

GLENDALE UNIFIED SCHOOL DISTRICT

December 15, 2020

ACTION REPORT NO. 2

TO: Board of Education

FROM: Dr. Vivian Ekchian, Superintendent

SUBMITTED BY: Stephen Dickinson, Chief Business and Financial Officer

PREPARED BY: Karineh Savarani, Director, Financial Services
Craig Larimer, Financial Analyst

SUBJECT: First Interim Financial Report and Certification – AB 1200

The Superintendent recommends that the Board of Education approve the attached certification indicating that, based on the budgetary information available on October 31, 2020, the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification). The approval of this report will authorize the 2020-21 budget adjustments identified within this report.

The requirement for districts to prepare Interim Financial Reports is outlined in AB 1200 (Chapter 1213/1991) and AB 1708 (Chapter 924/1994). These statutes require county offices and the California Department of Education to closely monitor and review district budget and financial reports. Additionally, those agencies have been provided authority to intervene in district budget and financial matters and, as necessary, in other areas of school district operations.

During each fiscal year, two interim financial reports are required. In each of these reports, the Board of Education must determine if it will be able to meet its financial obligations for the current and two subsequent fiscal years. One of the following certifications must be made:

1. Positive – the district will be able to meet its financial obligations for the current and two subsequent fiscal years.
2. Qualified – the district may not be able to meet its financial obligations for the current and two subsequent fiscal years.
3. Negative – the district will be unable to meet its financial obligations for the current and two subsequent fiscal years.

Along with the Interim Financial Report, districts are required to furnish a narrative for each fund, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). **The financial information and certification form included with this report indicates that the District will be able to meet its financial obligations through 2022-23.** The Local Control Formula Funding (LCFF) State Funding is projected at 0% COLA for 2020-21 and future years. It is prudent to remember that revenue assumptions may decrease if other unexpected state tax shortfalls occur, or the District student enrollment, ADA, or demographics change.

Due to the continuous increase in the CalSTRS and CalPERS rates, as well as, the continuing structural deficit, the District is now projecting out 4 years.

The District is recommending a “**positive**” certification for the First Interim Report. It is important to note that the 2019-20 full LCFF growth has been used, and an ongoing Fiscal Stabilization Plan has been implemented in the budget for 2020-21 of \$5 million and 2021-22 of \$12-\$15 million, which is recommended for approval as part of this First Interim Report.

UNRESTRICTED GENERAL FUND NARRATIVE

The Interim Financial Report is submitted in the format prescribed by the State Office of Fiscal Management and Accountability, and approved by the California Department of Education. The Interim Financial Report is a result of a coordinated effort by the accounting staff, the Financial Analyst, and various departments and staff across the District.

The information in this report represents the actual and projected financial position of the General Fund as of October 31, 2020. Column A (Original Budget) represents summarized income or expenditure figures as approved in the adopted budget. Column B (Board-Approved Operating Budget) represents the revised budget as changed by budget revisions and appropriation transfers through October 31, 2020. Column C (Actuals to Date) shows the funds actually received or spent through October 31, 2020. Column D (Projected Year Totals) provides projections for the income or expenditure figures through June 30, 2021. Column E (Difference) reflects the difference between Column B and Column D, which represents positive or negative variances in projected balances. A positive difference in a revenue item indicates that actual income is projected to exceed budgeted income. A positive difference in an expenditure item indicates that actual expenditures will be less than budgeted expenditures.

General and Other Fund Highlights

Multi-Year Budget Assumptions

The LCFF establishes base grants for four grade spans with supplemental and concentration add-on for English Learners (EL), free and reduced-price meal eligible students and foster youth students, and provides additional funding for K-3 CSR, Grades 9-12, Home-to-School Transportation and the Targeted Instructional Improvement Grant (TIIG). Please see “Attachments A and B” for comparison of projection changes and assumptions. As it is noted below due to 0% COLA in 2020-21, the total base grant for 2020-21 is the same as 2019-20.

The Base Grant rates for 2020-21 are:

<u>Grade Level</u>	<u>Base Grant Amount per ADA</u>	<u>COLA 0 Percent</u>	<u>Augmentation</u>	<u>Base Grant</u>
K-3	\$7,702	\$0	\$801	\$8,503
4-6	\$7,818	\$0	\$0	\$7,818
7-8	\$8,050	\$0	\$0	\$8,050
9-12	\$9,329	\$0	\$243	\$9,572

The First Interim budget adjustments in Attachment B include several important items to highlight. The following are adjustments to the 2020-21 Adopted Budget:

- CalSTRS and CalPERS Adjustments
- Decrease in Special Education Funding
- Revised LCFF Funding Variables
- Budgeted Prior Year Carry-Over (2020-21 only)
- Projected Fiscal Stabilization Plan (2021-22)
- One-time savings due to shift of expenditures to COVID-19 Funds (2020-21 only)

The multi-year plan also reflects adjustments to the LCFF revenue projection. The COLA/ADA assumptions are listed in Attachment A. In 2020-21, cash deferrals of the LCFF revenues were reintroduced. The District cash flow projection incorporates significant deferrals of approximately \$45 million beginning in February 2021. Due to this large amount of cash deferral, the District is considering doing the Tax Revenue Anticipation Note (TRANs). Fiscal year 2020-21, is the second year that has been impacted by the pandemic-induced recession. The length, and curve, of the recession varies depending upon the source, but nearly everyone concurs that the recession is here, and the recovery back to pre-pandemic levels is not imminent. The LCFF factors for cost-of-living adjustments (COLA) and funded COLA are not likely to grow in 2021-22. The January State Budget Proposal will give the first glimpse at the Governor’s projections for the rest of 2020-21 and 2021-22. Attachment B summarizes the impact of the expenditure and revenue changes.

Enrollment Projections

The Adopted Budget assumed a decrease of 246 students in 2020-21, based on agreed upon assumption of 1% decrease, and flat in 2021-22. These assumptions have now been modified based on CALPADS to an additional decrease of 348 in 2020-21, and an additional decrease of 1.5% for 2021-22, and flat for 2022-23 and beyond. The revenue impact is included in this revision. Enrollment projections will be continuously monitored and adjusted. See attachments C and D.

Local Control Funding Formula Income (LCFF)

The 2020-21 LCFF calculation results in a 0% net funding increase which reflects a 0% COLA. This is a net decrease of \$17 per ADA and a total grade span average of \$9,605 per ADA. Current year funded ADA is projected to be 24,710. In the State Budget Act, it was anticipated that there would be a COLA increase of 0% in 2021-22 and 2022-23. Attachment B highlights the fiscal impact of the change in LCFF funding.

Other State Revenue

The State Budget reflects categorical COLAs at 0% for 2021-22 and 2022-23.

Lottery

Lottery income for years 2020-21 through 2022-23 is based on estimates provided by the California Department of Education, the Los Angeles County Office of Education (LACOE), and School Services of California. The District's estimate of \$150 per ADA in the Unrestricted General Fund and \$49 in the Restricted General Fund is based on the recommendation from LACOE for the First Interim budget.

Analysis of Ending Fund Balance – Governmental Funds

To ensure compliance with the California Education Code, the financial resources of the District are divided into separate funds for which separate accounts are maintained for recording cash, other resources and all related liabilities, obligations and equities.

The chart below is a reconciliation of 2019-2020 Ending Fund Balance per the Unaudited Actuals Report filed with the State and Ending Fund Balance in the District Auditor’s audit report.

Glendale Unified School District Analysis of Ending Fund Balance - Governmental Funds June 30, 2020		
Ending Fund Balance per Unaudited Actuals reported to the Board		
General Fund	\$ 55,041,771	} \$60,448,532
Deferred Maintenance Fund (14.0)	5,406,761	
Building Fund (21.1)	63,007,181	
Clean Renewable Energy Bond Fund (21.2)	74,008	
Special Reserve for Capital Outlay (40.1) & (40.2)	20,034,452	} \$50,118,439
Child Development Fund (12.0)	327,094	
Cafeteria Fund (13.0)	2,274,369	
Capital Facilities Fund (25.0)	10,603,576	
State School Building Fund (35.0)	5,177	
Bond Interest and Redemption Fund (51.0)	16,873,771	
Debt Service Fund (56.0)*	<u>91,982,129</u>	
Summary - Ending Fund Balance	<u>\$ 265,630,289</u>	
Ending Fund Balance per Audit		
General Fund	\$ 60,448,532	
Building Fund (21.1)	63,007,181	
Clean Renewable Energy Bond Fund (21.2)	74,008	
Debt Service Fund (56.0)*	91,982,129	
Other Governmental Fund	<u>50,118,439</u>	
Summary - Ending Fund Balance	<u>\$ 265,630,289</u>	
*Note: Included in the Debt Service Fund (56.0) is \$85,038,935 held in escrow for future General Obligation Bond refunding related to the 2016 GO Crossover Bonds. The remaining \$6,934,194 are funds earmarked for future year textbook adoptions.		

General Fund - the general operating fund of the District is used to account for all financial resources except those required to be accounted for in another fund. Due to the reporting requirements of GASB 54, the Deferred Maintenance Fund no longer meets the definition of a special revenue fund, as it is no longer primarily composed of restricted or committed revenue sources. Therefore, all activities of this fund are reported in the General Fund in the amount of \$60,448,532.

Debt Service Fund (56.0) – used for large expenditures that are “one-time” in nature. Included in this fund is \$85,038,935 held in escrow for future General Obligation Bond refunding related to the 2016 GO Crossover Bonds. The remaining \$6,934,194 are funds earmarked for future year textbook adoptions.

Building Fund (21.1) – used to account for Measure S Bond projects. The ending balance is \$63,007,181.

Clean Renewable Energy Bonds (CREBs) Fund (21.2) – used to account for solar projects. The ending balance is \$74,008.

Non-Major Governmental Funds Includes:

- Special Reserve Fund for Capital Outlay Projects (40.1) and (40.2) – used to account for funds designated by the Board and/or restricted for capital outlay, major deferred maintenance, major equipment replacement needs and the modernization of cafeteria facilities.
- Special Revenue Funds – used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. Included are the Child Development Fund (12.0) and the Nutritional Services Fund (13.0).
- Capital Projects Funds – used to account for the financial resources that are restricted, committed or assigned for the acquisition and/or construction of major governmental general fixed assets. Included are the Capital Facilities Fund (25.0), State School Building Fund (35.0), and the Bond Interest and Redemption Fund (51.0).

The combined ending balance is \$50,118,439.

2019-20 Ending Fund Balance

The Unrestricted General Fund Balance at the end of 2019-20 was \$45.7 million. It is comprised of various Reserves and Assignments. When the year-end closing process takes place, a number of items are reviewed to determine if there are obligations that need to carry forward into the next fiscal year. If the items have not been received but there is an obligation/commitment that is still outstanding, then that commitment is listed in the section titled “Assigned Funds” as one of the components of the Ending Fund Balance.

The State requires that the District maintain a minimum of 3% of the total expenditures in the Unrestricted and Restricted General Fund in a designated reserve titled Economic Uncertainties for the current year and two subsequent years. At the close of 2019-20, that 3% requirement totaled \$9.7 million and the District had sufficient reserves.

The District has had a structural deficit spending pattern since 2008. This will continue into 2020-21, 2021-22, and 2022-23. Structural deficits occur when current year expenditures exceed current year revenues after short term strategies are removed.

The 2019-20 Unrestricted General Fund Ending Balance was comprised of the following reserves and designations:

2019-20 Unrestricted General Fund Balance		
Unrestricted General Fund	Projected June 16, 2020	Final
Designated for Economic Uncertainty	\$ 9,372,116	\$ 9,665,367
Revolving Cash, Warehouse	109,272	210,012
Reserve for School Site & Program Carryovers, Supplemental Program, MAA, LACOE System Charges	10,209,669	15,366,715
Reserve for One-Time 2017-18 Discretionary Funding	489,767	751,851
Unassigned Reserve	17,804,865	19,749,913
Total Unrestricted General Fund Balance	\$ 37,985,689	\$ 45,743,858

It is important to note that the change in the “Unassigned Reserve” was approximately \$1.9 million. This is the only change that will affect the multi-year projection. The balance of the other designations is assigned to specific purposes and is budgeted to 2020-21.

Interest

The current projection for General Fund interest income is \$969,300. In 2019-20 the General Fund received \$1,012,382 in interest income.

Employee Compensation Adjustments

Certificated and classified salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees and corresponding salary savings due to attrition and retirements. The 2021-22 and 2022-23 projections also reflect an annual increase in health and welfare costs of \$2.5 million each. Both CalSTRS and CalPERS reflect multi-year rate increases as recommended by the State.

BUDGET ADJUSTMENTS

In response to the State Budget Act and estimated actuals, the Board of Education is being asked to approve “Attachment B” budget adjustments. These adjustments are reflected in the attached interim report projections. Other adjustments will be considered in future months as details unfold from the State and through the budget development process.

Fiscal Stabilization Plan

In the 2020-21 June Budget Adoption, there were expenditure reductions implemented for Fiscal Stabilization Plan projected at \$5.0 million. Due to a higher than projected ending balance in 2019-20, revised LCFE funding variables, and STRS and PERS adjustments, there will be future budget adjustments in 2020-21 to the multiyear projected budget. A Board approved fiscal stabilization plan was submitted to Los Angeles County Office of Education (LACOE) with the 2020-21 Proposed Budget. In the fiscal stabilization plan, the Board of Education identified the specific areas to reduce, up to the \$5.0 million of ongoing expenditures and increased revenues. At the First Interim, another Fiscal Stabilization Plan of approximately \$12-\$15 million for 2021-22 will be submitted to LACOE. See Attachment E.

A continuous analysis of the Fiscal Stabilization Plan will be done to monitor the actual savings and to modify, change, or increase savings as needed.

Historical Budget Reductions

The following is a listing through 2013-14 of programs and other reductions the District previously implemented as a result of the State fiscal crisis.

HISTORICAL BUDGET REDUCTIONS

	Total
2007-08 Reductions	
Freeze Vacancies (one-time)	2,200,000
Freeze Supplies & Services (one-time)	500,000
Reallocate 20 positions to Categorical	763,000
Sub-total	3,463,000
2008-09 Reductions	
Savings from 5 FTE	358,282
Savings from Special Education	800,000
Workers Compensation Savings	2,891,400
Maintenance Workers 2 FTE	91,000
End-Of-Year Tier III Sweeps (one-time)	5,423,553
CPI Adjustment On Supplies and Services	383,000
Sub-total	9,947,235
2009-10 Reductions	
Admin. & Cont. HS Restructure (9.2 FTE)	670,000
Teacher Staffing Ratio Changes (one-time)	2,000,000
On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.	4,922,478
Sub-total	7,592,478
2010-11 Reductions	
Administration Reorganization 10 FTE	1,100,000
FASO Staff 7 FTE	450,000
Special Education 7.4 FTE	500,000
School Safety Grants Sweep (one-time)	1,200,000
Restricted Lottery Utilization	500,000
Charge Food Service Indirect Cost	350,000
MS reduce 1 FTE per 1,000 students (3 FTE)	300,000
HS reduce 1 FTE per 1,000 students (9 FTE)	900,000
Clark MHS adjust to 6 periods (4 FTE)	400,000
Daily HS reduce counseling 1 FTE	100,000
Summer School Cost Reduction	700,000
Class Size K-3 to 24.9:1 Ratio	3,400,000
Sub-total	9,900,000
2011-12 Reductions/Savings	
Measure S Savings	517,000
ReConnectEd Savings	80,000
Consolidated EEELP/Categoricals	150,000
Sub-total	747,000
2012-13 Reductions/Savings	
PIO Position (1 FTE)	112,000
Energy Manager Position (1 FTE)	120,000
ES and MS Assistant Principals (2 FTE)	255,000
Shift Dental to ASCIG / Blue Shield Plan Changes	240,000
Sub-total	727,000
2013-14 Reductions/Savings	
Elementary School Reduction of 1 FTE Assistant Principal	120,000
PARS savings comprised of 5 FTE Elementary School Teachers, 3 FTE Middle School Teachers, 14 FTE High School Teachers, 1 FTE FASO Assistant Director, 1 FTE Duplicating Center, and 16 FTE Classified Staff.	3,506,561
Sub-total	3,626,561
Grand Total	\$36,003,274

Note: PARS early retirement offered in 2009-10 and 2012-13.
 Ret. Plans effective 7/1/10 & 7/1/13 respectively

Due to ongoing Budget challenges and 0% COLA for 2020-21 and the foreseeable future, the District's multi-year deficit is estimated for at least \$25 million. Even with the revenues, the 2022-23 Fiscal Stabilization Plan will likely include the need for ongoing budget reduction of at least \$12-\$15 million. Funding allocated through the LCFF is largely unrestricted, but they are subject to comprehensive accountability requirements called the Local Control and Accountability Plan (LCAP). Under these rules, districts are required to disclose how funds will be spent to provide high-quality educational programs. Districts that do not meet the goals stated in their plans and fail to improve educational outcomes receive assistance through support and intervention.

Local Control and Accountability Plan (LCAP)

For 2020-21, the requirement to adopt a Local Control and Accountability Plan (LCAP) was replaced with the requirement to adopt a Learning Continuity and Attendance Plan in September. The LCFF Budget Overview for Parents (BOP) has been revised, for this year only, to require reporting of both expenditures connected to the 2019-20 LCAP and expenditures connected to the 2020-21 Learning Continuity and Attendance Plan. The District's 2020-21 LCFF (BOP) will be adopted with the First Interim Report on December 15, 2020.

OTHER FUNDS NARRATIVE

Special Education Pass-Through Fund (10.0)

The California Department of Education has required a special revenue fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA) to account for Special Education inter-district pass-through revenues outside the General Fund. As of October 31, 2020, the cash balance in Fund (10.0) was \$0.

Child Development Fund (12.0)

General Child Care and Development Programs, and State Preschool Programs. This fund operates on an independent basis and does not encroach on the Unrestricted General Fund. The Child Development Fund began the fiscal year with a balance of \$327,091.

Nutrition Service Fund (13.0)

The source of revenue for this fund is based solely on meal sales. The revenue is received on a per meal basis from the State and Federal programs as well as student payments. The State funding for this program was reduced in 2007-08, 2008-09, 2009-10, and remains relatively flat for 2012-13 to 2020-21. This budget includes indirect cost charges of approximately \$290,000 that will be transferred to the Unrestricted General Fund for services performed by several administrative staff. In 2020-21, due to COVID-19, the District has been providing free meals to all students. As of October 31, 2020, the fund had a cash balance of \$1,257,318.

Deferred Maintenance Fund (14.0)

The Deferred Maintenance Program is considered a part of the 2008-09 through 2013-14 flexibility options provided in the State Budget Act. The State revenue for this fund was reduced from \$1,291,090 to \$967,000 in 2008-09 ongoing. In 2013-14 this funding was eliminated and is now part of the LCFF.

All projects previously listed as Deferred Maintenance have been charged to the Capital Projects Fund (40.1), and the Measure S Bond Fund (21.1). The fund balance has been earmarked for future year textbook purchases. As of October 31, 2020, the fund has a cash balance of \$5,392,792.

Building Fund (21.1)

This is the Measure S Bond Fund and is utilized to track expenditures related to the bond projects. The first issuance of the bond series in the amount of \$54 million occurred in August 2011. Another \$70 million was issued in August 2014, \$6.5 million of the proceeds from the sale of the bonds was utilized in 2014-15 to pay off the remaining balance of Certificates of Participation (COPs). Funds for capital projects are also transferred to the fund from the Developer Fee Fund (25.0), Capital Projects Fund (40.1), and the State Building Fund (35.0). Another series of GO Bonds, 2011 Election Series C, for \$70 million, was issued in August 2016. In 2015-16, \$35.6 million was transferred to this fund from State Building Fund (35.0), \$7.7 million for Fremont, \$6.8 million for Jefferson, \$4.7 million for La Crescenta, \$2.2 million for Lincoln, \$3.7 million for Muir, \$5.9 million for Glendale, and \$4.6 million for Hoover ORG Projects. In 2017-18, \$1.7 million was transferred to this fund from Developer Fee Fund (25.0) for the Dunsmore ORG Project. In 2019-20, \$2.3 million was transferred to this fund from the Capital Projects Fund (40.1) for the GHS Pool Project. In 2020-21, \$735 thousand was transferred to this fund from the Capital Projects Fund (40.1) for the GHS Chiller Replacement Project. A \$38 million GO Bonds Series D was issued in September 2018. The final Series E of GO Bonds of \$38 million was issued in October 2020. As of October 31, 2020, the cash balance in Fund (21.1) is \$95,755,916.

Clean Renewable Energy Bonds (CREBs) Fund (21.2)

Clean Renewable Energy Bonds (CREBs) are federal bonds used to finance photovoltaic and water heating installations at rates lower than most tax-exempt municipal bonds. The federal government subsidized the financing by lowering the borrowed interest rate (Net Effective Rate) in the form of federal tax credits.

CREBs Fund (21.2) was established to account for \$5.38 million in the second series of CREBs issued in October 2012. Due to the nature of tax-exempt bonds, the proceeds are held with a banking entity serving as the “Custodian” and the funds are disbursed to the “District” upon a reimbursement request. Deutsche Bank National Trust Company serves as the “Custodian” for Glendale Unified School District.

These bonds will mature in 11 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$320,000 with a Net Effective Rate of 1.24%. This payment will be made from the Capital Projects Fund (40.1). Glendale High School, Roosevelt Middle School, Marshall Elementary, Fremont Elementary, Balboa Elementary, and Franklin

Elementary solar projects were financed with this second series of CREBs. In October 2016 we received \$10.7 million for Clean Renewable Energy Bonds. These bonds will mature in 17 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$357,000 with a Net Effective Rate of 3.43%. This payment will be made from the Capital Project Fund (40.1). Cerritos Elementary, Toll Middle School, Mann Elementary, Muir Elementary, R.D. White Elementary, Jefferson Elementary, Wilson Middle School, Glendale High School, and Hoover High School solar projects were financed with this series of CREBs. As of October 31, 2020, the cash balance in Fund (21.2) is \$73,813.

Developer Fee Fund (25.0)

Developer Fee income is designated for the rental or purchase of modular classrooms, the purchase of property, and for other classroom facility needs, as approved by the Board of Education. In December 2009, the District utilized this Fund to purchase three properties that are contiguous to the District Administration building. In 2012-13 \$4.3 million was transferred to the Measure S Fund for the Keppel Project, and in 2013-14 \$4.0 million was transferred to the Measure S Fund for general support. In 2016-17 \$1.2 million was transferred from Fund (25.0) to the Measure S Project Fund, (21.1) for RD White ORG support. In 2015-16 the District transferred \$1 million to Measure S Project Fund (21.1) for Muir ORG project and \$650,000 to Capital Projects Fund (40.1) for the installation of portable buildings at Cloud Preschool. In 2016-17, \$1.25 million was transferred to the Measure S Project Fund (21.1) for R.D. White, \$1.0 million for Glendale, and \$0.7 million for Dunsmore ORG Projects. In 2017-18, \$1.7 million was transferred to Measure S Project Fund (21.1) for Dunsmore ORG Project. In 2018-19, \$850,000 was transferred to the Capital Projects Fund (40.1) for the Cloud Preschool Portables Project. In 2019-20, an additional \$500 thousand was transferred to Fund (40.1) for the Cloud Preschool Portables Project. The fund began the current year with a balance of \$10,603,575 and has received income of \$8,279 through October 31, 2020. It is projected that income for the fiscal year will be approximately \$1 million.

State Building Fund (35.0)

This fund was established to account for revenue and expenditures associated with those renovations, modernization, and new construction projects partially funded from State bond funds. In 2009-10 and 2010-11, the State Allocation Board approved the disbursement of funds for Glendale High School project and Crescenta Valley High School appeal, Columbus Elementary School Project, Hoover High School Project, and Roosevelt Middle School Project. These funds were transferred to Fund (40.1). In 2012-13 \$4.3 million was received and transferred to the Measure S Fund for the Keppel ORG Project. In 2015-16, \$35.6 million was transferred to Measure S Project Fund (21.1) for Fremont, Jefferson, La Crescenta, Lincoln, and Muir Elementary Schools, and Glendale and Hoover High Schools. In 2016-17, \$145,179 from this fund was transferred to Fund (21.1). In 2018-19, \$2.5 million was transferred from this fund to Fund (40.1) as a refund from state ORG funds for the Roosevelt ORG Project. As of October 31, 2020, this fund had a cash balance of \$5,164.

Capital Projects Fund (40.1)

In 2009-10 and 2010-11, funds were received from the State Allocation Board and deposited into Fund (35.0) and then transferred to Fund (40.1). In 2009-10, 2010-11, and 2011-12 this fund was utilized to assist with the construction payments for the Roosevelt Middle School, Glendale High School, and other projects. This is the fund that was utilized for Measure S construction projects in 2011-12, as a bridge until G.O. bond funds became available. In 2012-13 \$4.4 million was transferred to the Measure S Fund for the Hoover Project, and in 2013-14 \$11.5 million was transferred to the Measure S Fund for general support. In 2015-16 \$0.65 million was transferred from the Developer Fees Fund (25.0) for Cloud Preschool Capital Projects and \$1.25 million from Unrestricted General Fund. In 2016-17 Proposition 39 funds was spent on energy efficiency projects in the District. In 2018-19, \$850,000 was transferred from the Developer Fee Fund (25.0) to Fund (40.1) for the Cloud Preschool Portables Project, and \$2.5 million was transferred from State Building Fund (35.0) to Fund (40.1) as a refund of ORG funds for Roosevelt ORG Project. In 2019-20, \$2.3 million was transferred to the Measure S Projects Fund (21.1) for GHS Pool Project. In 2019-20, \$500 thousand was transferred to this fund from the Developer Fee Fund (25.0) for the Cloud Preschool Portables Project. In 2020-21, \$735 thousand was transferred to the Measure S Projects Fund (21.1) for the GHS Chiller Replacement Project. As of October 31, 2020, the fund's cash balance is \$18,574,599.

Nutrition Service Capital Outlay Fund (40.2)

In prior years, the Nutrition Service Program has transferred monies into this fund for capital projects. As of October 31, 2020, the fund's cash balance is \$1,097,394.

Debt Service Fund (56.0)

The only revenue source in this fund is interest income. This fund was to be utilized to repay the Certificates of Participation (COPs). The annual payment was approximately \$1.3 million. Given Measure S paid off this loan, this reserve can now be utilized by the District for major "one-time" expenditures, i.e. new textbook adoptions. In 2015-16 and 2016-17 a solvency transfer of \$1.4 million and \$1.5 million, respectively, was utilized to continue funding the Common Core State Standards with curriculum development. In 2017-18, a transfer of \$1.2 million to the General Fund was made to support textbook adoption purchases. In 2018-19, a transfer of \$600,000 to the General Fund was made to support textbook adoption purchases. In 2019-20, a solvency transfer of \$4.5 million was utilized for textbook adoption. As of October 31, 2020, this fund has a current cash balance of \$6,914,080.

Self Insured Health Insurance (67.0)

The only revenues are the premiums for the dental and vision insurance plans that are offered to employees and interest earnings. The payroll system allocates the expense for the coverage to the various programs in all the funds. Then an offsetting transfer is made to the revenue account in self-insured fund. In 2012-13, the District transferred from the ASCIP JPA to ASCIG JPA for dental insurance. Due to GUSD leaving the ASCIP JPA the District received an equity distribution from ASCIP of \$1.18 million. The cost of the claims and transfers to the third party administrator are the only expense in this fund. Additionally, for the 2017-18 school year, the District "carved-

out” the pharmaceutical services from the incumbent healthcare provider and is now self-funded, based on the decision and recommendation of the District’s Benefits Committee. Pharmaceutical services are administered by MedImpact. Expenses and revenues of this program are allocated the same way as the vision and dental insurance plans. As of October 31, 2020, this fund had a cash balance of \$6,948,197.

Workers Compensation Fund (67.1)

This fund was established solely for the purpose of accounting for expenditures related to the workers compensation program. The ASCIP rate for “dollar one” coverage in 2020-21 is 1.693% of salaries.

The expenditures will include the payment to ASCIP for 2020-21 coverage, expenditures related to claims that occurred prior to 2005-06, consultant expenses for claims management, and other related expenses. As of October 31, 2020, the fund had a cash balance of \$3,418,641.

Early Retirement Benefits Fund (67.2)

This fund was established to set aside funds for the GASB 45 liability. In 2014-15 the calculated rate was 1.684%. However, to effectively transfer reserves from Fund (67.2) to the Unrestricted General Fund, the rate was lowered, resulting in a transfer of \$1.6 million in 2013-14 and \$2.4 million in 2014-15 of the fund reserves. The rates were decreased to 0.909% and 0.094%, respectively. In 2016-17, the rate is 1.298% with no decrease. In 2017-18 and 2018-19, the rate remained the same at 1.298%. In 2019-20, the rate of 1.357% was applied to payroll, and funds were used to pay premium costs. As of October 31, 2020, this fund had a cash balance of \$408,606.

McLennan Trust and Other Scholarships (73.0)

This fund’s primary source funding is interest earnings and an occasional donation for a scholarship. Typically, the scholarship donations are managed through the ASB accounts at the high schools. However, if there is a donation that is not directly linked to a school site, it may be deposited into this fund. The only expenditures out of this fund are for student scholarships. As of October 31, 2020, this fund had a cash balance of \$336,274.

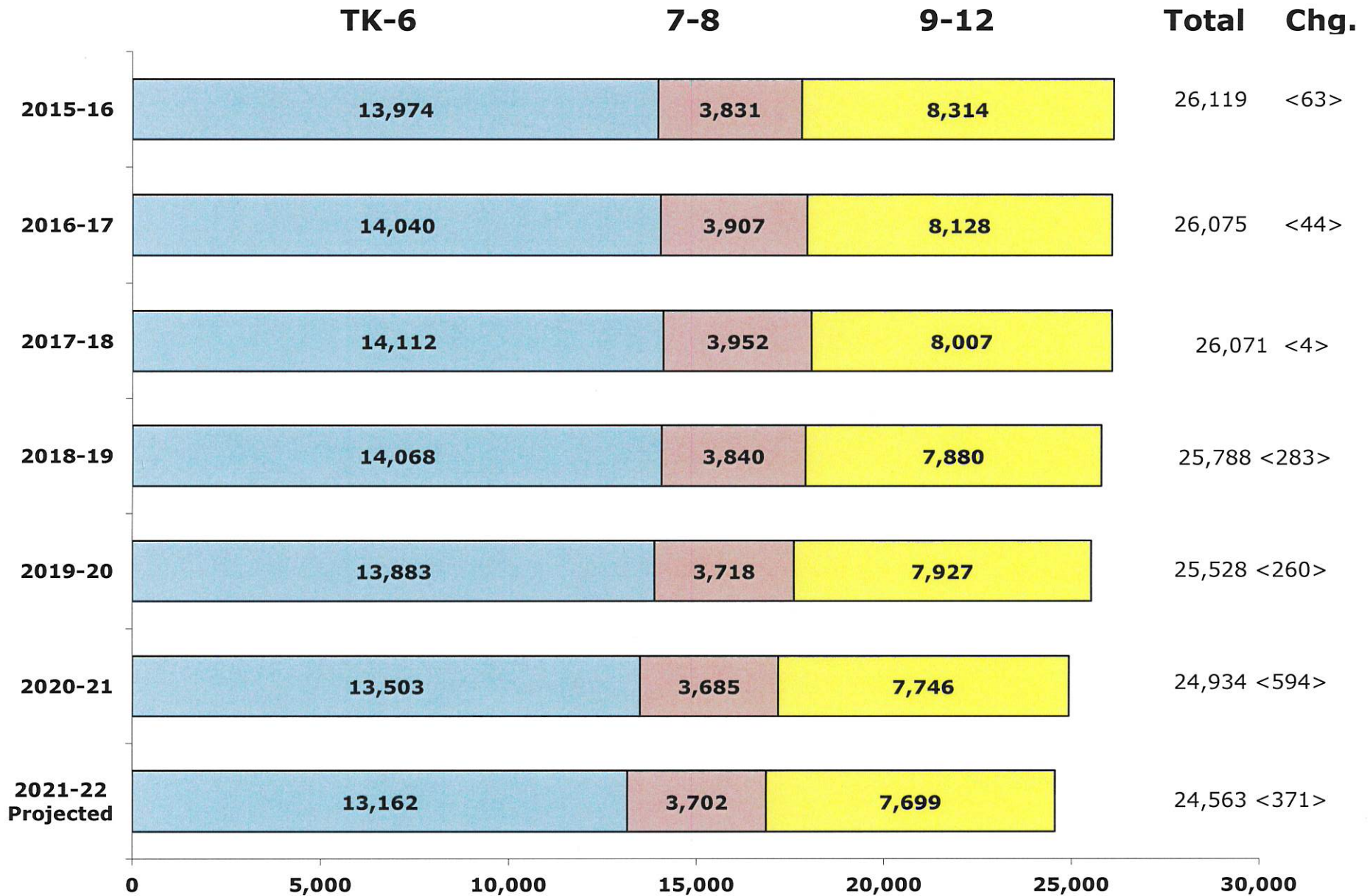
**2020-21 First Interim
Multi-Year Budget Assumptions 12/15/2020**

Attachment A

Category	2019-20	2020-21	2021-22	2022-23	2023-24
<u>Local Control Funding Formula</u>					
- Projected Net District LCFF Revenue Increase	\$5,120,328				
Adopted Budget 2020-21 (June 2020)		(\$20,663,661)	(\$1,800,307)	(\$46,916)	(\$407,311)
State Budget Adoption		(\$1,504,890)	(\$2,223,286)	(\$53,492)	(\$442,547)
First Interim		(\$2,239,831)	\$363,573	(\$8,551,221)	(\$174,312)
- Revenue Net Percentage Increase	3.25%	0.00%	0.00%	0.00%	0.00%
- Projected Increase In Funding Per ADA	\$303	-\$17	\$15	\$11	-\$5
- Total LCFF Funding Per ADA	\$9,622	\$9,605	\$9,620	\$9,631	\$9,626
- Factors Utilized In Revenue Calculations					
Unduplicated Percentage	54.69%				
Adopted Budget 2020-21 (June 2020)		54.35%	54.70%	54.92%	54.92%
State Budget Adoption		54.68%	54.70%	54.92%	54.92%
First Interim		53.30%	54.14%	54.85%	54.85%
Cost of Living Adjustment (COLA)	3.26%				
Adopted Budget 2020-21 (June 2020)		-7.92%	0.00%	0.00%	0.00%
State Budget Adoption		0.00%	0.00%	0.00%	0.00%
First Interim		0.00%	0.00%	0.00%	0.00%
Gap Funding	100.00%				
Adopted Budget 2020-21 (June 2020)		100.00%	100.00%	100.00%	100.00%
State Budget Adoption		100.00%	100.00%	100.00%	100.00%
First Interim		100.00%	100.00%	100.00%	100.00%
Revenue ADA (Funded, includes cnty ada)	24,899				
Adopted Budget 2020-21 (June 2020)		24,710	24,489	24,481	24,432
State Budget Adoption		24,723	24,489	24,481	24,432
First Interim		24,710	24,710	23,794	23,788
Enrollment	25,528				
Adopted Budget 2020-21 (June 2020)		25,282	25,273	25,223	25,139
State Budget Adoption		25,282	25,273	25,223	25,139
First Interim		24,934	24,563	24,557	24,553
Unduplicated Count - Enrollment	13,872				
Adopted Budget 2020-21 (June 2020)		13,872	13,872	13,872	13,872
State Budget Adoption		13,872	13,872	13,872	13,872
First Interim		12,873	13,872	13,872	13,872
<u>EMPLOYEE BENEFITS</u>					
- STRS Rates	17.100%	16.150%	16.000%	18.100%	18.100%
- PERS Rates	19.721%	20.700%	23.000%	26.300%	27.300%
- Workers Compensation	1.940%	1.693%	1.693%	1.693%	1.693%
- Retiree Benefits	1.357%	1.357%	1.357%	1.357%	1.357%
Utilizing Fund #67.1 Balance	---	---	---	---	---
- Health & Welfare Insurance Increase (District-wide)	\$420,000	\$2,482,948	\$2,482,948	\$2,482,948	\$2,482,948

Budget Adjustment Impact on Unrestricted General Fund Ending Balance						
2020-21 First Interim Adjustments						
12/15/2020						
Major Changes	2018-19	2019-20	2020-21	2021-22	2022-23	
Adopted Budget 2020-21 Ending Balance	\$ 43,834,842	\$ 37,985,689	\$ 17,835,601	\$ 16,905,101	\$ 22,543,337	
Adjustment For Unaudited Actual 2019-20 Ending Balance	\$ -	\$ 7,758,168	\$ 7,758,168	\$ 7,758,168	\$ 7,758,168	
Revised 2020-21 Ending Balance Reflecting Above Adjustment	\$ 43,834,842	\$ 45,743,857	\$ 25,593,769	\$ 24,663,269	\$ 30,301,505	
Initial Adjustments (After Governor Signed State Budget) --- (Part Of First Interim Adjustments)						
Revised LCFF Funding Variables (2020-21 -7.92% cola changed to 0% cola)	\$ -	\$ -	\$ 19,149,174	\$ 18,726,195	\$ 18,719,619	
Revised - 2020-21 Est. Decrease In SPED Funding By State Adopted Budget (\$645 to \$625 per ADA)	\$ -	\$ -	\$ (490,000)	\$ (490,000)	\$ (490,000)	
STRS Adjustment Resulting From State Budget Adoption	\$ -	\$ -	\$ -	\$ 128,071	\$ (388,055)	
PERS Adjustment Resulting From State Budget Adoption	\$ -	\$ -	\$ -	\$ (66,549)	\$ (294,492)	
Reversal Of Adopted Budget Fiscal Stabilization Plan Placeholders	\$ -	\$ -	\$ (13,046,400)	\$ (39,953,600)	\$ (53,000,000)	
"REVISED" 2021-22 Fiscal Stabilization Plan "Placeholder" (ongoing reductions)	\$ -	\$ -	\$ -	\$ 16,800,000	\$ 16,800,000	
"REVISED" 2022-23 Fiscal Stabilization Plan "Placeholder" (ongoing reductions)	\$ -	\$ -	\$ -	\$ -	\$ 12,800,000	
First Interim Adjustments (continued)						
2021-22 PROJECTED FISCAL STABILIZATION PLAN (AS OF 11/15/2020)						
Reversal Of 2021-22 Fiscal Stabilization Plan "Placeholder"	\$ -	\$ -	\$ -	\$ (16,800,000)	\$ (16,800,000)	
6.67% reduction in non-site department budgets (supply, services, conferences, etc.)	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	
Reduce annual increase in projected H&W rates from +8% (May 2021); 1%=\$300,000)	\$ -	\$ -	\$ -	TBD	TBD	
Elementary Teacher FTE reduction due to declining enrollment (20/21 -2.3% & 21/22 -1.5%)	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	
Middle School Teacher FTE reduction due to declining enrollment (20/21 -2.3% & 21/22 -1.5%)	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000	
High School Teacher FTE reduction due to declining enrollment (20/21 -2.3% & 21/22 -1.5%)	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	
Adjust Classified Staffing due to delining enrollment from 2020-21 to 2021-22	\$ -	\$ -	\$ -	\$ 720,000	\$ 720,000	
Adjust Management Staffing due to delining enrollment from 2020-21 to 2021-22	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	
Districtwide Negotiated Budget Savings -- 3 Furlough Days -- 21/22 & 22/23 only	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	
Districtwide Negotiated Staffing Considerations--TK-3 from 24:1 to 26:1 in 21/22 & 22/23	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	
2022-23 PROJECTED FISCAL STABILIZATION PLAN (AS OF 11/15/2020)						
Reversal Of 2022-23 Fiscal Stabilization Plan "Placeholder"	\$ -	\$ -	\$ -	\$ -	\$ (12,800,000)	
"REVISED" 2022-23 Fiscal Stabilization Plan "Placeholder"	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000	
Revised LCFF Funding Variables --- Enrollment Decline & 2021-22 Hold Harmless	\$ -	\$ -	\$ (734,941)	\$ 1,851,918	\$ (6,645,811)	
Carry-Over From Prior Year	\$ -	\$ -	\$ (11,492,851)	\$ -	\$ -	
2019-20 Expenditures Transferred Retroactive To COVID-19 Funds	\$ -	\$ -	\$ 750,000	\$ -	\$ -	
2020-21 Expenditures Transferred To COVID-19 Funds (excluding PODs)	\$ -	\$ -	\$ 400,000	\$ -	\$ -	
2020-21 Expenditures Transferred TO COVID-19 POD Costs (primarily non-sub EA's impacteing Unrest. GF)	\$ -	\$ -	\$ 350,000	\$ -	\$ -	
STRS Adjustment	\$ -	\$ -	\$ -	\$ (102,457)	\$ 388,055	
PERS Adjustment	\$ -	\$ -	\$ -	\$ (85)	\$ (23,878)	
2020-21 Estimated "One-Time" Projected Unassigned Salary Savings	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	
2020-21 Estimated "One-Time" Projected Utilities/Transportation/Teacher Subs/Travel & Conference	\$ -	\$ -	\$ 3,150,000	\$ -	\$ -	
Special Education Disproportionality Program Costs	\$ -	\$ -	\$ (350,000)	\$ (350,000)	\$ (350,000)	
Misc. Adjustments	\$ -	\$ -	\$ 151,669	\$ -	\$ -	
2020-21 Estimated RRM Contribution Increase (primarily due to covid expenditure increases)	\$ -	\$ -	\$ (735,000)	\$ -	\$ -	
Current Year Impact	\$ -	\$ -	\$ (898,349)	\$ (7,286,507)	\$ (9,114,562)	
Cumulative Impact to Ending Balance	\$ -	\$ -	\$ (898,349)	\$ (8,184,856)	\$ (17,299,418)	
Adjusted Ending Balance Projection	\$ 43,834,842	\$ 45,743,857	\$ 24,695,420	\$ 16,478,413	\$ 13,002,087	
Assigned and Restricted Balances:						
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	
Stores	\$ 39,272	\$ 140,012	\$ 140,012	\$ 140,012	\$ 140,012	
Prepaid Expenditures	\$ 17,500	\$ -	\$ -	\$ -	\$ -	
3% Mandated Reserve for Economic Uncertainties	\$ 9,475,059	\$ 9,665,367	\$ 10,281,101	\$ 9,090,283	\$ 8,690,168	
Reserve For Future LACOE System Charges	\$ 840,000	\$ 560,000	\$ 280,000	\$ -	\$ -	
Reserve for 2019-20 Carry-Overs & MAA	\$ 8,582,176	\$ 14,806,715	\$ 4,065,715	\$ 4,065,715	\$ 4,065,715	
Reserve For Projected Future Year 2020-21 Carry-over	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserve for One-Time 2017-18 Discretionary Funding Carry-Over	\$ 1,712,663	\$ 751,851	\$ -	\$ -	\$ -	
Reserve for 2018-19 FASO Wall Costs	\$ 154,724	\$ -	\$ -	\$ -	\$ -	
Unassigned Balance	\$ 22,943,448	\$ 19,749,912	\$ 9,858,592	\$ 3,112,403	\$ 36,192	

Historical Enrollment (CALPADS Data)



**GLENDALE UNIFIED SCHOOL DISTRICT
CALPADS BASED ENROLLMENT HISTORY**

ATTACHMENT D

TOTAL ENROLLMENT BY GRADE LEVEL

GRADE	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Actual Enrollment	2014-15 Actual Enrollment	2015-16 Actual Enrollment	2016-17 Actual Enrollment	2017-18 Actual Enrollment	2018-19 Actual Enrollment	2019-20 Actual Enrollment	2020-21 Actual Enrollment	2021-22 Standard Progression	2021-22 Hist. Trend Projections	2022-23 Hist. Trend Projections	2023-24 Hist. Trend Projections	2024-25 Hist. Trend Projections
TK	---	---	---	90	313	317	305	330	307	300	246	246	246	247	248	249
K	1,631	1,749	1,764	1,798	1,778	1,916	1,922	1,882	1,866	1,815	1,629	1,629	1,629	1,656	1,687	1,712
1	1,648	1,774	1,869	1,837	1,867	1,874	1,944	1,980	1,970	1,922	1,832	1,629	1,629	1,656	1,687	1,712
2	1,735	1,671	1,811	1,899	1,926	1,891	1,884	1,975	1,962	1,961	1,871	1,832	1,779	1,621	1,656	1,679
3	1,658	1,754	1,723	1,917	1,830	1,883	1,937	1,898	1,970	1,934	1,933	1,871	1,851	1,791	1,628	1,656
Gr TK-3 Total	6,672	6,948	7,167	7,454	7,767	7,935	7,953	8,084	8,075	7,932	7,511	7,207	7,134	6,971	6,906	7,008
4	1,791	1,682	1,782	1,752	1,980	1,870	1,977	1,910	1,906	1,955	1,901	1,933	1,881	1,828	1,772	1,598
5	1,795	1,850	1,720	1,813	1,913	1,969	1,877	1,988	1,891	1,901	1,916	1,901	1,897	1,906	1,859	1,796
6	1,958	1,877	1,943	1,762	1,805	1,941	1,976	1,876	1,944	1,849	1,876	1,916	1,951	1,952	1,961	1,907
Gr 4-6 Total	5,544	5,409	5,445	5,327	5,698	5,780	5,830	5,774	5,741	5,705	5,693	5,750	5,729	5,686	5,592	5,301
TOTAL ELEMENTARY	12,216	12,357	12,612	12,781	13,465	13,715	13,783	13,858	13,816	13,637	13,204	12,957	12,863	12,657	12,498	12,309
7	2,123	2,022	1,896	1,920	1,846	1,820	1,921	1,929	1,820	1,827	1,751	1,877	1,832	1,940	1,943	1,950
8	2,085	2,136	2,063	1,922	1,811	1,869	1,855	1,929	1,928	1,799	1,825	1,751	1,761	1,873	1,988	1,984
Gr 7-8 Total	4,208	4,158	3,959	3,842	3,657	3,689	3,776	3,858	3,748	3,626	3,576	3,628	3,593	3,813	3,931	3,934
TOTAL K-8	16,424	16,515	16,571	16,623	17,122	17,404	17,559	17,716	17,564	17,263	16,780	16,585	16,456	16,470	16,429	16,243
9	2,282	2,167	2,168	2,090	1,987	1,886	1,933	1,878	1,894	1,898	1,772	1,825	1,750	1,719	1,833	1,939
10	2,246	2,317	2,180	2,187	1,953	1,984	1,876	1,930	1,879	1,865	1,855	1,772	1,765	1,770	1,742	1,852
11	2,218	2,168	2,202	2,096	1,976	1,883	1,892	1,822	1,843	1,820	1,796	1,855	1,832	1,772	1,780	1,746
12	2,269	2,123	2,082	2,117	2,021	1,897	1,842	1,830	1,715	1,746	1,759	1,796	1,788	1,854	1,797	1,799
Gr 9-12 Total	9,015	8,775	8,632	8,490	7,937	7,650	7,543	7,460	7,331	7,329	7,182	7,248	7,135	7,115	7,152	7,336
<i>Continuation Programs</i>	426	401	358	355	335	305	301	273	273	296	286	286	286	286	286	286
TOTAL SECONDARY	13,649	13,334	12,949	12,687	11,929	11,644	11,620	11,591	11,352	11,251	11,044	11,162	11,014	11,214	11,369	11,556
Elem and Sec. Subtotal	25,865	25,691	25,561	25,468	25,394	25,359	25,403	25,449	25,168	24,888	24,248	24,119	23,877	23,871	23,867	23,865
<i>Special Education</i>	794	702	689	726	788	760	672	622	620	640	686	686	686	686	686	686
DISTRICT TOTAL	26,659	26,393	26,250	26,194	26,182	26,119	26,075	26,071	25,788	25,528	24,934	24,805	24,563	24,557	24,553	24,551
Increase/Decrease	-85	-266	-143	-56	98	-63	-44	-4	-283	-260	-594	-129	-371	-6	-4	-2
Percent	-0.32%	-1.00%	-0.54%	-0.21%	0.38%	-0.24%	-0.17%	-0.02%	-1.09%	-1.01%	-2.33%	-0.52%	-1.49%	-0.02%	-0.02%	-0.01%

City of Glendale Population and Housing Trends	
Population *	--- 191,719 192,916 194,119 197,010 199,953 200,889 201,705 205,536 --- --- --- --- --- --- ---
Housing Units *	--- 76,269 76,355 76,360 76,815 77,782 78,256 78,726 80,176 --- --- --- --- --- --- ---
Vacancy Rate *	--- 5.2% 5.0% 5.0% 4.9% 4.9% 4.9% 5.1% 5.1% --- --- --- --- --- --- ---
* Source is City of Glendale	

GLENDALE UNIFIED SCHOOL DISTRICT 2021-22 Fiscal Stabilization Plan \$12,000,000+ (Year 1 of multi-year plan to address total estimated ongoing deficit of up to \$30m)		
Dept	Program	Est. Savings/Rev
1. LCFF Funding	Increased revenue from Prop 15 (11/3/20 ballot; est revenue would start 2022-23)	\$ 0
2. LCFF Funding	2021-22 LCFF above current COLA projection of 0%; 1% = \$2.2m (Governor's January Proposal)	\$ 0
3. State/Federal	One-time funding that can be used to offset reductions	\$ 0
4. Other Sources	One-time and/or ongoing funding that can be used to offset reductions	\$ 0
5. Non-personnel	6.67% reduction in all non-site department budgets – supplies, consulting services, conferences, etc.	\$ 3,000,000
6. Benefits budget	Reduce annual increase in projected H&W rates from +8% (May 2021); 1% = \$300,000	\$ 0
7. Elementary	Adjust Teaching FTE by approx. 30 due to enrollment: 2020-21 (-2.3%) and est. for 2021-22 (-1.5%)	\$ 3,000,000
8. Middle School	Adjust Teaching FTE by approx. 3 due to enrollment: 2020-21 (-2.3%) and est. for 2021-22 (-1.5%)	\$ 300,000
9. High School	Adjust Teaching FTE by approx. 2 due to enrollment: 2020-21 (-2.3%) and est. for 2021-22 (-1.5%)	\$ 200,000
10. Classified	Adjust Classified staffing due to declining enrollment from 2020-21 and est. for 2021-22	\$ 720,000
11. Management	Adjust Management staffing due to declining enrollment from 2020-21 and est. for 2021-22	\$ 250,000
12. Districtwide	TBD – Negotiated budget savings and staffing considerations	\$ 5,000,000
13.		\$ 0
14.		\$ 0
15.		\$ 0
	AS OF 12/15/20	\$ 0
	Total Needed = \$12,000,000+	Current Total = \$ 12,470,000

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2020 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Craig Larimer Telephone: (818)241-3111 ext. 1349
Title: Financial Analyst E-mail: CLarimer@gusd.net

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since 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.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since 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.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since 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
		• Classified? (Section S8B, Line 1b)		X
S8	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?	X	

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	237,346,968.00	0.15%	237,710,541.00	-3.60%	229,159,320.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	4,988,436.00	-0.04%	4,986,641.00	-0.15%	4,979,076.00
4. Other Local Revenues	8600-8799	4,140,651.00	-0.82%	4,106,791.00	0.00%	4,106,791.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(41,547,720.00)	0.50%	(41,753,818.00)	0.00%	(41,753,818.00)
6. Total (Sum lines A1 thru A5c)		205,128,335.00	0.06%	205,250,155.00	-4.17%	196,691,369.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				106,268,819.00		102,688,350.00
b. Step & Column Adjustment				1,100,000.00		1,100,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,680,469.00)		(1,059,103.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,268,819.00	-3.37%	102,688,350.00	0.04%	102,729,247.00
2. Classified Salaries						
a. Base Salaries				28,055,691.00		27,670,718.00
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(564,973.00)		(180,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,055,691.00	-1.37%	27,670,718.00	0.00%	27,670,718.00
3. Employee Benefits	3000-3999	61,868,118.00	2.54%	63,437,022.00	10.08%	69,828,881.00
4. Books and Supplies	4000-4999	12,861,060.00	-77.60%	2,880,386.00	-0.30%	2,871,720.00
5. Services and Other Operating Expenditures	5000-5999	16,893,645.00	-1.27%	16,679,895.00	1.66%	16,956,338.00
6. Capital Outlay	6000-6999	1,214,120.00	-18.56%	988,834.00	0.00%	988,868.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	220,000.00	0.00%	220,000.00	0.00%	220,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,204,682.00)	-8.85%	(1,098,042.00)	0.00%	(1,098,077.00)
9. Other Financing Uses						
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
10. Other Adjustments (Explain in Section F below)				0.00		(20,000,000.00)
11. Total (Sum lines B1 thru B10)		226,176,771.00	-5.62%	213,467,163.00	-6.23%	200,167,695.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(21,048,436.00)		(8,217,008.00)		(3,476,326.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		45,743,857.02		24,695,421.02		16,478,413.02
2. Ending Fund Balance (Sum lines C and D1)		24,695,421.02		16,478,413.02		13,002,087.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	210,012.00		210,012.00		210,012.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,345,715.00		4,065,715.00		4,065,715.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,281,101.00		9,090,283.00		8,690,168.00
2. Unassigned/Unappropriated	9790	9,858,593.02		3,112,403.02		36,192.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,695,421.02		16,478,413.02		13,002,087.02

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,281,101.00		9,090,283.00		8,690,168.00
c. Unassigned/Unappropriated	9790	9,858,593.02		3,112,403.02		36,192.02
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		20,139,694.02		12,202,686.02		8,726,360.02

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.

A1 is based on the State Budget factors for LCFF; B1d reflects projected salary savings, enrollment changes, retiree savings, attrition savings, cost of SPED disproportionality. 2020-21 reflects carry-over, out years do not. B2d reflects projected salary savings and BIA/EALS staff increases. 2021-22 salaries, benes, supplies, services reflect solvency plan reductions that have been reviewed by the Board of Education. 2022-23 reflects a \$20 million solvency placeholder. STRS, PERS, HW reflect increases in all years.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	35,106,634.00	-60.69%	13,800,058.00	-0.07%	13,790,716.00
3. Other State Revenues	8300-8599	25,900,522.00	-18.28%	21,165,096.00	-0.15%	21,134,317.00
4. Other Local Revenues	8600-8799	13,486,064.00	-4.89%	12,826,574.00	0.00%	12,826,574.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	41,547,720.00	0.50%	41,753,818.00	0.00%	41,753,818.00
6. Total (Sum lines A1 thru A5c)		116,040,940.00	-22.83%	89,545,546.00	-0.04%	89,505,425.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,481,465.00		25,976,102.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,755,363.00)		(263,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,481,465.00	-11.89%	25,976,102.00	-0.05%	25,963,102.00
2. Classified Salaries						
a. Base Salaries				22,179,936.00		17,550,222.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,779,714.00)		(157,057.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,179,936.00	-20.87%	17,550,222.00	-0.04%	17,543,165.00
3. Employee Benefits	3000-3999	22,186,499.00	-10.23%	19,916,769.00	-0.05%	19,907,610.00
4. Books and Supplies	4000-4999	17,791,592.00	-74.76%	4,491,333.00	0.00%	4,491,387.00
5. Services and Other Operating Expenditures	5000-5999	19,110,638.00	-14.91%	16,261,388.00	-0.05%	16,252,869.00
6. Capital Outlay	6000-6999	381,997.00	-85.23%	56,405.00	-0.03%	56,389.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	788,000.00	-0.01%	787,895.00	-0.05%	787,517.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	763,682.00	-13.96%	657,042.00	0.01%	657,077.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,842,773.00	0.06%	3,845,097.00	0.01%	3,845,447.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		116,526,582.00	-23.16%	89,542,253.00	-0.04%	89,504,563.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(485,642.00)		3,293.00		862.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,297,918.23		8,812,276.23		8,815,569.23
2. Ending Fund Balance (Sum lines C and D1)		8,812,276.23		8,815,569.23		8,816,431.23
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,812,276.23		8,815,569.23		8,816,431.23
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,812,276.23		8,815,569.23		8,816,431.23

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. B-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
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)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
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 B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d reflect attrition. 2020-21 reflects carry-overs, out years do not. 2020-21 reflects ESSR, GEER, GENFND AND CR CARES grant ontime COVID relief funds.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	237,346,968.00	0.15%	237,710,541.00	-3.60%	229,159,320.00
2. Federal Revenues	8100-8299	35,306,634.00	-60.35%	14,000,058.00	-0.07%	13,990,716.00
3. Other State Revenues	8300-8599	30,888,958.00	-15.34%	26,151,737.00	-0.15%	26,113,393.00
4. Other Local Revenues	8600-8799	17,626,715.00	-3.93%	16,933,365.00	0.00%	16,933,365.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		321,169,275.00	-8.21%	294,795,701.00	-2.92%	286,196,794.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				135,750,284.00		128,664,452.00
b. Step & Column Adjustment				1,350,000.00		1,350,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,435,832.00)		(1,322,103.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	135,750,284.00	-5.22%	128,664,452.00	0.02%	128,692,349.00
2. Classified Salaries						
a. Base Salaries				50,235,627.00		45,220,940.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,344,687.00)		(337,057.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,235,627.00	-9.98%	45,220,940.00	-0.02%	45,213,883.00
3. Employee Benefits	3000-3999	84,054,617.00	-0.83%	83,353,791.00	7.66%	89,736,491.00
4. Books and Supplies	4000-4999	30,652,652.00	-75.95%	7,371,719.00	-0.12%	7,363,107.00
5. Services and Other Operating Expenditures	5000-5999	36,004,283.00	-8.51%	32,941,283.00	0.81%	33,209,207.00
6. Capital Outlay	6000-6999	1,596,117.00	-34.51%	1,045,239.00	0.00%	1,045,257.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,008,000.00	-0.01%	1,007,895.00	-0.04%	1,007,517.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(441,000.00)	0.00%	(441,000.00)	0.00%	(441,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,842,773.00	0.06%	3,845,097.00	0.01%	3,845,447.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(20,000,000.00)
11. Total (Sum lines B1 thru B10)		342,703,353.00	-11.58%	303,009,416.00	-4.40%	289,672,258.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(21,534,078.00)		(8,213,715.00)		(3,475,464.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		55,041,775.25		33,507,697.25		25,293,982.25
2. Ending Fund Balance (Sum lines C and D1)		33,507,697.25		25,293,982.25		21,818,518.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	210,012.00		210,012.00		210,012.00
b. Restricted	9740	8,812,276.23		8,815,569.23		8,816,431.23
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,345,715.00		4,065,715.00		4,065,715.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,281,101.00		9,090,283.00		8,690,168.00
2. Unassigned/Unappropriated	9790	9,858,593.02		3,112,403.02		36,192.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,507,697.25		25,293,982.25		21,818,518.25

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,281,101.00		9,090,283.00		8,690,168.00
c. Unassigned/Unappropriated	9790	9,858,593.02		3,112,403.02		36,192.02
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		20,139,694.02		12,202,686.02		8,726,360.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.88%		4.03%		3.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
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 the pass-through funds distributed to SELPA members? <u>Yes</u>						
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s): <u>Foothill SELPA</u>						
2. Special education pass-through funds (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)						
		5,720,861.00		5,720,861.00		5,720,861.00
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 projections)						
		24,135.00		23,776.00		23,770.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		342,703,353.00		303,009,416.00		289,672,258.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		342,703,353.00		303,009,416.00		289,672,258.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,281,100.59		9,090,282.48		8,690,167.74
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,281,100.59		9,090,282.48		8,690,167.74
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	218,932,735.00	238,081,909.00	43,771,103.17	237,846,968.00	(734,941.00)	-0.3%
2) Federal Revenue		8100-8299	200,000.00	200,000.00	161,947.20	200,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,987,876.00	4,988,436.00	(89,411.78)	4,988,436.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,106,791.00	4,140,651.00	680,533.70	4,140,651.00	0.00	0.0%
5) TOTAL, REVENUES			228,227,402.00	247,410,996.00	44,524,172.29	246,676,055.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	107,472,228.00	108,628,595.00	19,253,457.52	106,268,819.00	2,359,776.00	2.2%
2) Classified Salaries		2000-2999	28,058,807.00	28,321,952.00	5,680,535.64	28,055,691.00	266,261.00	0.9%
3) Employee Benefits		3000-3999	62,407,982.00	62,392,083.00	8,592,761.26	61,868,118.00	523,965.00	0.8%
4) Books and Supplies		4000-4999	4,381,946.00	12,861,060.00	4,618,117.74	12,861,060.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,916,616.00	19,186,318.00	6,359,404.65	16,893,645.00	2,292,673.00	11.9%
6) Capital Outlay		6000-6999	988,969.00	1,214,120.00	18,322.48	1,214,120.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	220,000.00	220,000.00	92,232.00	220,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,097,355.00)	(1,097,355.00)	0.00	(1,204,682.00)	107,327.00	-9.8%
9) TOTAL, EXPENDITURES			220,349,191.00	231,726,773.00	44,614,831.29	226,176,771.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,878,211.00	15,684,223.00	(90,659.00)	20,499,284.00		
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	13,046,399.95	(0.05)	0.00	0.00	0.05	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(41,074,698.86)	(41,562,719.86)	732,724.64	(41,547,720.00)	14,999.86	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,028,298.91)	(41,562,719.91)	732,724.64	(41,547,720.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,150,087.91)	(25,878,496.91)	642,065.64	(21,048,436.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,743,857.02	45,743,857.02		45,743,857.02	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)			45,743,857.02	45,743,857.02		45,743,857.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,743,857.02	45,743,857.02		45,743,857.02		
2) Ending Balance, June 30 (E + F1e)			25,593,769.11	19,865,360.11		24,695,421.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	140,012.00	140,012.00		140,012.00		
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		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,838,568.00	4,345,715.00		4,345,715.00		
Reserve for LACOE System	0000	9780	280,000.00					
Assigned Regular Carry-Overs	0000	9780	8,890,688.00					
Assigned MAA	0000	9780	3,995,715.00					
LCAP Carry-Over (excl. 01000.0)	0000	9780	1,920,312.00					
One Time Discretionary from 17/18	0000	9780	751,851.00					
Reserve for LACOE System	0000	9780		280,000.00				
Assigned Regular Carry-Overs	0000	9780		70,000.00				
Assigned MAA	0000	9780		3,995,715.00				
Reserve for LACOE System	0000	9780				280,000.00		
Assigned Regular Carry-Overs	0000	9780				70,000.00		
Assigned MAA	0000	9780				3,995,715.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,296,660.00	9,929,408.00		10,281,101.00		
Unassigned/Unappropriated Amount		9790	248,531.11	5,380,225.11		9,858,593.02		

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) LGFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,899,882.00	4,899,882.00	3,675,410.48	4,899,882.00	0.00	0.0%
3) Other State Revenue		8300-8599	820,979.00	820,979.00	0.00	820,979.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			5,720,861.00	5,720,861.00	3,675,410.48	5,720,861.00		
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	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, 7400-7499	5,720,861.00	5,720,861.00	3,675,410.48	5,720,861.00	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			5,720,861.00	5,720,861.00	3,675,410.48	5,720,861.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)								
			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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		
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) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	869,402.00	869,402.00	0.00	869,402.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,946,904.00	2,946,904.00	889,599.00	2,946,904.00	0.00	0.0%
4) Other Local Revenue		8600-8799	330,045.00	330,045.00	0.00	330,045.00	0.00	0.0%
5) TOTAL, REVENUES			4,146,351.00	4,146,351.00	889,599.00	4,146,351.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,924,919.00	1,924,919.00	392,047.20	1,924,919.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,193,604.00	1,193,604.00	139,370.82	1,193,604.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,490,813.00	1,490,813.00	191,591.73	1,490,813.00	0.00	0.0%
4) Books and Supplies		4000-4999	153,305.00	153,305.00	4,979.87	153,305.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	131,483.00	131,483.00	20,754.95	131,483.00	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, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	111,000.00	111,000.00	0.00	111,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,005,124.00	5,005,124.00	749,744.57	5,005,124.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(858,773.00)	(858,773.00)	140,854.43	(858,773.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	858,773.00	858,773.00	0.00	858,773.00	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			858,773.00	858,773.00	0.00	858,773.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	140,854.43	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	327,091.63	327,091.63		327,091.63	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)			327,091.63	327,091.63		327,091.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			327,091.63	327,091.63		327,091.63		
2) Ending Balance, June 30 (E + F1e)			327,091.63	327,091.63		327,091.63		
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			295,081.81	295,081.81		295,081.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	32,009.82	32,009.82		32,009.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,850,000.00	6,850,000.00	655,501.02	6,850,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	800,000.00	800,000.00	54,723.88	800,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,189,900.00	2,189,900.00	1,159.10	2,189,900.00	0.00	0.0%
5) TOTAL REVENUES			9,619,900.00	9,619,900.00	711,384.10	9,619,900.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,471,504.00	3,471,504.00	503,102.22	3,471,504.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,999,604.00	1,999,604.00	222,759.88	1,999,604.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,951,680.00	3,951,680.00	338,331.81	3,951,680.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	286,650.00	286,650.00	108,722.77	286,650.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	29,210.26	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	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
9) TOTAL EXPENDITURES			10,039,418.00	10,039,418.00	1,198,127.04	10,039,418.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(419,518.00)	(419,518.00)	(486,742.94)	(419,518.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(419,518.00)	(419,518.00)	(486,742.94)	(419,518.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,274,368.97	2,274,368.97		2,274,368.97	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)			2,274,368.97	2,274,368.97		2,274,368.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,274,368.97	2,274,368.97		2,274,368.97		
2) Ending Balance, June 30 (E + F1e)			1,854,850.97	1,854,850.97		1,854,850.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	128,537.20	128,537.20		128,537.20		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	673,755.82	673,755.82		673,755.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,051,857.95	1,051,857.95		1,051,857.95		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LGFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
5) TOTAL REVENUES			90,000.00	90,000.00	0.00	90,000.00		
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	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, 7400-7499	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)			90,000.00	90,000.00	0.00	90,000.00		
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	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		8980-9999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,000.00	90,000.00	0.00	90,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,406,760.86	5,406,760.86		5,406,760.86	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)			5,406,760.86	5,406,760.86		5,406,760.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,406,760.86	5,406,760.86		5,406,760.86		
2) Ending Balance, June 30 (E + F1e)			5,496,760.86	5,496,760.86		5,496,760.86		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	5,496,760.86	5,496,760.86		5,496,760.86		
d) Assigned								
Other Assignments		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900,000.00	900,000.00	9,421.06	900,000.00	0.00	0.0%
5) TOTAL REVENUES			900,000.00	900,000.00	9,421.06	900,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,184,582.00	1,184,582.00	289,058.79	1,184,582.00	0.00	0.0%
3) Employee Benefits		3000-3999	589,727.00	589,727.00	118,139.14	589,727.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	4,275.94	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	(32,108.14)	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	23,502,049.00	24,237,049.00	5,392,611.75	24,237,049.00	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			25,276,358.00	26,011,358.00	5,709,977.48	26,011,358.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,376,358.00)	(25,111,358.00)	(5,700,556.42)	(25,111,358.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	735,000.00	735,000.00	735,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	218,954.00	216,953.91	216,954.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	37,790,000.00	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	518,046.00	38,308,046.09	518,046.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,376,358.00)	(24,593,312.00)	32,607,489.67	(24,593,312.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	63,081,189.99	63,081,189.99		63,081,189.99	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)			63,081,189.99	63,081,189.99		63,081,189.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,081,189.99	63,081,189.99		63,081,189.99		
2) Ending Balance, June 30 (E + F1e)			38,704,831.99	38,487,877.99		38,487,877.99		
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			18,105,412.23	17,888,458.23		17,888,458.23		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	20,599,419.76	20,599,419.76		20,599,419.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100,000.00	1,100,000.00	8,278.92	1,100,000.00	0.00	0.0%
5) TOTAL REVENUES			1,100,000.00	1,100,000.00	8,278.92	1,100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,830.00	35,830.00	8,857.32	35,830.00	0.00	0.0%
3) Employee Benefits		3000-3999	21,182.00	21,182.00	3,826.96	21,182.00	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	500.00	0.00	500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	363,000.00	363,000.00	0.00	363,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	1,426,470.00	425,853.36	1,426,470.00	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			520,512.00	1,846,982.00	438,337.64	1,846,982.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			579,488.00	(746,982.00)	(430,059.72)	(746,982.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			579,488.00	(746,992.00)	(430,056.72)	(746,992.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,603,574.97	10,603,574.97		10,603,574.97	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)			10,603,574.97	10,603,574.97		10,603,574.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,603,574.97	10,603,574.97		10,603,574.97		
2) Ending Balance, June 30 (E + F1e)			11,183,062.97	9,856,592.97		9,856,592.97		
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		9740	1,954,519.39	1,954,519.39		1,954,519.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,228,543.58	7,902,073.58		7,902,073.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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	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, 7400-7499	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)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,177.21	5,177.21		5,177.21	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)			5,177.21	5,177.21		5,177.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,177.21	5,177.21		5,177.21		
2) Ending Balance, June 30 (E + F1e)			5,177.21	5,177.21		5,177.21		
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								
Stabilization Arrangements		9760	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,177.21	5,177.21		5,177.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		9010-9099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	130,504.81	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	705,612.00	705,612.00	25,496.50	705,612.00	0.00	0.0%
5) TOTAL, REVENUES			705,612.00	705,612.00	156,001.31	705,612.00		
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	(34.92)	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	719,500.00	719,500.00	0.00	719,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	429,481.00	429,481.00	(363,509.24)	429,481.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,694,000.00	6,694,000.00	100,617.04	6,694,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,317,113.00	1,317,113.00	662,063.13	1,317,113.00	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			9,160,094.00	9,160,094.00	399,135.01	9,160,094.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,454,482.00)	(8,454,482.00)	(243,134.70)	(8,454,482.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,984,000.00	3,200,954.00	218,953.91	3,200,954.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	735,000.00	735,000.00	735,000.00	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			2,984,000.00	2,465,954.00	(518,046.09)	2,465,954.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,470,482.00)	(5,988,528.00)	(761,180.79)	(5,988,528.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,034,452.08	20,034,452.08		20,034,452.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,034,452.08	20,034,452.08		20,034,452.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,034,452.08	20,034,452.08		20,034,452.08		
2) Ending Balance, June 30 (E + F1e)			14,563,970.08	14,045,924.08		14,045,924.08		
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		9740	2,621,121.16	2,838,075.16		2,838,075.16		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,942,848.92	11,207,848.92		11,207,848.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,062,365.00	17,062,365.00	0.00	17,062,365.00	0.00	0.0%
5) TOTAL REVENUES			17,062,365.00	17,062,365.00	0.00	17,062,365.00		
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	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, 7400-7499	19,040,456.00	19,040,456.00	0.00	19,040,456.00	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			19,040,456.00	19,040,456.00	0.00	19,040,456.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,978,091.00)	(1,978,091.00)	0.00	(1,978,091.00)		
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		8980-8989	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,978,091.00)	(1,978,091.00)	0.00	(1,978,091.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,873,771.00	16,873,771.00		16,873,771.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,873,771.00	16,873,771.00		16,873,771.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,873,771.00	16,873,771.00		16,873,771.00		
2) Ending Balance, June 30 (E + F1e)			14,895,680.00	14,895,680.00		14,895,680.00		
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								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,895,680.00	14,895,680.00		14,895,680.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
5) TOTAL REVENUES			150,000.00	150,000.00	0.00	150,000.00		
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	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, 7400-7499	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)			150,000.00	150,000.00	0.00	150,000.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,000.00	150,000.00	0.00	150,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	91,982,128.92	91,982,128.92		91,982,128.92	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)			91,982,128.92	91,982,128.92		91,982,128.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,982,128.92	91,982,128.92		91,982,128.92		
2) Ending Balance, June 30 (E + F1e)			92,132,128.92	92,132,128.92		92,132,128.92		
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								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	92,132,128.92	92,132,128.92		92,132,128.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,067,272.00	15,647,453.00	2,595,007.73	15,647,453.00	0.00	0.0%
5) TOTAL, REVENUES			15,067,272.00	15,647,453.00	2,595,007.73	15,647,453.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	10,000.00	1,089.27	10,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,988,272.00	14,968,272.00	4,932,172.61	14,988,272.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,978,272.00	14,978,272.00	4,933,261.88	14,978,272.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			89,000.00	669,181.00	(2,338,254.15)	669,181.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			89,000.00	669,181.00	(2,338,254.15)	669,181.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	11,345,150.63	11,345,150.63		11,345,150.63	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)			11,345,150.63	11,345,150.63		11,345,150.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,345,150.63	11,345,150.63		11,345,150.63		
2) Ending Net Position, June 30 (E + F1e)			11,434,150.63	12,014,331.63		12,014,331.63		
Components of Ending Net Position								
a) Net Investment In Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			11,434,150.63	12,014,331.63		12,014,331.63		

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) LOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,600.00	9,600.00	0.00	9,600.00	0.00	0.0%
5) TOTAL REVENUES			9,600.00	9,600.00	0.00	9,600.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,600.00	9,600.00	0.00	9,600.00		
D. OTHER FINANCING SOURCES/USES								
1) Intergovernmental 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	9,600.00	9,600.00	0.00	9,600.00	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			(9,600.00)	(9,600.00)	0.00	(9,600.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.00	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	334,805.71	334,805.71		334,805.71	0.00	0.0%
b) Audlt Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			334,805.71	334,805.71		334,805.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			334,805.71	334,805.71		334,805.71		
2) Ending Net Position, June 30 (E + F1e)			334,805.71	334,805.71		334,805.71		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	331,821.24	331,821.24		331,821.24		
c) Unrestricted Net Position		9790	2,984.47	2,984.47		2,984.47		

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 AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	24,692.00	24,692.00		
Charter School		0.00		
Total ADA	24,692.00	24,692.00	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	24,471.00	24,692.00		
Charter School				
Total ADA	24,471.00	24,692.00	0.9%	Met
2nd Subsequent Year (2022-23)				
District Regular	24,463.00	23,776.00		
Charter School				
Total ADA	24,463.00	23,776.00	-2.8%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

2022-23 "not met" caused by declining enrollment and 2021-22 generous hold harmless rules expiring.

2. CRITERION: Enrollment

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	25,282	24,934		
Charter School				
Total Enrollment	25,282	24,934	-1.4%	Met
1st Subsequent Year (2021-22)				
District Regular	25,273	24,563		
Charter School				
Total Enrollment	25,273	24,563	-2.8%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	25,223	24,557		
Charter School				
Total Enrollment	25,223	24,557	-2.6%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Standard not met is caused by actual and projected larger than anticipated drop in enrollment.

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 of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	25,134	26,071	
Charter School			
Total ADA/Enrollment	25,134	26,071	96.4%
Second Prior Year (2018-19)			
District Regular	24,883	25,789	
Charter School			
Total ADA/Enrollment	24,883	25,789	96.5%
First Prior Year (2019-20)			
District Regular	24,691	25,528	
Charter School	0		
Total ADA/Enrollment	24,691	25,528	96.7%
		Historical Average Ratio:	96.5%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		97.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	24,135	24,934		
Charter School	0			
Total ADA/Enrollment	24,135	24,934	96.8%	Met
1st Subsequent Year (2021-22)				
District Regular	23,776	24,563		
Charter School				
Total ADA/Enrollment	23,776	24,563	96.8%	Met
2nd Subsequent Year (2022-23)				
District Regular	23,770	24,557		
Charter School				
Total ADA/Enrollment	23,770	24,557	96.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2020-21)	218,932,735.00		
1st Subsequent Year (2021-22)	217,132,478.00	237,710,541.00	9.5%	Not Met
2nd Subsequent Year (2022-23)	217,085,512.00	229,159,320.00	5.6%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Primarily caused by the "negative cola" in the budget adoption. First Interim utilizes a zero cola.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	179,615,876.52	202,598,486.96	89.7%
Second Prior Year (2018-19)	182,921,698.79	204,462,729.52	89.5%
First Prior Year (2019-20)	190,492,254.68	208,010,148.57	91.6%
	Historical Average Ratio:		89.9%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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):	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	196,192,628.00	226,176,771.00	86.7%	Not Met
1st Subsequent Year (2021-22)	193,796,090.00	213,467,163.00	90.8%	Met
2nd Subsequent Year (2022-23)	200,228,846.00	200,167,695.00	100.0%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

2020-21 includes one-time appropriations for CARES Programs and carry-over. 2022-23 includes \$20 million solvency reduction on line B.10.

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.

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

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

DATA ENTRY: 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.

Object Range / Fiscal Year	Budget Adoption Budget (Form OICSI, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	14,001,740.00	35,306,634.00	152.2%	Yes
1st Subsequent Year (2021-22)	14,000,058.00	14,000,058.00	0.0%	No
2nd Subsequent Year (2022-23)	13,990,716.00	13,990,716.00	0.0%	No

Explanation:
(required if Yes)

First Interim 2020-21 includes one-time CARES appropriations and carry-over.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	26,648,512.00	30,888,958.00	15.9%	Yes
1st Subsequent Year (2021-22)	26,641,731.00	26,151,737.00	-1.8%	No
2nd Subsequent Year (2022-23)	26,603,393.00	26,113,393.00	-1.8%	No

Explanation:
(required if Yes)

First Interim 2020-21 includes one-time CARES appropriations and carry-over.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	16,933,365.00	17,626,715.00	4.1%	No
1st Subsequent Year (2021-22)	16,933,365.00	16,933,365.00	0.0%	No
2nd Subsequent Year (2022-23)	16,933,365.00	16,933,365.00	0.0%	No

Explanation:
(required if Yes)

First Interim 2020-21 includes one-time carry-over.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	8,871,389.00	30,652,652.00	245.5%	Yes
1st Subsequent Year (2021-22)	8,871,719.00	7,371,719.00	-16.9%	Yes
2nd Subsequent Year (2022-23)	8,863,107.00	7,363,107.00	-16.9%	Yes

Explanation:
(required if Yes)

First Interim 2020-21 include one-time CARES appropriations and carry-over. First Interim 2021-22 and 2022-23 include solvency plan reductions.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	34,176,674.00	36,004,283.00	5.3%	Yes
1st Subsequent Year (2021-22)	34,441,283.00	32,941,283.00	-4.4%	No
2nd Subsequent Year (2022-23)	34,709,207.00	33,209,207.00	-4.3%	No

Explanation:
(required if Yes)

First Interim 2020-21 includes one-time CARES appropriations and carry-over, and one time projected actuals projected savings. First Interim 2021-22 and 2022-23 include solvency plan reductions.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	57,583,617.00	83,822,307.00	45.6%	Not Met
1st Subsequent Year (2021-22)	57,575,154.00	57,085,160.00	-0.9%	Met
2nd Subsequent Year (2022-23)	57,527,474.00	57,037,474.00	-0.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	43,048,063.00	66,656,835.00	54.8%	Not Met
1st Subsequent Year (2021-22)	43,313,002.00	40,313,002.00	-6.9%	Not Met
2nd Subsequent Year (2022-23)	43,572,314.00	40,572,314.00	-6.9%	Not Met

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

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

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

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

First Interim 2020-21 includes one-time CARES appropriations and carry-over.

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

First Interim 2020-21 includes one-time CARES appropriations and carry-over.

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

First Interim 2020-21 includes one-time carry-over.

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

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

First Interim 2020-21 include one-time CARES appropriations and carry-over. First Interim 2021-22 and 2022-23 include solvency plan reductions.

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

First Interim 2020-21 includes one-time CARES appropriations and carry-over, and one time projected actuals projected savings. First Interim 2021-22 and 2022-23 include solvency plan reductions.

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: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	10,282,197.00	10,282,197.00	Met
2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 7)		9,747,196.86	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.9%	4.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.0%	1.3%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change In Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2020-21)	(21,048,436.00)	226,176,771.00		9.3%	Not Met
1st Subsequent Year (2021-22)	(8,217,008.00)	213,467,163.00		3.8%	Not Met
2nd Subsequent Year (2022-23)	(3,476,326.00)	200,167,695.00		1.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The District's deficit spending pattern is primarily caused by increases in STRS, PERS, Special Education, Health and Welfare increases, zero COLA, increased expenditures caused by COVID-19.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01, Line F2) (Form MYPI, Line D2)		Status
Current Year (2020-21)	33,607,697.25	Met	
1st Subsequent Year (2021-22)	25,293,982.25	Met	
2nd Subsequent Year (2022-23)	21,818,518.25	Met	

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2020-21)	1,277,995.54	Met	

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form A1, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	24,135	23,776	23,770
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 AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): Foothill SELPA

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	5,720,861.00	5,720,861.00	5,720,861.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	342,703,353.00	303,009,416.00	289,672,258.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	342,703,353.00	303,009,416.00	289,672,258.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,281,100.59	9,090,282.48	8,690,167.74
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	10,281,100.59	9,090,282.48	8,690,167.74

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	10,281,101.00	9,090,283.00	8,690,168.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,858,593.02	3,112,403.02	36,192.02
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	20,139,694.02	12,202,686.02	8,726,360.02
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.88%	4.03%	3.01%
District's Reserve Standard (Section 10B, Line 7):	10,281,100.59	9,090,282.48	8,690,167.74
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

DATA ENTRY: 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, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist; enter data for 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 General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(41,074,698.00)	(41,549,269.00)	1.2%	474,571.00	Met
1st Subsequent Year (2021-22)	(41,263,818.00)	(41,753,818.00)	1.2%	490,000.00	Met
2nd Subsequent Year (2022-23)	(41,263,818.00)	(41,753,818.00)	1.2%	490,000.00	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	3,842,773.00	3,842,773.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	3,845,097.00	3,845,097.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	3,845,447.00	3,845,447.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	21	Property Tax	Measure K & Measure S	410,092,990
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
City of Glendale Loan	4	Central RDA Funds	7439	790,980
CREBS	15	Fund 40.1 (RDA Funds)	7439	12,863,875
TOTAL:				423,747,845

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	21,728,953	21,133,983	19,836,664	20,030,295
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
City of Glendale Loan	237,000	258,000	279,000	301,000
CREBS	1,323,563	1,317,113	1,309,821	1,301,684
Total Annual Payments:	23,289,516	22,709,096	21,225,485	21,632,979
Has total annual payment increased over prior year (2019-20)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	84,836,448.00	117,621,020.00
b. OPEB plan(s) fiduciary net position (if applicable)	84,836,448.00	117,621,020.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00

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

Actuarial	Actuarial
Jun 30, 2019	Jun 30, 2020

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

3. OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2020-21)	3,682,923.00	3,875,172.00
1st Subsequent Year (2021-22)	3,682,923.00	3,875,172.00
2nd Subsequent Year (2022-23)	3,682,923.00	3,878,172.00

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

Current Year (2020-21)	2,536,342.00	2,568,939.00
1st Subsequent Year (2021-22)	2,536,342.00	2,568,939.00
2nd Subsequent Year (2022-23)	2,536,342.00	2,568,939.00

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

Current Year (2020-21)	2,536,342.00	2,264,297.00
1st Subsequent Year (2021-22)	2,536,342.00	2,264,297.00
2nd Subsequent Year (2022-23)	2,536,342.00	2,264,297.00

d. Number of retirees receiving OPEB benefits

Current Year (2020-21)	168	99
1st Subsequent Year (2021-22)	168	99
2nd Subsequent Year (2022-23)	168	99

4. Comments:

There is a prior Superintendent who receives lifetime benefits past age 65. Refer to GASB 75 study for details.

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

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

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

No

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

n/a

c. 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 (2020-21)
 - 1st Subsequent Year (2021-22)
 - 2nd Subsequent Year (2022-23)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2020-21)
 - 1st Subsequent Year (2021-22)
 - 2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7B)	First Interim

4. Comments:

Health and welfare is fully insured. Workers Comp is currently "dollar-one" coverage. Pre 2005 workers comp are self insured (minor programs).
--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified 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.

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,279.0	1,285.0	1,285.0	1,285.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [] End Date: []

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
--	---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

6. Cost of a one percent Increase in salary and statutory benefits 1,411,000

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the Interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	26,160,000	28,250,000	30,510,000
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the Interim?

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,350,000	1,350,000	1,350,000
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	935.0	972.0	976.0	976.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0	0	0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
13,080,000	14,130,000	15,260,000
Varies	Varies	Varies
8.0%	8.0%	8.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the Interim?

No	
----	--

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

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the Interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
330,000	330,000	330,000
1.0%	1.0%	1.0%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	198.0	198.0	198.0	198.0

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

Negotiations Settled Since Budget Adoption

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
2. Salary settlement:			
Is the cost of salary settlement included in the Interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits	<input type="text" value="283,686"/>		
	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the Interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	4,360,000	4,710,000	5,090,000
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	100,000	100,000	100,000
3. Percent change in step and column over prior year	1.0%	1.0%	1.0%

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits	0	0	0
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

First Interim
2020-21 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(121,174.00)	0.00	(441,000.00)				
Other Sources/Uses Detail					0.00	3,842,773.00		
Fund Reconciliation								
098 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	58,083.00	0.00	111,000.00	0.00				
Other Sources/Uses Detail					858,773.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	63,091.00	0.00	330,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					735,000.00	216,954.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,200,954.00	735,000.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

First Interim
2020-21 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	(21,174.00)	(121,174.00)	441,000.00	(441,000.00)	4,794,727.00	4,794,727.00		

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,397,945.00	111,984.00	491,572.00	188,123.00	1,016,948.00	15,592,944.00		20,799,516.00
2000-2999	Classified Salaries	923,862.00	92,442.00	0.00	0.00	69,504.00	13,690,514.00		14,776,322.00
3000-3999	Employee Benefits	1,810,416.00	87,895.00	176,917.00	68,474.00	448,862.00	13,793,049.00		16,325,633.00
4000-4999	Books and Supplies	48,306.00	62,000.00	970.00	250.00	28,612.00	1,785,186.00		1,925,324.00
5000-5999	Services and Other Operating Expenditures	4,488,410.00	168,450.00	2,425.00	104,447.00	31,696.00	12,338,030.00		17,183,458.00
6000-6999	Capital Outlay	1,940.00	0.00	0.00	0.00	2,000.00	17,000.00		20,940.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,670,879.00	522,771.00	671,884.00	361,294.00	1,597,642.00	57,156,723.00	0.00	70,981,193.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	7,380.00	2,321.00	24,449.00		34,150.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	7,380.00	2,321.00	24,449.00	0.00	34,150.00
	TOTAL COSTS	10,670,879.00	522,771.00	671,884.00	368,674.00	1,599,963.00	57,181,172.00	0.00	71,015,343.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,179,113.00	111,984.00	491,572.00	188,123.00	505,951.00	15,538,206.00		20,014,949.00
2000-2999	Classified Salaries	879,966.00	92,442.00	0.00	0.00	38,486.00	11,174,679.00		12,185,523.00
3000-3999	Employee Benefits	1,692,615.00	87,895.00	176,917.00	68,474.00	231,178.00	12,169,482.00		14,426,561.00
4000-4999	Books and Supplies	48,306.00	62,000.00	970.00	250.00	19,137.00	1,752,986.00		1,883,649.00
5000-5999	Services and Other Operating Expenditures	4,484,410.00	168,450.00	2,425.00	104,447.00	27,905.00	11,632,823.00		16,620,460.00
6000-6999	Capital Outlay	1,940.00	0.00	0.00	0.00	2,000.00	17,000.00		20,940.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,286,350.00	522,771.00	671,884.00	361,294.00	824,607.00	52,485,176.00	0.00	65,152,082.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	7,380.00	0.00	18,056.00		25,436.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	7,380.00	0.00	18,056.00	0.00	25,436.00
	TOTAL BEFORE OBJECT 8980	10,286,350.00	522,771.00	671,884.00	368,674.00	824,607.00	52,503,232.00	0.00	65,177,518.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)								(41,667.00)
	TOTAL COSTS								65,135,851.00

First Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,460,155.00		1,460,155.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,480,222.00		4,480,222.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,924,025.00		2,924,025.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	11,832.00	1,468,656.00		1,480,488.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	80,000.00	1,195.00	4,417,223.00		4,498,382.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	2,000.00	0.00		2,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	80,000.00	14,991.00	14,750,281.00	0.00	14,845,272.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,681.00		5,681.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,681.00		5,681.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	80,000.00	14,991.00	14,755,962.00	0.00	14,850,953.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								(41,667.00)
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								31,322,711.00
	TOTAL COSTS								46,131,997.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,328,681.91	112,217.31	492,592.15	188,229.81	1,402,980.42	1,682,573.34	12,188,241.66		19,395,516.60
2000-2999	Classified Salaries	1,135,500.74	88,579.12	0.00	0.00	31,966.78	486,920.13	9,824,759.89		11,577,726.66
3000-3999	Employee Benefits	2,251,122.36	101,085.45	243,778.09	93,971.66	621,302.62	1,138,923.89	12,353,347.98		16,803,532.05
4000-4999	Books and Supplies	17,612.15	15,699.72	0.00	0.00	57,120.61	143,601.08	51,286.63		285,320.19
5000-5999	Services and Other Operating Expenditures	5,727,189.33	98,329.72	202.84	9,692.48	58,050.07	14,968,806.45	140,736.97		21,003,007.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	42,656.26	0.00		42,656.26
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,460,106.49	415,911.32	736,573.08	291,893.95	2,171,420.50	18,473,481.15	34,558,973.13	0.00	69,107,759.62
7910	Transfers of Indirect Costs	0.00	0.00	0.00	7,380.37	4,664.09	12,803.56	10,984.51		35,832.53
7950	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	7,403,121.68	0.00	0.00	7,380.37	4,664.09	12,803.56	10,984.51		7,403,121.68
	Total Indirect Costs	12,460,106.49	415,911.32	736,573.08	299,274.32	2,176,084.59	18,486,284.71	34,569,957.64	0.00	69,143,592.15
	TOTAL COSTS									
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	219,279.68	0.00	0.00	0.00	905,141.63	0.00	48,153.75		1,172,575.06
2000-2999	Classified Salaries	48,191.63	0.00	0.00	0.00	31,966.78	0.00	2,185,681.36		2,265,839.77
3000-3999	Employee Benefits	121,671.29	0.00	0.00	0.00	301,975.50	0.00	1,427,049.49		1,850,696.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	49,874.06	0.00	40,299.47		90,173.53
5000-5999	Services and Other Operating Expenditures	7,475.84	0.00	0.00	0.00	23,465.14	270,258.60	119,421.85		420,621.43
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	396,618.44	0.00	0.00	0.00	1,312,423.11	270,258.60	3,820,605.92	0.00	5,799,906.07
7910	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	4,664.09	12,803.56	319.82		17,787.47
7950	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	4,664.09	12,803.56	319.82		17,787.47
	TOTAL BEFORE OBJECT 8980	396,618.44	0.00	0.00	0.00	1,317,087.20	283,062.16	3,820,925.74	0.00	5,817,693.54
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									0.00

First Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2019-20 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	3,109,402.23	112,217.31	492,592.15	188,229.81	497,838.79	1,682,573.34	12,140,087.91		18,222,941.54
2000-2999	Classified Salaries	1,087,309.11	88,579.12	0.00	0.00	0.00	496,920.13	7,639,078.53		9,311,886.89
3000-3999	Employee Benefits	2,129,451.07	101,085.45	243,778.09	93,971.56	319,327.12	1,138,923.89	10,326,298.49		14,952,835.77
4000-4999	Books and Supplies	17,612.15	15,689.72	0.00	0.00	7,246.55	143,601.08	10,987.16		195,146.66
5000-5999	Services and Other Operating Expenditures	5,719,713.49	98,329.72	202.84	9,682.48	34,584.93	14,688,547.85	21,315.12		20,582,386.43
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	42,656.26	0.00		42,656.26
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,063,488.05	415,911.32	736,573.08	291,893.95	858,997.39	18,203,222.55	30,737,767.21	0.00	63,307,853.55
7310	Transfers of Indirect Costs	0.00	0.00	0.00	7,380.37	0.00	0.00	10,664.69		18,045.06
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	7,403,121.68								7,403,121.68
	Total Indirect Costs	7,403,121.68								7,403,121.68
	TOTAL BEFORE OBJECT 8980	12,063,488.05	415,911.32	736,573.08	299,274.32	858,997.39	18,203,222.55	30,748,431.90	0.00	63,325,898.61
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	82,992.81	0.00	0.00	0.00		82,992.81
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,044,037.84		2,044,037.84
3000-3999	Employee Benefits	0.00	0.00	0.00	18,172.94	0.00	0.00	1,203,892.92		1,221,865.86
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	5,304.68	0.00	3,429.16		8,733.84
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	4,810.00	0.00	3,678,111.46	304.51		3,683,225.97
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	105,975.75	5,304.68	3,678,111.46	3,251,464.43	0.00	7,040,856.32
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	105,975.75	5,304.68	3,678,111.46	3,251,464.43	0.00	7,040,856.32
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240; goals 5000-5999)									36,013,356.08
TOTAL COSTS										
										43,054,212.40

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Foothill (DJ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
High Cost Students Exited from NPS	407,371.84	274,120.51
Cost Savings from Retiree/Resignations	317,329.00	213,530.68
Total exempt reductions	<u>724,700.84</u>	<u>487,651.19</u>

SELPA: Foothill (DJ)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	_____ 0.00	
Maximum available for MOE reduction (50% of increase in funding)	_____ 0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	_____ 0.00 (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____ 0.00	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____ 0.00	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Foothill (DJ)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2020-21	Actual Expenditures Comparison Year 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	71,015,343.00		
b. Less: Expenditures paid from federal sources	5,879,492.00		
c. Expenditures paid from state and local sources	65,135,851.00	63,307,853.55	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		63,307,853.55	
Less: Exempt reduction(s) from SECTION 1		724,700.84	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	65,135,851.00	62,583,152.71	2,552,698.29

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	71,015,343.00		
b. Less: Expenditures paid from federal sources	5,879,492.00		
c. Expenditures paid from state and local sources	65,135,851.00	63,307,853.55	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		63,307,853.55	
Less: Exempt reduction(s) from SECTION 1		724,700.84	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	65,135,851.00	62,583,152.71	
d. Special education unduplicated pupil count	2,617.00	2,617.00	
e. Per capita state and local expenditures (A2c/A2d)	24,889.51	23,914.08	975.43

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

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B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2020-21	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	46,131,997.00	43,054,212.40	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		43,054,212.40	
Less: Exempt reduction(s) from SECTION 1		487,651.19	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	46,131,997.00	42,566,561.21	3,565,435.79

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	46,131,997.00	43,054,212.40	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		43,054,212.40	
Less: Exempt reduction(s) from SECTION 1		487,651.19	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	46,131,997.00	42,566,561.21	
b. Special education unduplicated pupil count	2,617	2,617	
c. Per capita local expenditures (B2a/B2b)	17,627.82	16,265.40	1,362.42

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

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SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources						
1000-1999	Certificated Salaries	20,799,516.00	11,374,597.00	2,709,468.00		34,883,581.00
2000-2999	Classified Salaries	14,776,322.00	8,494,776.00	2,563,771.00		25,834,869.00
3000-3999	Employee Benefits	16,325,633.00	7,583,253.00	1,550,120.00		25,459,006.00
4000-4999	Books and Supplies	1,925,324.00	1,665,349.00	90,443.00		3,681,116.00
5000-5999	Services and Other Operating Expenditures	17,133,458.00	10,023,348.00	1,744,727.00		28,901,533.00
6000-6999	Capital Outlay	20,940.00	0.00	0.00		20,940.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	70,981,193.00	39,141,323.00	8,658,529.00	0.00	118,781,045.00
7310	Transfers of Indirect Costs	34,150.00	0.00	819,560.00		853,710.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	Total Indirect Costs	34,150.00	0.00	819,560.00	0.00	853,710.00
	TOTAL COSTS	71,015,343.00	39,141,323.00	9,478,089.00	0.00	119,634,755.00
PROJECTED EXPENDITURES - State and Local Sources						
1000-1999	Certificated Salaries	20,014,949.00	10,665,009.00	2,670,498.00		33,350,456.00
2000-2999	Classified Salaries	12,185,523.00	6,418,414.00	2,027,003.00		20,630,940.00
3000-3999	Employee Benefits	14,426,561.00	6,393,592.00	1,399,590.00		22,219,743.00
4000-4999	Books and Supplies	1,883,649.00	182,754.00	89,443.00		2,155,846.00
5000-5999	Services and Other Operating Expenditures	16,820,460.00	8,837,401.00	1,676,313.00		27,134,174.00
6000-6999	Capital Outlay	20,940.00	0.00	0.00		20,940.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	65,152,082.00	32,497,170.00	7,862,847.00	0.00	105,512,099.00
7310	Transfers of Indirect Costs	25,436.00	0.00	746,706.00		772,142.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	Total Indirect Costs	25,436.00	0.00	746,706.00	0.00	772,142.00
	TOTAL BEFORE OBJECT 8980	65,177,518.00	32,497,170.00	8,609,553.00	0.00	106,284,241.00
8980	Contributions from Unrestricted Revenues to Federal Resources	(41,667.00)	0.00	542.00		(41,125.00)
	TOTAL COSTS	65,135,851.00	32,497,170.00	8,610,095.00	0.00	106,243,116.00

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
PROJECTED EXPENDITURES - Local Sources						
1000-1999	Certificated Salaries	1,460,155.00	37,254.00	0.00		1,497,409.00
2000-2999	Classified Salaries	4,480,222.00	4,872.00	0.00		4,485,094.00
3000-3999	Employee Benefits	2,924,025.00	8,958.00	0.00		2,932,983.00
4000-4999	Books and Supplies	1,480,488.00	120,079.00	0.00		1,600,567.00
5000-5999	Services and Other Operating Expenditures	4,498,382.00	1,607,910.00	150,000.00		6,256,292.00
6000-6999	Capital Outlay	2,000.00	0.00	0.00		2,000.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	14,845,272.00	1,779,073.00	150,000.00	0.00	16,774,345.00
7310	Transfers of Indirect Costs	5,681.00	0.00	0.00		5,681.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,681.00	0.00	0.00	0.00	5,681.00
	TOTAL BEFORE OBJECT 8980	14,850,953.00	1,779,073.00	150,000.00	0.00	16,780,026.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	(41,667.00)	0.00	542.00		(41,125.00)
8980	Contributions from Unrestricted Revenues to State Resources	31,322,711.00	20,241,279.00	5,605,446.00		57,169,436.00
	TOTAL COSTS	46,131,997.00	22,020,352.00	5,755,988.00	0.00	73,908,337.00
	UNDUPLICATED PUPIL COUNT	2,617	1,991	392		5,000

* Attach an additional sheet with explanations of any amounts in the Adjustments column.