M. William	
BALANCE (C + D4)			(2,969,000,00)	(2,989,000,00)	15,729,48	(4,114,199,00)		1,500
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,252,936.00	16,213,764.00		16,213,764.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			16,252,938.00	18,213,764.00		16,213,784.00		SMI
d) Other Restatements		9795	0,00	0.00		0.00	0.00	0,09
e) Adjusted Beginning Balance (F1c + F1d)			16,252,936.00	16,213,764.00		16,213,784.00		
2) Ending Balance, June 30 (E + F1e)			13,263,936.00	13,224,764.00		12,099,565.00		
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 c) Committed		9740	0,00	0.00		0.00		
Stabilization Arrangements		9750	0,00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	13,263,936.00	13,224,784.00		12,099,565.00		
Const/Tech Projects Excess of Gen. Fund	0000	9780	12,758,936.00			1		
Rancho San Juan High School	0000	9780	505,000.00					
Const/Tech Projects Excess of Gen. Fund	0000	9780		12,719,764.00		9		
Rancho San Juan High School	0000	9780		505,000,00				
Cost/Tech Projects Excess of Gen. Fund	0000	9780				11,594,565.00		
Rancho San Juan High School	0000	9780			T. C. C.	505,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0,00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

First Interim Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

27 66159 0000000 Form 17I

Resource Description	2018/19 Projected Year Totals
Total, Restricted Balance	0.00

Page 1

Salinas Union High School District Special Reserve Budget, Fund 17 Fiscal Year 2018-19

	Local Code		Estimated Budget
Mount Toro High School New Multi-Purpose Cafeteria Building	1805	\$	4,309,039
Other Technology Infrastructure - Year 1 Carryover & Year 2&3	1779	\$	16,160
TOTAL		\$	4,325,199
Budget Summary:			
FY 2014-15 transfer from General Fund for Measure B Proje FY 2016-17 Started MTHS Multi-purpose Cafeteria Building Balance from \$13.2M transfer to be used for Measure B Proj		\$	13,269,695 4,309,039 8,960,656
Balance from \$13.2M transfer to be used for Measure B Proj Rancho San Juan High School Reserve (transferred FY 2015 Unassigned 2017-18 Projected Ending Fund Balance	\$	8,960,656 505,000 <u>2,633,909</u> 12,099,565	

2018-19 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (O)	Difference (Col B & D) (E)	% Diff Column B & D _(F)
A. REVENUES							
1) LCFF Sources	8010-6099	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	140,000.00	140,000.00	11,048.92	140,000.00	0.00	0.0%
5) TOTAL REVENUES		140,000.00	140,000,00	11,048,92	140,000,00	2547	665X
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	4000-4998	0,00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outley	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0,00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		140,000,00	140,000,00	11,048.92	140,000,00		
D. OTHER FINANCING SOURCES/USES							
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	7830-7899	0.00	0.00	0,00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			140,000.00	140,000,00	11.046.92	140,000,00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	11,781,728.00	11,773,630.00		11,773,630.00	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)			11,781,728.00	11,773,630.00		11,773,630.00	经常是的	#Edi
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,761,728.00	11,773,630.00		11,773,630,00		
2) Ending Balance, June 30 (E + F1e)			11,901,728.00	11,913,630.00		11,913,630.00		
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 c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0,00		0.00		
Other Assignments		9780	11,901,728.00	11,913,630.00		11,913,630,00		
Retiress H&W - GASS 75	0000	9780	11,901,728.00					
Retirees H&W - GASB 75	0000	9780		11,913,630.00				
Retires H&W - GASB 45	0000	9780				11,913,630.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0,00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0,00	0.00		0.00		

First Interim Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

27 66159 0000000 Form 20I

Resource	Description	2018/19 Projected Year Totals
Total, Restr	icted Balance	0.00

2018-19 First Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

Description R	iespurce Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (0)	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	Q.D%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.03
4) Other Local Revenue	6600-8799	688,000.00	688,000.00	50,977.31	688,000.00	0.00	0.09
5) TOTAL REVENUES		.688,000,00	688,000,00	50,977.31	888,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0,00	0,00	0.00	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.09
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	0.00	0.00	181,715.00	(181,715.00)	Ney
5) Services and Other Operating Expenditures	5000-5999	3,975.00	3,975.00	70,435.00	71,991.00	(68,016,00)	-1711,19
6) Capital Outlay	6000-6999	38,498,508.00	30,198,240.00	10,332,967.78	29,957,115.00	241,125.00	0.89
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00	0,00	0.00	0.00	0.09
9) TOTAL EXPENDITURES		38,502,481,00	30,202,215.00	10,403,402,78	30,210,821,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(37,614,481,00)	(29,514,215,00)	(10.352,425,47)	(29.522.821.00)		
O. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0,00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0,00	0.00	0.00	0.00	0.09
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7830-7899	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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0,00	0.00		

2018-19 First Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column 8 & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,814,481,00)	(29.514.215.00)	(10.352,425,47)	(29.522.821.00)		27
F. FUND BALANCE, RESERVES		1			2.452.615.7			
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	42,480,410.00	33,605,877.00		33,605,877.00	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)			42,460,410.00	33,605,877.00		33,605,877.00		10.50
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,460,410.00	33,605,877.00		33,605,877.00		
2) Ending Balance, June 30 (E + F1e)			4,645,929,00	4,091,662.00		4,083,056.00		
Components of Ending Fund Belance a) Nonspendable		<u> </u>						
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 c) Committed		9740	4,845,929.00	4,091,662.00		4,083,056.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9780	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		0.00		
Unassigned/Unappropriated Amount		9790	0,00	0.00		0.00		

First Interim Building Fund Exhibit: Restricted Balance Detail

27 66159 0000000 Form 21I

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	4,083,056.00
Total, Restrict	ed Balance	4,083,056.00

Salinas Union High School District Building Budget, Fund 21 Fiscal Year 2018-19

	Site Code	Estimated Budget
Measure M Revenue Expenditures	021	\$ 8,069,049 3,985,993
Measure B Revenue	025	\$ 4,083,056 26,224,828
Expenditures Balance	=	\$ 26,224,828

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	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	0.09
2) Federal Revenue	8100-8299	0.00	0,00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	798,423,00	798,423.00	65,616.54	798,423.00	0.00	0.09
5) TOTAL REVENUES		798,423.00	798,423,00	85,616,54	798.423.00		
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	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	12,263.00	12,263.00	123,968.92	138,232.00	(123,969.00)	-1010.9%
6) Capital Outlay	6000-6999	490,887,00	490,887.00	10,185.22	490,887.00	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, EXPENDITURES		503,150.00	503,150.00	134,154,14	627,119 00	FILE	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 · 89)		295,273,00	295,273.00	(48,537.60)	171,304,00		
O. OTHER FINANCING SOURCES/USES		1					
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%
2) Other Sources/Uses a) Sources	9930-8979	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		HILL

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)		295,273.00	295,273,00	(48,537,60)	171,304.00		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance As of July 1 - Unaudited	9791	1,922,370.00	2,003,017.00		2,003,017,00	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)	ļ	1,922,370.00	2,003,017.00		2,003,017.00		Contr
d) Other Restatements	9795	0.00	0,00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		1,922,370,00	2,003,017.00		2,003,017.00		
2) Ending Balance, June 30 (E + F1e)		2,217,643,00	2,298,290.00		2,174,321.00		
Components of Ending Fund Balance a) Nonspendable		ļ			67		
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 c) Committed	9740	2,217,843.00	2,298,290,00		2,174,321.00		
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		0,00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		1000

First Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

27 66159 0000000 Form 25l

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	2,174,321.00
Total, Restricte	ed Balance	2,174,321.00

Salinas Union High School District Developer Fees Budget, Fund 25 Fiscal Year 2018-19

	Local Code	Estimated Budget
Rancho San Juan High School		\$ 490,887
Professional Services to provide a School Facilities Need Analysis (Level III and Level III Fees) Report to SUHSD	0000	\$ 12,263
Developer Fees Settlement	0000	\$ 123,969
TOTAL		\$ 627,119

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	8800-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES		0.00	0,00	0.00	0.00		878
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	0.00	0.00	0,00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0,00	0.00	0.0%
6) Capital Outlay	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, EXPENDITURES		0.00	0.00	0.00	0.00	XII TENEDE	THE P
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0,00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers Transfers in	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7800-7829	_0.00	0,00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0,00	0.00	0.00	0.00		

2018-19 First Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance a) As of July 1 - Unaudited	9791	0.00	0.00		0.00	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)		0.00	0.00		0.00	No.	FERS
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0,00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid items	9713	0,00	0.00		0,00		
All Others	9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9780	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		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		GALIE

Salinas Union High Monterey County

First Interim County School Facilities Fund Exhibit: Restricted Balance Detail

27 66159 0000000 Form 35I

Resource [Description	2018/19 Projected Year Totals
Total, Restricted B	alance	0.00

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 Column B & D (F)
A. REVENUES	3						
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.01
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.01
3) Other State Revenue	8300-8599	0.00	0,00	0.00	0.00	0.00	0.01
4) Other Local Revenue	6600-8799	34,880.00	34,880.00	71.63	34,880.00	0.00	0.09
5) TOTAL, REVENUES		34,880.00	34,880.00	71,63	34,880,00		
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	0.09
4) Books and Supplies	4000-4999	0,00	0.00	0,00	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0,00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0,00	0.00	D.09
9) TOTAL EXPENDITURES		2,000.00	2,000,00	0.00	2,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		32,880.00	32,880,00	71.63	32,880,00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0,00	0,00	0.0%
b) Uses	7630-7699	0,00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0,0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00		

2018-19 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuats 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)		32.880.00	32,880,00	71.63	32,880.00		
F. FUND BALANCE, RESERVES			·				
Beginning Fund Balance As of July 1 - Unaudited	9791	84,837.00	53,722.00		53,722.00	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)		84,637.00	53,722.00		53,722.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		84,837.00	53,722.00		53,722.00		
2) Ending Balance, June 30 (E + F1e)		117,717.00	66,602.00		88,602.00		
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 c) Committed	9740	117,717.00	86,602.00		88,602.00		
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		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

Salinas Union High Monterey County

First Interim Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

27 66159 0000000 Form 40I

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	86,602.00
Total, Restrict	ed Balance	86,602.00

Salinas Union High School District Special Reserve-Capital Outlay Budget, Fund 40 Fiscal Year 2018-19

	Site Code	 Estimated Budget
<u>Dolores Huerta Middle School</u> Revenue	021	\$ 88,602
Expenditures		 2,000
Balance		\$ 86,602

2018-19 First Interim Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Position

Description Re	source Codes <u>Object Codes</u>	Original Budget	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		Targetti					5.50 A
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Ravenue	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	8500-8799	51,822.00	51,822.00	9,534.41	51,822.00	0.00	0.0%
5) TOTAL REVENUES		51,822,00	51,822.00	9,534.41	51,822,00		BOTT OF
8. 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	0.00	0.00	0.00	0.00	0,00	0.0%
5) Services and Other Operating Expenses	5000-5999	55,600.00	55,600.00	17,250.00	55,600.00	0.00	0.0%
6) Depreciation	6000-5999	0.00	0,00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES		55,600,00	55,600,00	17.250.00	55,800,00	ACER CALL	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)		(3.776.00)	(3.776.90)	(7.715.59)	(3.778.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers in	6900-8929	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	SPERM
2) Other Sources/Uses	1000-1028	5.00	3,00	0.00	0.00	0.00	0,0%
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		

2018-19 First Interim Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Position

27 68159 0000000 Form 73I

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 Column B & D (F)
E. NÉT INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,778.00)	(3,778,00)	(7,715,59)	(3,778.00)		
F. NET POSITION								
Beginning Net Position As of July 1 - Unaudited		9791	209,893,00	218,695,00		218,695.00	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)		ļ	209,893.00	218,695.00		218,695.00	建新工作	
d) Other Restatements		9795	0.00	0.00		0.00	0,00	0.0%
e) Adjusted Seginning Net Position (F1c + F1d)			209,893.00	218,695.00		218,695.00		
2) Ending Net Position, June 30 (E + F1e)		[208,115.00	214,917.00		214,917.00		
Components of Ending Net Position						9		
a) Net Investment in Capital Assets		9798	0,00	0,00		0.00		
b) Restricted Net Position		9797	208,115.00	214,917,00		214,917.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

First Interim Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

27 66159 0000000 Form 73l

Resource	Description	2018/19
Nosource	Description	Projected Year Totals
9010	Other Restricted Local	214,917.00
Total, Restricted	Net Position	214,917.00

ioneray duality						Form
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 Totais (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LC1 and Extended Year, and Community Day School (Includes Necessary Small School ADA)	15,069,14	15,069,14	14 957 00	44 857 09	(704.45)	
2. Total Basic Aid Choice/Court Ordered	10,009,14	13,009,14	14,867.98	14,867.98	(201.16)	-1%
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	9.50	200		
3. Total Basic Aid Open Enrollment Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA	15,069.14	15,069.14	14,867.98	14,867.98	(201.16)	-1%
a. County Community Schools	32.79	20.70				
b. Special Education-Special Day Class	22.07	32.79 22.07	32.79	32.79	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	22.07	22.07	0.00	0%
d. Special Education Extended Year	0.11	0.11	0.00	0.00	0.00	0%
Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) 6. TOTAL DISTRICT ADA	54.97	54.97	54.97	54.97	0.00	0%
(Sum of Line A4 and Line A5g)	45 494 44	45 404 44	44.655.55	44.655.55	45	
7. Adults in Correctional Facilities 8. Charter School ADA	15,124.11 0.00	15,124,11 0.00	14,922.95	14,922.95 0.00	(201.16) 0.00	-1% 0%
(Enter Charter School ADA using Tab C. Charter School ADA)						

Comparison Com	Salinas Union High Monterey County				First I 2018-19 INTE Cashflow Workshe	First ritterim 2018-19 INTERIM REPORT Cashifow Worksheet - Budget Year (1)					27 66159 0000000 Form CASH
SOUTH Color SOUTH Colo				Appl	Audust	Too Co					
STATE AND STATE STATE AND STATE	ACTUALS THROUGH THE MONTH C (Enter Month Name	-						include:	December	January	reprilary
Section 6019 Sect	BEGINNING CASH	Section segment	PART OF STREET, SPECIFICAL SPECIFICAT SPECIF	34,414,983.85	27,438,439.77	15,712,577.35	16,352,027.35	11,704,410.30	6.846.834.79	25 124 131 79	22 112 522 70
9000-0109 9100-0229 9100-0229 9100-0229 9100-0239	LCFF/Revenue Limit Sources Principal Apportionment	8010-8019		5,171,795.00	5,171,785.00	15.549.501.00	9 309 232 00	9.308.232.00	15 540 501 00	00.000.00	20 174 179
1000-1000 1000	Property Taxes Miscellaneous Funds	8020-8079			(33,077.92)	121 523.55	(37,086.09)	1,529,485.36	16,328,663.00	1,418,152.00	1,708,117.00
8890-899 8990-899 8990-8990-	Federal Revenue	8100-8299		23,197.11	(14,707,26)	2.710.80	171.816.88	265 215 41	14.050.00	1 485 778 00	4 274 00
1000-1899 1500-1879 1506174 282,573.38 710,376.45 1,170,446.46 1,170,446.46 1,170,446.40 1,260,4710 1,	Other State Revenue	8300-8599		178.00	176.00	317.00	3,932,955.67	125,295,34	1.602.005.00	1377 798 00	950.371.00
100-1999 100-1999	Omer Local Revenue Interfund Transfers In All Other Financion Sources	8910-8929		15,061.74	292,574.38	709,347.64	1,780,082.54	1,176,446.43	1,269,434.00	931,761.00	670,325.00
1000-1999		AJRO-OSRO		5,210,229,85	5,416,780.20	16,383,399.99	15,157,001.00	12,405,674.54	34,763,662.00	14,522,719.00	12.847.258.00
1000-2899		1000-1999		611,479.52	7,822,557.51	8,443,473.53	8.208.768.25	8 172 970 64	B 244 857 00	A 177 033 00	0 640 220 00
1000-1000 10000-1000 10000-1000 10000-1000 10000-1000 10000-1000	Classified Salaries	2000-2999		1,078,439.71	2,148,034.90	2,111,470.87	2,150,064.45	2,211,497.03	2.409.637.00	2.122.171.00	2 171 372 00
CODO-5696 COD-5696	Employee benents Books and Supplies	3000-3989		810,270.16	4,010,837.77	4 856 864.73	4,684,035.49	3,874,942.25	3,789,135.00	4,140,217.00	4,033,963.00
1,10,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,	Services	5000 5000	The state of the state of	354,444.23	1,181,099.29	935,122,37	598 609.18	398,809.70	406,333.00	782,998.00	676,235.00
7000-7468 7000-7	Capital Outlay	6000-6599		2,039,764.67	1,367,663.91	1,740,954.48	1,120,512.60	1,195,224.29	710,333.00	1,368,803.00	1,182,164.00
1800-1629 1800-1629 1800-1622 1800	Other Outgo	7000-7499		28 454 00	131 008 48	130,130,63	214 386.00	1,951,510,27	469,283.00	112,495.00	338,537.00
9111-9189 203,382.44 122,783.07 18.425,621.35 17,247,545,24 17,873,825.30 16,486,365.00 17,534,328.00 111-9189 203,382.44 122,783.07 271,771.46 909,611.11 1,688,416.59 (212,345,17) 0.00 17,534,328.00 17,534,328.00 10,794,286.10 7,823,258.06 605,172.97 (1,771,306,23) (212,345,17) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Interfund Transfers Out All Other Financing Uses	7600-7629				2000	15.11.112	100 671 12	456,787.00	829,711.00	573,555.00
9111-9189 2003-382.44 122,783.07	TOTAL DISBURSEMENTS	1000 t		4,920,852,29	16.808.027.49	18.425.621.35	17 247 545 24	17 973 825 30	16 488 285 00	47 634 338 00	44 400 450 00
9111-9199 203.382.44 122.782.07	BALANCE SHEET ITEMS sets and Deferred Outflows									2000	17 482 130.00
9200 9299 5,375,192.01 412,492.86 271,771.46 909,611.11 1,688,416.59 (212,345,17) 900,002.268 900,002.268 900,002.268 900,002.268 900,002.268 900,002.268 900,002.2631.14 900,002.27315.40 900	Cash Not In Treasury	9111-9199	203,392.44	122,793.07			58,999.37				
9320 9330 9340 9350 9490 9500-9599 10_794_206 10_794_206 10_782_329_06 10_794_206 10_794	Due From Other Funds	9200-9299	5,375,192.01 850.357.66		271,771.46	909 611 11	1,688,416.59	(212,345.17)			
13.00 13.1425.06 22.631.14 27.315.40 27.315.41 27.325.084.02 27.315.31 27.315.31 27.315.31 27.315.41.061.37 27.315.31 27.315.31 27.315.31 27.315.31 27.315.31 27.315.31 27.315.31 27.315.31 27.315.31 27.315.315	Stores	9320					90.255.008				
9500-9599 9610 9650 9650 9690 16,102.20,791,19] 10,784.286.10 7,823,258.06 271,771.46 605,172.97 909,611.11 2,725,084.02 (212,345.17) 713,08.23 0.00 0.00 0.00 9500-9599 9640 9650 9650 16,102.20,791,19] 557,907.07 271,771.46 909,611.11 2,725,084.02 (781,377.38) 0.00 0.00 9650 16,102.20,791,19] 5,168,044.62 7,823,258.06 605,172.97 (1,771,308.23) 7,182,430.4 0.00 0.00 0.00 9910 16,102.20,791,19] (570,65) (1,725,862.42) (1,771,308.23) (1,725,862.42) (1,771,308.23) (1,725,862.42) (1,095,46) (1,725,862.42) 0.00 0.00 0.00 0.00 9910 16,876,541,19] (1,725,862.42) (1,725,862.42) (1,771,308.23) (1,725,862.42) (1,771,308.23) (1,725,862.42) (1,771,308.23) (1,725,862.42) (1,771,308.23) (1,725,862.42) (1,771,257.27) (1,095,400) (1,095,400) (1,467,575.51) (1,091,1609.00) (1,647,617.05) (1,091,1609.00) (1,647,617.05) (1,011,009.00) (1,647,617.05) (1,171,009.00) (1,647,617.05) (1,171,009.00) (1,647,617.05) (1,171,009.00) (1,647,617.05) (1,171,009.00) (1,647,617.05) (1,171,009.00) (1,647,617.05) (1,171,009.00) (1,647,617.05) (1,171,009.00) (1,647,617.05) (1,171,009.	Other Current Assets	8330 8340	51,425.06	22,631.14			27.315.40				
9500-8599 10,794,288-10 7,823,258-06 605,172-97 (1,771,308.23) (725,805.89) (781,377.39) (725,805.89) (781,377.39) (781,37	SUBTOTAL	3	6,580,362.17	557,907.07	271,771.46	909,811.11	2,725,084.02	(212,345.17)	00.0	00.0	000
9610 858 822.64 9640 9650 5,168,044.62 9690 16,801,153.36 7,823,258.06 605,172.97 (1,193.62) 638,450.00 (10,220,781,19) 6,876,544.08) 15,712.577.35 (1,095.46) 17,713.08.23 (1,095.46) 17,137.38) 17,137.38) 17,137.38) 17,137.38) 17,137.38) 18,345.00 18,345.00 19,377.397 11,704,410.30 18,345.377 11	IDIIIIJES and Deferred Inflows Accounts Payable	9500-8589	10 794 286 10	7 823 248 08	805 172 07	14 774 200 221	00 000				
9640 9650 16,801,153.66 7,823,258.06 16,801,153.62 9680 16,801,153.68 16,801,153.68 16,801,153.68 9680 16,801,153.78 9680 16,801,153.78 9680 16,801,153.78 9680 16,801,153.88 9680 16,80	Due To Other Funds	9610	838 822.64		10.71	(57.906.43)	838,822.64	(91,377,38)			
9690 16,8044.62 5,168,044.62 6,172.97 (1,771.308.23) 5,281.061.37 (791,377.38) 0.00 0.00 0.00 0.00 (10,220,791.19) (7,285.821.84) (344.585.13) 2,881.671.35 (4,857.575.25) (4,857.575.51) 18,277.297.00 (3,011.609.00) 22,122.527.79 25 (2,577.38) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Current Loans	9640									
16 801,153.36 7,823,258.06 605,172.97 (1,771,308,23) 5,281,061.37 (781,377.39) 0.00 0.00 0.00 (10,220,781.19) (7265,821.64) (1,193.62) (1,193.62) (1,095.46) (1,095.46) (1,095.46) (1,095.46) (1,095.46) (1,1725,862.42) (1,17	Oneamed Kevenues Deferred Inflows of Resources	9650	5,168,044.62				5,168,044.62				
S (10,220,791,19) (7,285,921.64) (314,585,13) 2,681,671.36 (2,557,072.81) 710,575.25 (0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	SUBTOTAL		16,801,153.36	7,823,258.06	605,172.97	(1,771,308.23)	5,281,061.37	(791,377.38)	0.00	0.00	00:00
S (10,220,791,19) (7,265,921.84) (334,595,13) 2,881,671.38 (2,557,072,81) 710,575,25 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Suspense Clearing	9910		(570.65)	(1,193.62)	752.02	(1.095.46)	131.543.04			
- C+D/ (6.976.544.08) (11,725.862.42) 639,450.00 (4,647,617.05) (4.657.575.51) 18,277,297.00 (3.011,609.00) (3.011,609.00) (3.011,609.00) (3.011,609.00) (3.011,622.79 (3.	TOTAL BALANCE SHEET ITEMS NET INCREASE/DECORAGE (B. C.		(10,220,791,19)	(7,265,921.64)	(334,595,13)	2,681,671.36	(2,557,072.81)	710,575.25	00:00	00:00	0.00
22,112,522,79	ENDING CASH (A + E)		CHARGE AND PROPERTY OF THE PRO	(8.976.544.08)	(11,725,862.42)	639,450.00	(4,647,617.05)	(4.857,575.51)	18,277,297.00	(3,011,609.00)	(4,645,898 00)
A LA	ENDING CASH, PLUS CASH		0.450 100 200 50	11.800.000.11	19,712,977,30	16,352,027.35	11,704,410.30	6 646 834.79	25,124,131,79	22,112,522.79	17,466,624,79

California Dept of Education SACS Financial Reporting Software - 2018.2.0 File: cashi (Rev 06/17/2014)

First Interim 2018-19 INTERIM REPORT Cashilow Worksheet - Budget Year (1)

Salinas Union High Monterey County

CFF	ACTUALS THROUGH THE MONTH OF	Collect	marcii	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
17.486.624 70 17.515.482 70 25.02.00 12.000.4009 15.707.488 70 12.000.4009 15.707.488 70 12.000.4009 15.707.488 70 12.000.4009 15.707.00 12.000.4009 15.707.00 12.000.4009 15.707.00 12.000.4009	(Enter Month Name):			では、日本のでは、日本には、日本のでは、日本には、日本のでは、日本のでは、日本のでは、日本のでは、日本のでは、日本のでは、日本のでは、日本のでは、日本のでは	The second second		The second second	の対象を対象を	Carried States	THE REAL PROPERTY.
15.757 (280 D) 25.77 (1) 25.77 (280 D)	BEGINNING CASH	44 Edit Halan	17,466,624,79	17.515.485.79	20.820.626.18	15 ROB 142 48	Charles with the College of the Coll	The state of the s	THE STREET CONTRACTOR	P. SORT MARKO LASSISTICA
100 - 100	RECEIPTS				20.020.020	12,000,142,10	STATE OF THE PERSON NAMED IN COLUMN NAMED IN C	PACKET SOCIAL STREET, STREET,	THE PERSON NAMED AND POST OFFICE ADDRESS OF THE PERSON NAMED AND POST OF T	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM
1000-1899 12.724.100 9.517.171	LCFF/Revenue Limit Sources									
1000-1599 1000-2599 1,1220-2500 1,25	Principal Apportionment	8010-8019	15,757,439.00	9,517,171.00	9,517,171,00	15,757,439.00			129 438 679 00	129 436 679 00
1560 4209 1560 4200 1560	Piopelly laxes	8020-8079	(17,251.00)	9 379 904 00	85,844.00	3,590,686.10			34 074 960.00	34 074 960 00
1,000,100 1,00	wiscellaneous rungs	8080-8088				(1,546,843.00)			(1.548.843.00)	(1 548 843 00
Secondaria Sec	recerai nevenue	8100-8299	1,626,220.00	2,025.00	1,081,842.00	6.584,404.06			11 243 R35 OO	44 943 825 DV
1000-1899 82-88 820.00 20.785 456.00 12.805 146.00 475 169.00 60.00 20.705 540.00 20.00 20.00	Outer State Revenue	8300-8599	1,550,572.00	1,293,029.00	1,522,510.00	7,828,207.99			20 181 411 00	20 181 411 00
1950 1950	Other Local Revenue	8600-8799	644,910.00	603,327,00	700.779.00	490 944 27			00 200 400 0	A 101 41 10
8500-5799 100-1699 8,228 520 00 8,175 543 00 100-1699 8,228 520 00 8,175 543 00 100-1699 1000-1699 1000 1000 1000 1000 1000 1000 1000	Interfund Transfers In	8910-8929				4 325 199 00			4 226 400 00	4 205 400 0
1000-1696 200 20,785 456 00 12 909 146 00 27 026 0374 20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	All Other Financing Sources	8930-8979							4,322,189.00	9,325,199.0
1000-1999 62.288 50.00 8.176 54.3 DD 8.012 599.00 4.791 602.55 5.000 599.00 5.000-2998 2.2005.00.00 2.206.554.00 2.202.197.00 2.444.155.04 5.000-2998 2.2005.00.00 2.206.554.00 2.202.197.00 2.444.155.04 5.000-2998 2.2005.00.00 2.202.554.00 2.202.197.00 2.444.155.04 5.000-2998 2.202.202.00 2.202.254.00 2.202.197.00 2.444.155.04 5.000-2998 2.202.202.203 2.202.254.00 2.202.254.00 2.202.254.00 2.202.254.10 2.202.252.10 2.202.252.10 2.202.252.10 2.202.252.252 2.202.252.10 2.202.252.10 2.202.252.10 2.202.252.10 2.202.252.10 2.202.252.10 2.202.252.10 2.202.252.10	FOTAL RECEIPTS	0.00	19,561,890.00	20,795,456.00	12.908.148.00	37 028 037 42	000	900		0.00
1000-1000 10000-1000 10000-1000 10000-1000 10000-1000 10000-1000	DISBURSEMENTS					72.100.000		000	L	207 000 234.0
2000-3999 2,306,200,00 2,206,544 00 2,444,715 04 144,873 60 144,873 60 144,873 60 144,873 60 144,873 60 144,873 60 144,873 60 144,873 60 144,873 60 144,873 60 142,44,873 60 144,474 60 144,	Certificated Salaries	1000-1999	8,288,920.00	8,178,543,00	8,012,909.00	4,791,063.55			87 470 BO3 OO	87 470 BD3 D
0000-3999 3-882_155_50 3-82_564_00 3-991/134_00 9-114_973_60 6-1000-3999 10	classined calanes	2000-2999	2,309,200.00	2,206,554.00	2,202,197.00	2,434,715,04			25 555 353 00	25 555 253 0
A0004899 732,997 to 737,444.00 888,181 to 2,438,9223 10,147,075.00 1,527,032.00 A0004899	Employee Benefits	3000-3888	3,952,125.00	3 922 584.00	3,901,134.00	9.114.973.60			51 001 082 00	51 001 002 0
SOND-5696 1.281.383.00 1.382.672.00 4.296.414.05 1.275.232.00 1.382.672.00 4.296.414.05 1.275.232.00 1.275.2	sooks and Supplies	4000-4899	732,997.00	757,444.00	888,181.00	2.434.802.23			10 147 075 00	10 147 075 0
FORCE-5589 2.410.243.00 578.762.00 1.275.533.00 5.080.680.28 1.2.733.322.00 1.2.233.322.00 1.2.233.322.32.00 1.2.233.322.32.32.32.32.32.32.32.32.32.32	services	5000-5999	1,281,393.00	1,324,129.00	1.552.679.00	4 258 414 05			40 440 005 00	0.000.000.00
7000-7629 7630-7639 7630-7	apital Outlay	6000-6599	2,410,243.00	578,762.00	1.275.533.00	5 099 680 25			49 720 222 00	15,140,033.0
7830-7659 19.513.029.00 17.490.312.61 17.632.633.00 28.131.648.72 0.00 0.00 209.857.34.00 20	Other Outgo	7000-7499	538,151.00	524,296.61	00.00	000			2 777 874 00	7 777 074 0
18.17 18.1	terfund Transfers Out	7600-7629							0000	0.440,441,0
19513 029 000 17.490,312 61 17.632 633 00 28,131,646,77 0.00 0.00 2.09,857,344,00 2.09	Il Other Financing Uses	7630-7699					1000		000	5
111-5199 120-6229 120-6229 120-62285-16 121-792.44 181-792	OTAL DISBURSEMENTS		19,513,029.00	17,490,312,61	17,832,633.00	28.131.648.72	000	000	200 967 244 000	200 967 244 0
111-5199 5200-8299 5200-	SALANCE SHEET ITEMS ets and Deferred Outflows								700000	208 031 344.0
1,478.52 1,488.52 1,488.52	ash Not In Treasury	9111-9199								
1,476.52 1,476.62 1,476.52	ccounts Receivable	9200-8299				0 200 366 40			181,792,44	
9320 9330 9330 9330 9330 9330 9340 940 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ue From Other Funds	9310				2,303,635.1b			5,375,192.01	
9330 9340 9340 9340 9340 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	tores	9320							850,352.66	
9340 9490 0.00 0.00 0.00 0.00 0.00 0.00 0.	repaid Expenditures	9330				4 470 65			0.00	
9500-9599 9500-9599 9650 9650 9650 9650 9650 9650 9650	ther Current Assets	9340				1,410.02			51,425.06	
9500-9599 9600-9599 9610 9650 9650 9650 9650 9650 9650 9650 965	eferred Outflows of Resources	9490							000	
9500-9599 9500-9599 6.654,346.57 6.654,346.57 10,784,286.10 10,784,286.10 10,784,286.10 10,784,286.10 10,784,286.10 10,784,286.10 10,784,286.10 10,784,286.10 10,784,286.10 10,784,286.10 10,784,286.30	UBTOTAL		00.0	00.0	0000	2.308.733.68	000	000	0.00 74 cat a34 a	
9500-9599 9500-9599 10,784,286.10 10,784,286.10 9610 9640 838,622.64 838,622.64 9650 9650 0.00 0.00 5,654,346.57 0.00 5,188,044.62 9910 0.00 0.00 1(128,435.33) 0.00 16,801,153.36 16,801,153.36 C+D 48,881.00 3,305,143.39 (4,824,487.00) 5,419,340.48 0.00 0.00 (10,242,391.19) 17,515,485.79 20,820,629.18 15,896,142.18 21,315,482.68 0.00 (13,099,501.19)	ilities and Deferred Inflows							3	0.000,102.11	
9610 9840 9840 9850 9850 9850 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	counts Payable	9500-9599				5,654,346.57			10,794,286,10	
8910 C + D) 48 881.00 17,515,485.79 20,820,629 18 15,896,142.18 21,315,482.66	ue to Order Funds	9610	1					1000	838,822.64	
9650 9690 C + D) 0.00 9690 0.00 0.00 0.00 5.654.346.57 (129.435.33) 0.00 0.00 0.00 12.8435.33 5.654.346.57 0.00 0.00 0.00 10.242.391.19 0.00 C + D) 48.861.00 17,515.485.79 2.0 820.629.18 2.0 820.629 18 15.896.142.18 21.315.482.86 0.00 0.00 0.00 0.00 (13.099.501.19) 0.00	unent Loans	9840							00:00	
8910 C + D) 48 881.00 2.0 820.629 18 15.896.142.18 21.315.482.86	Incamed Revenues	9650	1						5,168,044.62	
S + D + S + S + S + S + S + S + S + S +	Vereited Inflows of Resources	0696						2000	00.0	
S + 6+D + 8+861.00	OBIOIAL		00 0	000	0000	5 654 346.57	0.00	00.0	16,801,153,36	No. of Participation of the Pa
S	Suspense Clearing	9910				(120 435 33)			6	
- C + D) 48,881,00 3,305,143,39 (4,924,487,00) 5,419,340,48 0,00 0,00 (13,089,501,19) 17,515,485,79 20,820,629,18 15,896,142,18 21,315,482,66	OTAL BALANCE SHEET ITEMS		000	000	800	IEC BYO TAY	000	000	0.00	D ASSESSED FOR
17,515,485.79 20,820,629.18 15,896,142,18 21,315,482.66	NET INCREASE/DECREASE (B · C +	Ó		3 305 143 39	(4 924 487 nn)	5 410 340 4B	000	0.00	(10,242,391,19)	2000
	ENDING CASH (A + E)		17,515,485.79	20.820.629.18	15.898.142.18	21 315 4R2 RB	300	000	(BL.TUG.BRU.E)	(2,85/,110,00
	ENDING CASH, PLUS CASH	5.50	The State of the S	A STANSON OF THE SECOND				に ない はい	200000000000000000000000000000000000000	

First Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

27 66159 0000000 Form ESMOE

	Fur	nds 01, 09, an	d 62	2018-19
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	209,857,344.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,571,515.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services	All	5000-5999	1000-7999	4,113.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	12,716,079.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,200,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	AII	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
 Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 				
	All	All	8710	0.00
Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
 Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) 				13,920,192.00
Plus additional MOE expenditures: Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	3,890,915.00
2. Expenditures to cover deficits for student body activities	Manually e expendi	ntered. Must r tures in lines A	not include	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				187,256,552.00

Salinas Union High Monterey County

First Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

27 66159 0000000 Form ESMOE

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form Al, Column C, sum of lines A6 and C9)*		
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,922.95
E. Experiences per ADA (Line I.E divided by Line II.A)		12,548.23
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	174 424 450 77	44.740.04
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	171,431,458.77 0.00	11,716.94 0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	171,431,458.77	11,716.94
B. Required effort (Line A.2 times 90%)	154,288,312.89	10,545.25
C. Current year expenditures (Line I.E and Line II.B)	187,256,552.00	12,548.23
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

^{*}Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

Salinas Union High Monterey County

First Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

27 66159 0000000 Form ESMOE

Description of Adjustments	Total Expenditures	Expenditures Per ADA
otal adjustments to base expenditures	0.00	0.

				FOR ALL FUNDS					
Dat	ocription	Direct Costs Transfers in 5750	- Interfund Transfers Out 5780	Indirect Costs Transfers in 7350	Transfers Out	Interfund Transfers in	Interfund Transfers Out	Due From Other Funds	Due To Other Fund
	GENERAL FUND		3100	1330	7350	8900-8929	7600-7629	9310	9610
	Expenditure Detail Other Sources/Uses Detail	0.00	(10,508.00)	0.00	(385,593.00)				
	Fund Reconciliation					4,325,199.00	0.00		
190	CHARTER SCHOOLS SPECIAL REVENUE FUND			- 1					
	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail Fund Reconcillation	23073-0323		30.00000000000000000000000000000000000	STATE OF STATE OF	0.00	0.00		
OI	SPECIAL EDUCATION PASS-THROUGH FUND								
	Expenditure Detail		A STATE OF THE STATE OF						
	Other Sources/Uses Detail								5
	Fund Reconcillation ADULT EDUCATION FUND			+		532 - 33			
	Expenditure Detail	6,306.00	0.00	107,917.00	0.00		13		
	Other Sources/Lises Detail	2,010.00	0.00	107,917.00	0.00	0.00	0.00		Wite a
	Fund Reconciliation				1	-	-		
	CHILD DEVELOPMENT FUND Expenditure Detail	0.00	200	0.00					E ALGE
	Other Sources/Uses Detail	0.00	0.00	D.00	0.00	0.00	0.00		400
	Fund Reconciliation		i li		ł	0.00	0.00	4.50	
31	CAFETERIA SPECIAL REVENUE FUND						ē		
	Expenditure Detail Other Sources/Uses Detail	4,200.00	0.00	277,676.00	0.00	- 7	- 1		
	Fund Reconciliation				A CYTON OF THE	0.00	0.00		
Ш	DEFERRED MAINTENANCE FUND						à		
	Expenditure Detail	0,00	0.00				6		
	Other Sources/Uses Detail Fund Reconcillation		9		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	0.00	THE PERSON	
1	PUPIL TRANSPORTATION EQUIPMENT FUND		8	CENTRAL DE	100 A		13	The state of the state of	Carlo Carlo
	Expenditure Detail	0.00	0.00	GARGARIAN S			5	THE REAL PROPERTY.	PERSON
	Other Sources/Uses Detail Fund Reconcillation	Children State	Take of the same of the	TO PROPERTY OF THE PARTY OF THE		0.00	0.00	and the second	
	PECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY	Cultimate Total	CARS AND	SALE OF STREET			3		
ī	Expenditure Detail						19		THE PARTY OF
	Other Sources/Uses Detail					0.00	4,325,199.00		ABIN STAR
	fund Reconciliation SCHOOL BUS EMISSIONS REDUCTION FUND	1	3						STEEL STATE
	Expenditure Detail	0.00	0.00				18		
	Other Sources/Uses Detail	0.00	0.00	Company of the Park of the Par	The second secon	0.00	0.00		
	und Reconciliation				12	Estrates attended to	0.00		
	OUNDATION SPECIAL REVENUE FUND				10	435762500	18		
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		19		
	und Reconcillation					Arrest Kill Sar-BORN	0.00	A STATE OF THE STATE OF	
	ECAL RESERVE FUND FOR POSTEMPLOYMENT SENEFITS						8		
	xpenditure Detail					d.	100		
	Other Sources/Uses Detail fund Reconciliation		ii)			0.00	0.00		
	UILDING FUND		dis				5		
	xpenditure Detail	0.00	0.00				13		
	Alter Sources/Uses Detail					0.00	0.00		
	und Reconciliation APITAL FACILITIES FUND		12		OF STREET		100		
	xpenditura Detail	0.00	0.00			-	2		
C	Other Sources/Lises Detail	0.00	0.00			0.00	0.00		
	und Reconciliation	11				0.00	0.00		
1 35 F	FATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00				- 1	18		
	ther Sources/Uses Detail	0.00	0.00			0.00		10 10 10 10 10 A	
	und Reconciliation		13	4.50		0.00	0.00		
	DUNTY SCHOOL FACILITIES FUND		33				18		
	xpenditure Detail ther Sources/Uses Detail	0.00	0.00				18	360000000000000000000000000000000000000	
Ě	und Reconciliation		19			0.00	0.00		
	ECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		20	NEW YORK BENEFIT			100	· · · · · · · · · · · · · · · · · · ·	
Ę	xpenditure Detail	0.00	0.00				38		
	ther Sources/Uses Detail and Reconciliation		遊		STATE OF STREET	0.00	0.00	200 March 2	S.W. A. S. A. S.
	UP PROJ FUND FOR BLENDED COMPONENT UNITS		132		A PART TO SE		- 2		4
E	xpenditure Detail	0.00	0.00	A STATE OF THE PARTY OF			13		The state of
	ther Sources/Uses Detail	- A SOMEON PROPERTY.	SEPARATOR COM			0.00	0.00		
	IND INTEREST AND REDEMPTION FUND		SEASEN SEE B		AT 100 COLE		2.00		
E	spenditure Detail	TOTAL STATE OF	STATE OF STATE OF		Charles to the second		169		
0	ther Sources/Uses Detail					0.00	0.00	462.62	ALAHAMAT A
	and Reconciliation				The second second	0.00	0.00	1	
DE	BT SVC FUND FOR BLENDED COMPONENT UNITS	The state of the			1623		-03		
	ther Sources/Uses Detail	200			154, 35 36	222	3	Constitution of the same	
F	and Reconciliation	SPECIAL S	THE RESERVE OF			0.00	0.00	Far Co. All Co.	N. St. St.
T	X OVERRIDE FUND				Canal What		133		1994
	rpenditure Detail		Self Self Self Self				28	5 712 15 28	
	ther Sources/Uses Detail and Reconciliation					0.00	0.00	A COLUMN	March 1
	EST SERVICE FUND						0.9		
E	penditure Detail	THE STATE OF	Prompton War		12.5		[3]		New York
O	her Sources/Uses Detail					0.00	0.00	- T- 10 - 10 - 10 - 10 - 10 - 10 - 10 -	The State of the S
	and Reconcillation	1	1		6.0	TO STORY TO STORY	3.00	The Paris of the Paris	
	DUNDATION PERMANENT FUND		w		18	企业等	3		De Contract
	penditure Detail	0.00	0,00	0.00	0.00	Street State Control	3.5		T. L. L. T.
E					200	9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	175EFE 2.THE	CHECK PARTY
E:	her Sources/Uses Detail and Reconciliation		1				301	ALC: The PERSON NAMED OF PERSONS IN	
E O FL	nd Reconciliation		1						
00000	nd Reconciliation	0.00	0.00	0.00	0.00				



First Interim 2018-19 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers in 7350	s - Interfund Transfera Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
21 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Delait			95.7			7,007,000	ALCOHAL PROJECTS	EMMODITIONS
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	122			
Fund Reconcidation					0.00	0.00		F200 500 S
OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	计2000年100万元					The second
Other Sources/Uses Detail	-			THE RESERVE OF THE PARTY OF THE	0.00	0.00		Principle
Fund Reconcillation	1 1	- 1			-			
WAREHOUSE REVOLVING FUND	1		A SECTION AND AND					
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	15 E 15 E 15 E 15 E		2000	10000		
Fund Reconciliation		-			0.00	0.00		
SELF-INSURANCE FUND								SECTION FOR
Expenditure Detail	0.00	0.00					CONTRACTOR OF THE PARTY OF	100
Other Sources/Uses Detail	consuctions/ordered to	Bunttis Takissor			0.00	0.00		
Fund Reconciliation	100000000000000000000000000000000000000	230 (33)		N. 100 PAS 1000	0.00	0,00		
RETIREE BENEFIT FUND	SE SECRETARIO		CAR STREET			A PROPERTY OF THE PARTY OF THE		
Expenditure Detail	THE RESERVE	259040504000						
Other Sources/Uses Detail					0.00			
Fund Reconciliation FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expanditure Detail	0.00	0.00			14	Alberta State		
Other Sources/Uses Detail	LANCE THE RESIDENCE OF THE PERSON AND THE PERSON AN	0.00						Part Walter
Fund Reconcillation				AND ASSESSED.	0.00	100 To 10		SEE SECTION OF
WARRANT/PASS-THROUGH FUND	- 17 13 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		PERSONAL STREET					ENGINEERS.
Expenditure Detail				建设的证据的	THE PARTY OF THE PARTY OF			
Other Sources/Uses Detail	7.600			AND THE STATE OF				1000
Fund Reconciliation	- WEST BOOK OF THE							
STUDENT BODY FUND	25,000 (000) (500)	A STATE OF THE STATE OF				The same of the same of		Establish States
Expenditure Detail	A WINGS	Mary The Land	Styleton Property					THE PARTY OF
Other Sources/Uses Detail	· 大學 25 美国中国第		THE DESTRUCTION OF THE PARTY OF	THE PARTY OF THE P				
Fund Reconciletion					THE RESERVE OF			
TOTALS	10,508.00	(10,508.00)	385,593.00	(385,593,00)	4.325,199.00	4.325.199.00	No. of the latest and	PARTE OF THE PARTE

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).
Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form Al, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19) District Regular		15,069.14	14,867.98		-
Charter School			0.00		
	Total ADA	15,069.14	14,867.98	-1.3%	Met
1st Subsequent Year (2019-20) District Regular Charler School	-	15,546.66	15,324.82		
	Total ADA	15,546.66	15,324.82	-1.4%	Met
2nd Subsequent Year (2020-21) District Regular Charter School		16,028.88	15,807.04		
Charter School	Total ADA	16,028.88	15,807.04	-1.4%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:	
(required if NOT met)	
(,,	

2.	CRITERION	
4.	CRUERION	. Hutaumear

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

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

2A. Calculating the District's Enrollment Variances

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

Enrollment

	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
Current Year (2018-19)				I
District Regular	16,031	15,817		
Charter School				
Total Enrollment	16,031	15,817	-1.3%	Met
1st Subsequent Year (2019-20)				
District Regular	16,539	16,303		
Charter School				
Total Enrollment	16,539	16,303	-1.4%	Met
2nd Subsequent Year (2020-21)				
District Regular	17,051	16,815		
Charter School				
Total Enrollment	17,051	16,815	-1.4%	Met

28.	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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

		39	
Explanation:	22.5	71.	
(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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio
Third Prior Year (2015-16)			OFFICE THOUSANDIN
District Regular	13,868	14,691	
Charter School			
Total ADA/Enrollment	13,868	14,691	94.4%
Second Prior Year (2016-17) District Regular Charter School	14,274	15,040	
Total ADA/Enrollment	14,274	15,040	94.9%
First Prior Year (2017-18) District Regular	14,626	15,631	
Charter School	0		
Total ADA/Enrollment	14,626	15,631	93.6%
		Historical Average Ratio:	94.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 94.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form Al, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				Cioled
District Regular	14,868	15,817		
Charter School	0			
Total ADA/Enrollment	14,868	15,817	94.0%	Met
1st Subsequent Year (2019-20) District Regular Charter School	15,325	16,303		
Total ADA/Enrollment	15,325	16,303	94.0%	Met
2nd Subsequent Year (2020-21) District Regular Charter School	15,807	16,815		4,54
Total ADA/Enrollment	15,807	16,815	94.0%	Met

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

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

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

Explanation:			
(required if NOT met)			
(required ii 1401 iiiet)			

27 66159 0000000 Form 01CSI

4.	CRI	TERI	ON: L	.CFF	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 budget adoption.

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

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

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

LCFF Revenue

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

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	164,295,477.00	163,511,639.00	-0.5%	Met
1st Subsequent Year (2019-20)	173,715,448.00	172,443,337.00	-0.7%	Met
2nd Subsequent Year (2020-21)	183,290,021.00	181,993,123.00	-0.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:	
(required if NOT met)	

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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.

	(Resources	Ratio	
	Salaries and Benefits	of Unrestricted Salaries and Benefits	
Fiscal Year	(Forn 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2015-16)	102,617,671.07	122,509,457.24	83.8%
Second Prior Year (2016-17)	111,020,455.28	126,685,018.32	87.6%
First Prior Year (2017-18)	119,718,957.76	135,835,036.85	68.1%
	66.5%		

_	Сиптелt Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the			
greater of 3% or the district's reserve			
standard percentage):	83.5% to 89.5%	83.5% to 89.5%	83.5% to 89.5%

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)

Salaries and Benefits Total Expenditures Ratio
(Form 011, Objects 1000-3999) (Form 011, Objects 1000-7499) of Unrestricted Salaries and Benefits

20	(rollil o II, Objects 1000-3999)	(rom vii, Ubjects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2018-19)	128,861,767.00	153,691,381.00	83.8%	Met
1st Subsequent Year (2019-20)	133,857,669.00	152,206,159.00	87.9%	Met
2nd Subsequent Year (2020-21)	138,350,571.00	157,855,422.00	87.6%	Met

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

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

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

Explanation:			-
(required if NOT met)			
•			

6. CRITERION: Other Revenues and Expenditures

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

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

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

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%

DATA ENTRY: Budget Adoption data that exist will be extracted, otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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. **Budget Adoption** First Interim Budget Projected Year Totals Change is Outside (Form 01CS, Item 6B) Object Range / Fiscal Year (Fund 01) (Form MYPI) Percent Change Explanation Range Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) Current Year (2018-19) 10,732,455.00 11,243,835.00 4.8% No 1st Subsequent Year (2019-20) 10,732,455.00 11,055,616,00 3.0% No 2nd Subsequent Year (2020-21) 10,732,455.00 11.055.616.00 3.0% No Explanation: (required if Yes) Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) Current Year (2018-19) 22,552,580.00 20,181,411.00 -10.5% Yes 1st Subsequent Year (2019-20) 17,521,136.00 17,489,263.00 -0.2%No 2nd Subsequent Year (2020-21) 17.521.136.00 17,489,263.00 -0.2% No Explanation: Updated budget for one-time funds from \$344 per ADA at May Revise to \$184 at Budget Adoption. (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) **Current Year (2018-19)** 8,302,419,00 9,284,993.00 11.8% Yes 1st Subsequent Year (2019-20) 8 302 419 00 9,284,993.00 11.8% Yes 2nd Subsequent Year (2020-21) 8,302,419.00 9,284,993.00 11.8% Yes Explanation: Updated budget for Special Education due to an increase in allocation and various local programs due to carryover funds. (required if Yes) Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) Current Year (2018-19) 10,085,821.00 10,147,075,00 0.6% No 1st Subsequent Year (2019-20) 10,075,820.00 11,309,676.00 12,2% Yes 2nd Subsequent Year (2020-21) 9,785,274.00 10,494,393.00 7.2% Yes Explanation: Carryover funds were allocated to sites and budget is reflected in this category. (required if Yes) Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) Current Year (2018-19) 20,114,586.00 19,140,035,00 -4.8% No 1st Subsequent Year (2019-20) 18.506.711.00 18,001,316.00 -2.7% No 2nd Subsequent Year (2020-21) 17,939,539.00 18,102,731.00 0.9% No Explanation: (required if Yes)

27 66159 0000000 Form 01CSI

6B. Calculating the District's Cha	nge in Total Operating Revenues and	Expenditures		
DATA ENTRY: All data are extracte	ed or calculated.			-
Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal Other State or	nd Other Local Revenue (Section 6A)			
Current Year (2018-19)	41,587,454.00	40,710,239.00	-2.1%	Met
1st Subsequent Year (2019-20)	36,556,010.00	37,829,872.00	3.5%	Met
2nd Subsequent Year (2020-21)	36,556,010.00	37,829,872.00	3.5%	Met
Total Sealer and Succellance	10 10 10 10 10 10 10			
Total Books and Supplies, all Current Year (2018-19)	nd Services and Other Operating Expenditu			
1st Subsequent Year (2019-20)	30,200,407.00 28,582,531.00	29,287,110,00	-3.0%	Met
2nd Subsequent Year (2020-21)	27,724,813.00	29,310,992.00 28,597,124.00	2.5% 3.1%	Met
	27,124,010.00	20,357,124.00	3.176	Met
6C. Comparison of District Total	Operating Revenues and Expenditures	to the Standard Percentage	Range	
Explanation:	otal operating revenues have not changed sin	ce budget adoption by more than ti	he standard for the current year and	two subsequent fiscal years.
Federal Revenue (linked from 6A				
if NOT met)	<u> </u>			
Explanation: Other State Revenue (linked from 6A if NOT met)				
Explanation: Other Local Revenue (linked from 6A if NOT met)		S =		
1b. STANDARD MET - Projected to	otal operating expenditures have not changed	since budget adoption by more tha	an the standard for the current year	and two subsequent fiscal years.
Explanation: Books and Supplies (linked from 6A if NOT met)				
Explanation: Services and Other Exps (linked from 6A if NOT met)	<u>. </u>			

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015). For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts: A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 B. Two percent of the total general fund expenditures and other financing uses for that fiscal year. DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted. First Interim Contribution Projected Year Totals Required Minimum (Fund 01, Resource 8150, Contribution Objects 8900-8999) Status **OMMA/RMA Contribution** 1. 4,197,147.00 4,197,147.00 Met Budget Adoption Contribution (information only) 4,268,724.00 (Form 01CS, Criterion 7, Lines 2c/3e) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided) Explanation:

(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

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

'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

³A 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.

Calculating the District's Deficit Spend	ing Standard Percentage Le	vels		
TA ENTRY: All data are extracted or calculated				
		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Yea (2020-21)
District's Available Reserve Per	rcentages (Criterion 10C, Line 9)	8.6%	9.9%	12.6%
District's Deficit Spendin (one-third of	g Standard Percentage Levels avallable reserve percentage):	2.9%	3.3%	4.2%
Calculating the District's Deficit Spend	ing Percentages			
nd columns.	on mere a exists, data for the two	o annsedneut Aesiz Mill De extract	es, il liot, enter data for the two subseque	nt years into the first and
and columns.	Projected Y Net Change in Unrestricted Fund Batance	ear Totals Total Unrestricted Expenditures and Other Financing Uses	Deficit Spending Level	at years into the first and
Fiscal Year	Projected Y Net Change in	ear Totals Total Unrestricted Expenditures	Deficit Spending Level (If Net Change in Unrestricted Fund	
Fiscal Year ant Year (2018-19)	Projected Y Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (888,185.00)	Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01), Objects 1000-7999) (Form MYPI, Line B11) 153,691,361.00	Deficit Spending Level	Status Met
Fiscal Year ent Year (2018-19) Subsequent Year (2019-20)	Projected Y Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPJ, Line C) (888, 185.00) 2,325,149.00	(ear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) 153,691,361.00 152,206,159.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.6% N/A	Status
Fiscal Year ent Year (2018-19) Subsequent Year (2019-20)	Projected Y Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (888,185.00)	Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01), Objects 1000-7999) (Form MYPI, Line B11) 153,691,361.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.6%	Status Met
Fiscal Year Fiscal Year Tent Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21) Comparison of District Deficit Spending	Projected Y Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPJ, Line C) (886, 185.00) 2,325,149.00 6,225,672.00	(ear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) 153,691,361.00 152,206,159.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.6% N/A	Status Met Met
Fiscal Year ent Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21)	Projected Y Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (888,185.00) 2,325,149.00 6,225,672.00 to the Standard is not met.	fear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 153,691,381.00 152,206,159.00 157,855,422.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.6% N/A N/A N/A	Status Met Met Met

CRITERION: Fund and Cash Balances

2018-19 First Interim General Fund School District Criteria and Standards Review

27 66159 0000000 Form 01CSI

A. FUND BALANCE STANDAR	D: Projected general fund balance will be positive a	t the end of the current fiscal	year and two subsequent fiscal years.
9A-1. Determining if the District's Ge	eneral Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are extra	cted. If Form MYPI exists, data for the two subsequent years v	vill be extracted; if not, enter data fo	r the two subsequent years.
Fiscat Year Current Year (2018-19)	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2) 21,337,082.00	Status Met	
1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	22,653,851.00 28,879,523.00	Met Met	
,,		10103	
9A-2. Comparison of the District's E	nding Fund Balance to the Standard		
DATA ENTRY: Enter an explanation if the s	tandard is not met.		
*			
to arrivorate mer - i lojacad gano	ral fund ending balance is positive for the current fiscal year a	no two subsequent riscat years.	
Explanation: (required if NOT met)			
	D: Projected general fund cash balance will be posit	ive at the end of the current fi	scal year.
B-1. Determining if the District's En	ing Cash Balance is Positive		
DATA ENTRY: If Form CASH exists, data w	ill be extracted; if not, data must be entered below.		
	Ending Cash Balance General Fund		
Fiscal Year Jurrent Year (2018-19)	(Form CASH, Line F, June Column) 21,315,482.66	Status	
B-2. Comparison of the District's En	ding Cash Balance to the Standard		
ATA ENTRY: Enter an explanation if the st	andard is not met,		
1a. STANDARD MET - Projected gener	al fund cash balance will be positive at the end of the current	Iscal year.	
Explanation: (required if NOT met)			

10. CRITERION: Reserves

STANDARD: Available reserves' 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 \$67,000 (greater of)	0	to	300	_
4% or \$67,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

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.

No

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	14,868	15,325	15,804
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):

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

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

10B. Calculating the District's Reserve Standard

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

- Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No.)
- Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

2nd Subsequent Year (2020-21)	1st Subsequent Year (2019-20)	Current Year Projected Year Totals (2018-19)
212,050,480,00	207,409,597.00	209,857,344.00
0.00	0.00	0.00
212,050,480.00	207,409,597.00	209,857,344.00
3%	3%	3%
6,361,514.40	6,222,287,91	6,295,720.32
0,00	0.00	0.00
8,361,514.40	6,222,287.91	6,295,720.32

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.

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.

	Calculating			

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.

eserve Amounts nrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year
General Fund - Stabilization Arrangements	(2010-10)	(2019-20)	(2020-21)
(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	2.22
2. General Fund - Reserve for Economic Uncertainties	5.00	0,00	0.00
(Fund 01, Object 9789) (Form MYPI, Line E1b)	6,295,720.00	6,222,288.00	6,361,514.00
General Fund - Unassigned/Unappropriated Amount		5,555,555,555	0,001,314.88
(Fund 01, Object 9790) (Form MYPI, Line E1c)	11,781,401.00	14,335,867.00	20,375,904.00
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)			
5. Special Reserve Fund - Stabilization Arrangements	0.00	0.00	0.00
(Fund 17, Object 9750) (Form MYPI, Line E2a)			
Special Reserve Fund - Reserve for Economic Uncertainties	0.00		
(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount	0.00		
(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount	5.00		
(Lines C1 thru C7)	18,077,121.00	20,558,155.00	26,737,418.00
District's Available Reserve Percentage (Information only)		20,000,100.00	20,731,418.00
(Line 8 divided by Section 10B, Line 3)	8.61%	9.91%	12.61%
District's Reserve Standa			12.0170
(Section 10B, Line	7): 6,295,720.32	6,222,287.91	6,361,514.40
State	us: Met	Met	Met

 	. Compar	IDUIT U	ı walııkı	RUSEIVE	Ambunt	TΩ	INO	NIBRI	погг

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

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

Employations	
Explanation:	
(required if NOT met)	
(reduired it (40) (100)	
	T. Control of the con

SUP	PLEMENTAL INFORMATION
DATA	ENTDY: Click the appearate Vesselle hatter for the second
	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
18.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? Yes
1b.	If Yes, identify the liabilities and how they may impact the budget:
	-Developer Fees Liligation - District's exposure \$329,515.20 Construction of Rancho San Juan High School - liability unknown at thist time
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 budget adoption by more than five percent? No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be reptaced to continue funding the ongoing expenditures in the following fiscal years:
	©
S3.	Temporary Interfund Borrowings
ta,	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
	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

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

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 budget adoption.

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

-5,0% to +5.0%
District's Contributions and Transfers Standard: or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted Ge	eneral Fund				
(Fund 01, Resources 0000-199					
Current Year (2018-19)	(20,788,667.00)	(20,407,332.00)	-1.8%	(381,335.00)	Met
1st Subsequent Year (2019-20)	(20,788,667,00)	(20,407,332.00)		(381,335.00)	Met
2nd Subsequent Year (2020-21)	(20,788,667.00)	(20,407,332.00)		(381,335.00)	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	3,200,000,00	4,325,199.00	35.2%	1,125,199.00	Not Met
1st Subsequent Year (2019-20)	0.00	4,323,139.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					P1 91371
Current Year (2018-19)	0.00		0.001		***
		0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0,00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
SSB. Status of the District's Project	g deficits in either the general fund or any other				
DATA ENTRY: Enter an explanation if No	t Met for items 1a-1c or if Yes for Item 1d.				
ta. MET - Projected contributions have	ve not changed since budget adoption by mor	re than the standard for the curr	ent year and	t two subsequent fiscal years.	
Explanation: (required if NOT met)					
 NOT MET - The projected transfer identify the amounts transferred, in the transfers. 	ers in to the general fund have changed since by fund, and whether transfers are ongoing or	budget adoption by more than to cone-time in nature. If ongoing,	he standard explain the	for any of the current year or subs district's plan, with timeframes, for	equent two fiscal years, reducing or eliminating
Explanation: Bud (required if NOT met)	iget was updated to reflect estimated cost for	the new multi-purpose classroo	om/cafeteria	building at Mount Toro High School	ol.
0.00	2010				

	but have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.	
Explanation: (required if NOT met)		
O - There have been no o	mailed menined and appropriate	
	apital project cost overruns occurring since budget adoption that may impact the general fund operational budget.	
	apilal project cost overrung occurring since budget adoption that may impact the general fund operational budget.	
Project information: (required if YES)	apilal project cost overrung occurring since budget adoption that may impact the general fund operational budget.	
Project Information:	apilal project cost overrung occurring since budget adoption that may impact the general fund operational budget.	
Project Information:	apical project cost overrung occurring since budget adoption that may impact the general fund operational budget.	

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.

		ar debt agreements, and new progra			
S6A. Identification of the District	's Long-t	erm Commitments			
DATA ENTRY: If Budget Adoption data Extracted data may be overwritten to u all other data, as applicable.	exist (Fon pdate long	m 01CS, liem S6A), long-lerm comm -lerm commitment data in item 2, as a	itment data will be extract applicable. If no Budget A	ed and it will only be necessary to click the a doption data exist, click the appropriate butt	appropriate button for Item 1b. ons for items 1a and 1b, and en
a. Does your district have long (if No, skip items 1b and 2)	g-lerm (mui and section	itiyear) commitments? as S6B and S6C)		/es	
b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?			l l	No	
If Yes to Item 1a, list (or updat benefits other than pensions (0)	e) all new a OPEB); OP	and existing multiyear commitments a EB is disclosed in Item S7A.		ervice amounts. Do not include long-term or	ommitments for postemployment
Type of Commitment	# of Years Remaining	SA Funding Sources (Revenu	CS Fund and Object Code es)	s Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases Certificates of Participation					
Seneral Obligation Bonds Supp Early Retirement Program State School Building Loans		Fund 21 Bonds: Measure M, F & B	Fund 21, Re	source 9010,9110,9111,9210	56,588,44
Compensated Absences 1		Varies depending on employees fun	ding Varies on er	nployees who earn vacation	1,502,85
_	technic Of	600	100100010	ingle year wife call vacation	1,302,63
Other Long-term Commitments (do not	Include OF	EB):			1
				741	
TOTAL:					
TOTAL:					58,091,296
Type of Commitment (continue	d)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Certificates of Participation					
ieneral Obligation Bonds supp Early Retirement Program tate School Building Loans		14,638,696	10,943,6	50 5.894,900	55,205,275
compensated Absences	l	1,502,855	1,502,8	55 1,502,855	1,502,855
ther Long-term Commitments (continu	ed):		324		
			37.52		
Total Annual P		16,141,551	12,446,50	05 7,397,755	56,708,130
11 4-4-11		sed over prior year (2017-18)?	No	No	Yes

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<u> 568.</u>	Comparison of the Distric	ct's Annual Payments to Prior Year Annual Payment
	ENTRY: Enter an explanation	
1a.	Yes - Annual payments for funded.	ong-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
	Explanation: (Required if Yes to increase in total annual payments)	District will issue Bonds through Measure B to pay Bond Anticipation Notes.
S6C. I	dentification of Decrease	s to Funding Sources Used to Pay Long-term Commitments
		Yes or No button in Item 1; if Yes, an explanation is required in Item 2.
1.	Will funding sources used to	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
		No
2.	No - Funding sources will no	of decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
	Explanation: (Required if Yes)	

S7. Unfunded Liabilities

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

57A.	dentification of the District's Estimated Unfunded Liability for Pos	stemployme	nt Benefits Oth	er Than Per	nsions (OPER)	
						
DATA First II	ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. Budget iterim data in Items 2-4.	i Adoption data	that exist (Form (01CS, Item S7	(A) will be extracted; otherwi	se, enter Budget Adoption and
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)		'es]		
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?					
	Ĺ	[No			
	c. If Yes to item 1a, have there been changes since budget adoption in OPEB contributions?					
	L		10	J		
_			Budget Add			
2.	OPEB Liabilities		(Form 01CS, It		First Interim	
	a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable)			0,472.00	30,450,511.00	
	c. Total/Net OPEB liability (Line 2a minus Line 2b)			79,641.00	0.00	
			1,50	70,031.00	30,450,511.00	
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		A			
	e. If based on an actuarial valuation, indicate the date of the OPEB valuation	art.	Actuaria Oct 01, 20		Actuarial	
		***.	Oct 01, 20	ם וע	Oct 04, 2018	
3.	OPEB Contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)		4,05	em S7A) 6,480.00 6,480.00	First Interim 5,080,612.00 5,080,612.00	
	ziid Subsequent Tear (2020-21)		4,05	6,480.00	5,080,612.00	
	 D. OPEB amount contributed (for this purpose, include premiums paid to a set (Funds 01-70, objects 3701-3752) 	elf-insurance fu	nd)			
	Current Year (2018-19)		76	9,069.00	727,463.00	
	1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)			9,069.00	727,463.00	
	2nd Subsequent Year (2020-21)		76	9,069.00	727,463.00	
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2018-19)		1 25	8,169.00	+ 205 E4E 00	
	1st Subsequent Year (2019-20)			3.381.00	1,365,545.00 1,372,538.00	
	2nd Subsequent Year (2020-21)	1		7,381.00	1,532,244.00	
	d. Number of retirees receiving OPEB benefits					
	Current Year (2018-19) 1st Subsequent Year (2019-20)	1		74	69	
	2nd Subsequent Year (2019-20)			74	69 69	
		,			00	
4.	Comments:					

S7B.	Identification of the District's Unfunded Liability for Self-Insura	ince Programs
DATA		iget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
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
	If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	nta
	If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim
3,	Self-insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	Budget Adoption (Form 01CS, Item S7B) First Interim
	Amount contributed (funded) for self-insurance programs Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	
4.	Comments:	

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratifled since budget adoption, 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.

<u> </u>					
	. Cost Analysis of District's Labor Ag	reements - Certificated (Non-ma	anagement) Employees		
DATA	A ENTRY: Click the appropriate Yes or No b	outton for "Status of Certificated Labor	Agreements as of the Previous	Reporting Period." There are no extra	ctions in this section.
Statu Vere	is of Certificated Labor Agreements as o all certificated labor negotiations settled as	f the Previous Reporting Period of budget adoption?			
		nplete number of FTEs, then skip to se	ection S8B.		
		inue with section SSA.			
Certif	ficated (Non-management) Salary and Be	mefit Megatistians			
	,	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
lumb	per of certificated (non-management) full-				
	equivalent (FTE) positions	888.9	928,1	945.0	962
ta.	Have any salary and benefit negotiations	been settled since budget adoption?	No		
				the COE, complete questions 2 and 3.	
	If Yes, and	the corresponding public disclosure d plete questions 6 and 7.	locuments have not been filed v	with the COE, complete questions 2-5.	
1b.	,,	itilf unsettled?	Yes		
legot 2a.	lations Settled Since Budget Adoption	,			
2b.	certified by the district superintendent and	, was the collective bargaining agreen d chief business official? of Superintendent and CBO certificat			
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargain if Yes, date	, was a budget revision adopted ning agreement? of budget revision board adoption:	n/a_		
4.	Period covered by the agreement:	Begin Date:	Enc	d Date;	
5.	Salary settlement:	_	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement included in projections (MYPs)?				
	Total cost o	One Year Agreement f salary settlement			
	% change in	n salary schedule from prior year or			
	Total cost o % change in	or Multiyear Agreement			
	Total cost o % change ir (may enter t	or Multiyear Agreement f salary settlement salary schedule from prior year	support multiyear salary commit	ments;	
	Total cost o % change ir (may enter t	or Multiyear Agreement f salary settlement a salary schedule from prior year ext, such as "Reopener")	support multiyear salary commit	ments;	
	Total cost o % change ir (may enter t	or Multiyear Agreement f salary settlement a salary schedule from prior year ext, such as "Reopener")	support multiyear salary commit	ments:	

tiations Not Settled			
Cost of a one percent increase in salary and statutory benefits	792,409		
	Current Year	1st Subsequent Year	2nd Subsequent Year
Amount included for any tentative salary schedule increases			(2020-21)
The state of the same of the state of the st	0	0	0
icated (Non-management) Health and Welfare (H&W) Benefits	(2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the interim and MYPs?	Vas	V	W
Total cost of H&W benefits			Yes 11,991,576
Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year	78.6%	78.6%	78.6%
icated (Non-management) Prior Year Settlements Negotiated Budget Adoption			125
ly new costs negotiated since budget adoption for prior year nents included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs	7.0		
ir res, explain the nature of the new costs:	70		77.5
cated (Non-management) Step and Column Adjustments	Сителt Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the interim and MYPs?	Vee	V	Man
Cost of step & column adjustments	The state of the s		Yes
Percent change in step & column over prior year	1,000,002	1,114,375	1,143,957
cated (Non-management) Attrition (layoffs and retirements)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are savings from attrition included in the interim and MYPs?	No	No	No
Are additional H&W benefits for those laid-off or retired			
curbologs upreded to the intestiti Stid MALES.	Yes	Yes	Yes
ated (Non-management) - Other er significant contract changes that have occurred since budget adoption and the 	he cost impact of each change (i.e., o	class size, hours of employment, leave	of absence, bonuses, etc.):
	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 Icated (Non-management) Prior Year Settlements Negotiated Budget Adoption By new costs negotiated since budget adoption for prior year If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Cated (Non-management) Step and Column Adjustments Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Amount included for any tentative salary schedule increases Current Year (2018-19) Are costs of H&W benefit changes included in the interim and MYPs7 Total cost of H&W cost paid by employer Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year Catad (Non-management) Prior Year Settlements Negotiated Budget Adoption If Yes, explain the interim? If Yes, explain the nature of the new costs included in the interim and MYPs Cost of tep & column adjustments Percent change in step & column over prior year Catad (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? Ves Catad (Non-management) - Other	Amount included for any tentative salary schedule increases Current Year (2018-19) (2019-20) Cated (Non-management) Health and Welfare (H&W) Benefits Are costs of H&W benefit changes included in the interim and MYPs? Total cost of H&W cost paid by employer Percent projected change in H&W cost over prior year Icated (Non-management) Prior Year Settlements Negotiated Budget Adoption by new costs negotiated since budget adoption for prior year 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 (2018-19) (2019-20) 78.6% 78.6% 78.6% 78.6% Current Year It Yes, explain the nature of the new costs: Current Year (2018-19) (2019-20) Are savings from attrition included in the interim and MYPs? No No No Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? Yes Yes

<u>S8B.</u>	Cost Analysis of District's Labor A	greements - Classified (Non-	management)	Employees			
DATA	ENTRY: Click the appropriate Yes or No	button for "Status of Classified Lab	or Agr oo ments :	as of the Previous	Reporting	Period." There are no extract	tions in this section.
Statu	s of Classified Labor Agreements as of	the Previous Reporting Period					
44616	all classified labor negotiations settled as if Yes, co	of budget adoption? Implete number of FTEs, then skip	to section SSC	No			
		ntinue with section S8B.		110			
Class	ified (Non-management) Salary and Be	nefit Negotiations					
		Prior Year (2nd Interim) (2017-18)		ent Year 118-19)		1st Subsequent Year	2nd Subsequent Year
Numb FTE p	er of classified (non-management) ositions	568.4		580.4		(2019-20)	(2020-21)
1a.	Have any salary and benefit negotiation			,	<u> </u>	580.4	580.4
	If Yes, an	d the corresponding public disclosu	ire documents h	No No lave been filed with	h the COE.	complete questions 2 and 3.	
	ii Yes, an	d the corresponding public disclose aplete questions 8 and 7.	ure documents h	ave not been filed	with the C	DE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations If Yes, co.	still unsettled? mplete questions 6 and 7.		Yes			
Manati		inplace questions a dita 1.		103			
<u>2a.</u>	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a	a), date of public disclosure board (meeting:		 -		
2b.	Per Government Code Section 3547.5(I						
	certified by the district superintendent a	nd chief business official?					
	If Yes, dat	ie of Superintendent and CBO certi	fication:				
3.	Per Government Code Section 3547.5(c), was a budget revision adopted					
	to meet the costs of the collective barga	ining agreement? e of budget revision board adoption	n:	n/a			
4.	Period covered by the agreement;						*1
		Begin Date:] E	ind Date: [7
5.	Salary settlement:			nt Year 16-19)	1	st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear					
	biolections (MLLs)?						
	Total cost	One Year Agreement of salary settlement					
	10(8) (03)	or salary settlement					
	% change	in salary schedule from prior year					
		Multiyear Agreement					
	Total cost	of salary settlement					
		in salary schedule from prior year text, such as "Reopener")					
	Identify the	source of funding that will be used	l to support mult	iyear salary comm	nitments;		
						 _	
egotia	tions Not Settled						
	Cost of a one percent increase in salary	and statutory benefits		189,946			
			Curren	t Year	15	t Subsequent Year	2nd Subsequent Year
7.	Amount included for any tentative salary	schedule increases	(201)	8-19) o		(2019-20)	(2020-21)

of H&W benefit changes included in the interim and MYPs? of H&W benefits H&W cost paid by employer		1	2nd Subsequent Year (2020-21)	
of H&W benefits				
	Yes	Yes	Yes	
LIGIAA CO21 DRIID DA EIUDIOAEL	6,040,065 86.1%	6,040,065	6,040,065	
elected change in H&W cost over prior year	00.139	86.1%	88.1%	
nagement) Prior Year Settlements Negotlated				
negotiated since budget adoption for prior year	No			
unt of new costs included in the interim and MYPs ain the nature of the new costs:	110			
nagement) Step and Column Adjustments	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)	
Clump adjustments included in the interior and MVR-2	Von			
& column adjustments			Yes	
nge in step & column over prior year	134,055	100,249	158,413	
nagement) Attrition (layoffs and retirements)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)	
from attrition included in the interim and MYPs?	No	No	No No	
al H&W benefits for those laid-off or retired ncluded in the interim and MYPs?	Yes	Yes	Yes	
	ption legatiated since budget adoption for prior year d in the interim? unt of new costs included in the interim and MYPs ain the nature of the new costs: Inagement) Step and Column Adjustments column adjustments included in the interim and MYPs? La column adjustments inge in step & column over prior year inagement) Attrition (layoffs and retirements) from attrition included in the interim and MYPs? all H&W benefits for those laid-off or retired included in the interim and MYPs?	ption legatiated since budget adoption for prior year d in the interim? No unt of new costs included in the interim and MYPs ain the nature of the new costs: Current Year (2018-19) Column adjustments included in the interim and MYPs? A column adjustments Inagement) Attrition (layoffs and retirements) Inagement) Attrition included in the interim and MYPs? All H&W benefits for those laid-off or retired Included in the interim and MYPs? All H&W benefits for those laid-off or retired Included in the interim and MYPs? Yes Current Year (2018-19) No Yes Yes No No No No No No No No No N	prioring the properties of the interimental properties of the	

S8C	Cost Analysis of District's Labor Age	reements - Management/Supervis	sor/Confidential Employees	3.	
DAT/	A ENTRY: Click the appropriate Yes or No busterline.	utton for "Status of Management/Supen	visor/Confidential Labor Agreem	nents as of the Previous Reporting Peri	od." There are no extractions
Statu	s of Management/Supervisor/Confidentia	I Labor Agreements as of the Previo	us Reporting Period	-21.40%	
Were	all managerial/confidential labor negotiation if Yes or n/a, complete number of FTEs, if No, continue with section S8C.		No		
Mana	igement/Supervisor/Confidential Salary a	nd Benefit Negotiations			
		Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Numt confic	er of management, supervisor, and lential FTE positions	105.0	110.0	110.0	110.0
1a.	,,	been settled since budget adoption? plete question 2,	No		
	If No, comp	lete questions 3 and 4.	700		
1b.		ill unsettled? plete questions 3 and 4.	Yes		
		hiere decorrors 2 tills 4"			
<u>Nego:</u> 2,	lations Settled Since Budget Adoption Salary settlement:		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear		10.02	12020 2 17
	Total cost o	f salary settlement			
		atary schedule from prior year lext, such as "Reopener")			
Negot	lations Not Settled				
3,	Cost of a one percent increase in salary a	nd statutory benefits	109,366		
			Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4.	Amount included for any tentative salary a	chedule increases	0	0	Ö
Mana	namenti Primanda nat One filde vate i				
-lealth	gement/Supervisor/Confidential nand 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 include	id in the interim and MYPs?	Yes		
2.	Total cost of H&W benefits		1,527,686	Yes 1,527,686	Yes 1,527,686
3. 4.	Percent of H&W cost paid by employer		72.3%	72.3%	72.3%
4.	Percent projected change in H&W cost ov	er prior year			
	ement/Supervisor/Confidential nd Column Adjustments		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year
1.				(2013-20)	(2020-21)
2.	Are step & column adjustments included in Cost of step & column adjustments	the interm and MYPS?	Yes	Yes	Yes
3.	Percent change in step and column over p	rior year	144,837	146,629	149,829
	ement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are costs of other benefits included in the i	nterim and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits		78,708	78,708	78,708
3.	Percent change in cost of other benefits ov	er prior year		100000000000000000000000000000000000000	

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S9. Status of Other Funds

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

\$9A.	Identification of Other Funds with Negative Ending Fund Balances
DATA	ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.
1.	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
	If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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ADDITIONAL FISCAL INDICATORS						
The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.						
DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; item A1 is automatically completed based on data from Criterion 9.						
A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)		No			
A2.	Is the system of personnel position control independent from the	ne payroil system?	No			
A3.	Is enrollment decreasing in both the prior and current fiscal years?		No			
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?		No			
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		Na			
A6.	Does the district provide uncapped (100% employer paid) health retired employees?	th benefits for current or	No			
A7.	Is the district's financial system independent of the county office system?		No			
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)		No			
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?		No			
Then providing comments for additional fiscal indicators, please include the item number applicable to each comment.						
	Comments: (optional)					
	·					

End of School District First Interim Criteria and Standards Review

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First Interim 2018-19 Projected Totals Technical Review Checks

Salinas Union High

Monterey County

Following is a chart of the various types of technical review checks and related requirements:

- F Fatal (Data must be corrected; an explanation is not allowed)
- W/WC Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.