

GLENDALE UNIFIED SCHOOL DISTRICT

March 9, 2021

ACTION REPORT NO. 3

TO: Board of Education

FROM: Dr. Vivian Ekchian, Superintendent

SUBMITTED BY: Stephen Dickinson, Chief Business and Financial Officer

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

SUBJECT: Second 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 January 31, 2021, the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification). Additionally, 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.

To Support Board Priority No. 4 – Maintain District Financial Responsibility – Ensure the fiscal health of the District, implement a fiscal plan to preserve the District resources, and plan for the District’s future educational and facility needs.

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.**

In 2020-21, there is a 0% COLA increase to Local Control Funding Formula (LCFF). This causes a significant deficit spending in the current year; Undesignated fund balance is expected to decrease by \$10.5 million. Local Control Funding Formula (LCFF) State funding is projecting to get COLA only increases in future years. It is prudent to remember that revenue assumptions may decrease if the legislation appropriation priorities shift, other unexpected State tax shortfalls occur, or the District's student enrollment, ADA, or demographic changes.

Given the positive balances in all three years, the District is recommending a “**positive**” certification for the Second Interim Report. A “**positive**” Second Interim was only achieved using budget assumptions that include utilizing all of the current and future year LCFF growth, as well as, the 2021-22 (net) \$4.47 million, and the 2022-23 \$20 million Fiscal Stabilization Plan.

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 January 31, 2021. 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 January 31, 2021. Column C (Actuals to Date) shows the funds actually received or spent through January 31, 2021. 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 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 TK-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.

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

- Other Programs
 - Revised LCFF Funding Variables
 - 2020-21 Special Education Disproportionality Program Appropriation
 - 2020-21 One-Time Projected Actuals vs. Budget

The multi-year plan also reflects adjustments to the LCFF revenue projection. The COLA/ADA assumptions are listed in Attachment A. Given the future years of LCFF revenue increases are only estimates, based on the State’s proposals, and the State will not have finalized the LCFF calculation until year-end, the Los Angeles County Office of Education has cautioned school districts of using or committing these future revenue increases. As it is noted in Attachment B, the future year LCFF revenue increases have been utilized or budgeted and they are no longer being reserved. However, if these increases and/or the \$4.47 million plan for 2021-22 do not materialize, the District will have a negative Unassigned Balance in the out years, and will be unable to meet its financial obligation in future years.

Local Control Funding Formula Income (LCFF)

The 2020-21 LCFF calculation results in a net 0% funding increase, which reflects a 0% COLA. This is a net change of -\$14 per ADA and a total grade span average of \$9,608 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 3.84% in 2021-22. The 2022-23 and 2023-24 COLAs are still under consideration by the Department of Finance, professional associations and CPI measurements. At this time, the District has chosen to use a conservative COLA of 1.28% for 2022-23. Attachment B highlights the fiscal impact of the change in COLA and ADA.

Local Control Funding Formula Deferrals

The 2020-21 Enacted Budget included almost \$13 billion in K-12 LCFF deferrals. The Governor’s Budget proposal aims to eliminate many of the deferrals in the 2021-22 fiscal year, but the proposal is still subject to input from Legislature. The proposal has no impact on deferrals scheduled to begin in February 2021. The GUSD’s total 2020-21 deferral is \$40.3 million, and the 2021-22 deferral is \$39.7 million. Although these deferrals have no impact on the revenue, they have a huge impact on the cash flow. Due to this impact on the cash flow, the District has approved a Tax Revenue Anticipation Note (TRAN) for, not to exceed \$35 million, in 2020-21.

Other State Revenue

The Governor’s January Proposal reflects categorical COLAs at 0% for 2020-21, 1.50% for 2021-22, and 1.28% for 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 estimates \$150 per ADA in the Unrestricted General Fund and \$49 in the Restricted General Fund.

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. The cost of 1% salary increase is approximately \$2.2 million. The 2020-21 projection also reflects an annual increase in health and welfare costs of \$2.5 million for both 2020-21 and 2021-22.

Special Education Funding Formula

The proposed new special education funding formula was created based on a three-year rolling average of average daily attendance (ADA) at the local educational agency (LEA) level, while continuing the distribution method of sending special education funds through Special Education Local Plan Areas (SELPA's). The increased, ongoing allocation to the new base funding formula results in a 2020-21 base rate of \$625 per ADA.

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.

Financial Stability Plan

In the 2020-21 June Budget Adoption, there were expenditure reductions implemented for Fiscal Stabilization Plan projected at \$5.0 million. 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 was submitted to LACOE. See Attachment C. A LACOE required Board Resolution will be presented with the Second Interim Report for the 2021-22 Fiscal Stabilization Plan of now \$4.47 million.

At this point in the budget cycle, it is prudent to begin planning the Fiscal Stabilization Plan that will likely be required for 2022-23.

A continuous analysis of the District Solvency and Financial Stability Plan will be done to monitor the actual savings and to modify, change, or increase savings as needed.

Cautions and Challenges

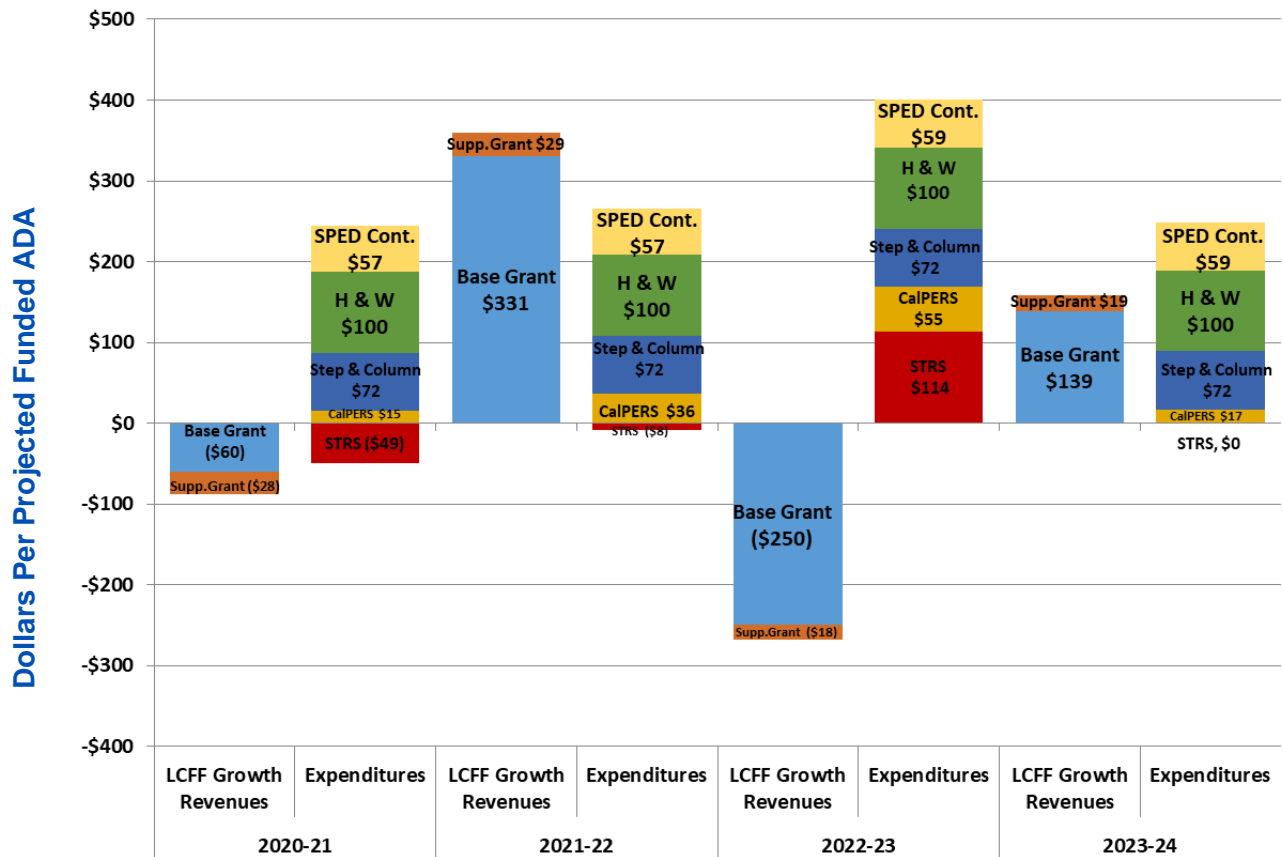
- Zero COLA in 2020-21 and COLA volatility in the out years.
- LCFE deferrals and Cash Flow challenges
- The academic challenges of COVID-19, post COVID-19, and back to school
- Declining enrollment and no ADA hold harmless provision for 2021-22 and beyond which will impact the District’s LCFE funding in 2022-23
- Drop in Unduplicated Pupil Counts (UPP) - especially in 2022-23.
- Current Federal and State Pandemic Funding – need to ensure compliance with spending regulations and spending deadlines. The District’s total funding is \$21.3 million which has already been either expensed or obligated.
- Future possible Federal Pandemic Funding – approximately \$21 million ESSER II primarily to be used for learning loss mitigation. These fundings are also in restricted categories, and we will need to ensure compliance with spending regulations and spending deadlines.
- Future possible State Pandemic Funding – On March 1, 2021, Governor Newsom announced a deal with the Legislature had been reached to provide \$2.0 billion for In Person Instruction Grant and \$4.6 billion for Expanded Learning Opportunities Grants. We are still waiting for more details to come. School Reopening Grant of approximately up to \$8.4 million and Expanding Learning Opportunities Grant of approximately \$18 million. These are restricted fundings, and we need to ensure compliance with spending regulations and deadlines. The School Reopening Grant can be used to provide optional in-person instruction to TK-2 and

prioritized student cohorts. The Expanding Learning Opportunities Grant can be used for various strategies to accelerate learning and address student needs, such as extended learning time, professional development, programs to address social-emotional learning and access to school meals.

- Implement the 2021-22 Fiscal Stabilization Plan of \$4.47 million and 2022-23 Fiscal Stabilization Plan of \$20 million. These plans may change depending on the State budget.

Below is a visual comparison of the non-cumulative LCFF Base Gap Funding and ONLY the non-cumulative CalSTRS/CalPERS, Health and Welfare, Step and Column, and Special Education Contribution increases for the next four years. As illustrated, there is a significant drop in base revenue being below zero, while the expenses keep increasing. When considering all other District expenditures, such as salary increases, instructional material costs, technology replacement, and a possible trend of declining enrollment, it will become increasingly difficult to achieve a balanced budget.

GUSD LCFF Increased/Decreased Revenues Have Automatic Increased Obligations Unrestricted General Fund – Second Interim 2020-21



Local Control and Accountability Plan (LCAP)

For 2020-21, the requirement to adopt a Local Control Accountability Plan (LCAP) was replaced with the requirement to adopt a Learning Continuity and Attendance Plan in September. A new three-year LCAP plan must be adopted by June 30, 2021 for 2021-22 through 2023-24.

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 January 31, 2021, 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 2019-20. 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 January 31, 2021, the fund had a cash balance of \$838,568.

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 are 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 January 31, 2021, the fund had a cash balance of \$5,415,733.

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 Elementary School, \$6.8 million for Jefferson Elementary School, \$4.7 million for La Crescenta Elementary School, \$2.2 million for Lincoln Elementary School, \$3.7 million for Muir Elementary School, \$5.9 million for Glendale High School, and \$4.6 million for Hoover High School ORG Projects. In 2017-18, \$1.7 million was transferred to this fund from Developer Fee Fund (25.0) for the Dunsmore Elementary School ORG Project. A \$38 million GO Bond Series D was issued in September 2018. In 2019-20, \$2.3 million was transferred from Capital Project Fund (40.1) for Glendale High School Pool Project. In 2020-21, \$735,000 was transferred to this fund from Capital Project Fund (40.1) for the GHS Chiller Replacement Project. In 2020-21, \$3 million was transferred to this fund from the County School Facilities Fund (35.0) for the Clark Magnet High School STEM building. A \$38 million GO Bond Series D was issued in September 2018. The final Series E of GO Bonds of \$38 million was issued in October 2020. As of January 31, 2021, the cash balance in Fund (21.1) was \$95,568,799.

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 School, Fremont Elementary School, Balboa Elementary School, and Franklin Elementary School 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 Projects Fund (40.1). Cerritos Elementary School, Toll Middle School, Mann Elementary School, Muir Elementary School, R.D. White Elementary School, Jefferson Elementary School, Wilson Middle School, Glendale High School, Hoover High School Solar projects were

financed with this series of CREBs. As of January 31, 2021, the cash balance with the fiscal agent was \$74,130.

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 Elementary School Project, and in 2013-14, \$4.0 million was transferred to the Measure S Fund for general support. In 2015-16, the District transferred \$1 million to Measure S Project Fund (21.1) for Muir Elementary School 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 Elementary School, \$1.0 million for Glendale High School, and \$0.7 million for Dunsmore Elementary School ORG Projects. In 2017-18, \$1.7 million was transferred to Measure S Project Fund (21.1) for Dunsmore Elementary School ORG Project. In 2018-19, \$850,000 was transferred to the Capital Project Fund (40.1) for the Cloud Preschool Portable Project. In 2019-20, \$500,000 was transferred from Developer Fee Fund (25.0) to Capital Project Fund (40.1) for Cloud Preschool Portable Project. The fund began the current year, with a balance of \$10,603,575 and has received income of \$199,729 through January 31, 2021. 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 Elementary School ORG Project. In 2015-16, \$35.6 million was transferred to the 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 was transferred from this fund 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. In 2020-21, \$3 million was transferred from this fund to the Building Fund (21.1) for the Clark Magnet High School STEM building. As of January 31, 2021, this fund had a cash balance of \$5,186.

Capital Projects Fund (40.1)

In 2009-10 and 2010-11, funds were received from the State Allocation Board, deposited into Fund (35), 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 High School 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 Fee Fund (25.0) for Cloud Preschool, and \$1.25 million from the Unrestricted General Fund. In 2016-17, Proposition 39 funds were 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 Portable Project, and \$2.5 million was transferred from the State Building Fund (35.0) to Fund (40.1) as a refund of ORG funds for Roosevelt ORG Project. In 2019-20, \$2.4 million was transferred from Capital Project Fund (40.1) to Building Fund (21.1) for Glendale High School Pool Project. Also, in 2019-20, \$500,000 was transferred from Developer Fee Fund (25.0) to Capital Project Fund (40.1) for Cloud Preschool Portable Project. In 2020-21, \$735,000 was transferred to the Measure S Projects Fund (21.1) for the GHS Chiller Replacement Project. As of January 31, 2021, the fund's cash balance was \$18,497,465.

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 January 31, 2021, the fund's cash balance was \$1,102,063.

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 school years, 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 January 31, 2021, this fund had a cash balance of \$6,954,695.

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 January 31, 2021, this fund had a cash balance of \$7,250,032.

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 2019-20 is 1.940% 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 January 31, 2021, the fund had a cash balance of \$3,437,736.

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 2015-16, the rate was 1.344% with no decrease. In 2016-17, the rate was 1.298% with no decrease. The rate has remained the same for 2017-18 and 2018-19, 1.298%. In 2019-20, the rate of 1.357% was applied to payroll, and funds were used to pay premium costs. As of January 31, 2021, this fund had a cash balance of \$463,477.

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 January 31, 2021, this fund had a cash balance of \$337,796.

**2020-21 Second Interim
Multi-Year Budget Assumptions 3/9/2021**

Category	2019-20	2020-21	2021-22	2022-23	2023-24
Local Control Funding Formula					
- Projected Net District LCFF Revenue Increase	\$5,120,328				
Adopted Budget 2020-21 (June 2020)		(\$2,663,661)	(\$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)
Second Interim		(\$2,175,998)	\$8,893,408	(\$6,381,312)	\$3,778,379
- Revenue Net Percentage Increase	3.25%	0.00%	3.84%	1.28%	1.61%
- Projected Increase In Funding Per ADA	\$303	-\$14	\$360	\$116	\$161
- Total LCFF Funding Per ADA	\$9,622	\$9,608	\$9,967	\$10,083	\$10,244
- 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%
Second Interim		53.45%	53.10%	52.59%	52.85%
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%
Second Interim		0.00%	3.84%	1.28%	1.61%
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%
Second 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
Second 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
Second Interim		24,924	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
Second Interim		12,979	12,979	12,979	12,979
EMPLOYEE BENEFITS					
- 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 Second Interim Adjustments
Board Meeting of March 9, 2021

Major Changes	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Adopted Budget 2020-21 Ending Balance	\$ 37,985,689	\$ 17,835,601	\$ 16,905,101	\$ 22,543,337	\$ 24,851,527	\$ 1,443,026
Adjustment For Unaudited Actual 2019-20 Ending Balance	\$ 7,758,168	\$ 7,758,168	\$ 7,758,168	\$ 7,758,168	\$ 7,758,168	\$ 7,758,168
Revised 2020-21 Ending Balance Reflecting Above Adjustment	\$ 45,743,857	\$ 25,593,769	\$ 24,663,269	\$ 30,301,505	\$ 32,609,695	\$ 9,201,194
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	\$ 18,684,383	\$ 41,380,515	
Revised-2020-21 Est. Decrease In SPED Funding By State Adopted Budget (\$645 to \$625 per ADA)	\$ (490,000)	\$ (490,000)	\$ (490,000)	\$ (490,000)	\$ (490,000)	
STRS Adjustment Resulting From State Budget Adoption	\$ -	\$ 128,071	\$ (388,055)	\$ (391,935)	\$ (395,854)	
PERS Adjustment Resulting From State Budget Adoption	\$ -	\$ (66,549)	\$ (294,492)	\$ (380,195)	\$ (263,016)	
Reversal Of Adopted Budget Fiscal Stabilization Plan Placeholders	\$ (13,046,400)	\$ (39,953,600)	\$ (53,000,000)	\$ (53,000,000)	\$ (53,000,000)	
"REVISED" 2021-22 Fiscal Stabilization Plan "Placeholder" (ongoing reductions)	\$ -	\$ 16,800,000	\$ 16,800,000	\$ 16,800,000	\$ 16,800,000	
"REVISED" 2022-23 Fiscal Stabilization Plan "Placeholder" (ongoing reductions)	\$ -	\$ -	\$ 12,800,000	\$ 12,800,000	\$ 12,800,000	
First Interim Adjustments (continued)						
2021-22 PROJECTED FISCAL STABILIZATION PLAN						
Reversal Of 2021-22 Fiscal Stabilization Plan "Placeholder"	\$ -	\$ (16,800,000)	\$ (16,800,000)	\$ (16,800,000)	\$ (16,800,000)	
6.67% reduction in non-site department budgets (supply, services, conferences, etc.)	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	
Reduce annual increase in projected H&W rates from +8% (May 2021); 1%=\$300,000)		TBD	TBD	TBD	TBD	
Elementary Teacher FTE reduction due to declining enrollment (20/21 -2.3% & 21/22 -1.5%)	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 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	\$ 600,000	\$ 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	\$ 400,000	\$ 400,000	\$ 400,000	
Adjust Classified Staffing due to delining enrollment from 2020-21 to 2021-22	\$ 720,000	\$ 720,000	\$ 720,000	\$ 720,000	\$ 720,000	
Adjust Management Staffing due to delining enrollment from 2020-21 to 2021-22	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	
Districtwide Negotiated Budget Savings -- 3 Furlough Days -- 21/22 & 22/23 only	\$ 3,000,000	\$ 3,000,000	TBD	TBD	TBD	
Districtwide Negotiated Staffing Considerations--TK-3 from 24:1 to 26:1 in 21/22 & 22/23	\$ 2,000,000	\$ 2,000,000	TBD	TBD	TBD	
2022-23 PROJECTED FISCAL STABILIZATION PLAN						
Reversal Of 2022-23 Fiscal Stabilization Plan "Placeholder"	\$ -	\$ (12,800,000)	\$ (12,800,000)	\$ (12,800,000)	\$ (12,800,000)	
"REVISED" 2022-23 Fiscal Stabilization Plan "Placeholder"	\$ -	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	
2023-24 PROJECTED FISCAL STABILIZATION PLAN						
Revised LCFF Funding Variables --- Enrollment Decline & 2021-22 Hold Harmless	\$ (734,941)	\$ 1,851,918	\$ (6,645,811)	\$ (6,377,576)	\$ (6,356,942)	
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 impacting Un	\$ 350,000	\$ -	\$ -	\$ -	\$ -	
STRS Adjustment	\$ -	\$ (102,457)	\$ 388,055	\$ 391,935	\$ 395,854	
PERS Adjustment	\$ -	\$ (85)	\$ (23,878)	\$ (64,714)	\$ (271,236)	
2020-21 Estimated "One-Time" Projected Unassigned Salary Savings	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	
2020-21 Estimated "One-Time" Projected Utilities/Transportation/Teacher Subs/Travel & Conference Unassigned	\$ 3,150,000	\$ -	\$ -	\$ -	\$ -	
Special Education Disproportionality Program Costs	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)	
Misc. Adjustments	\$ 151,669	\$ -	\$ -	\$ -	\$ -	
2020-21 Estimated RRM Contribution Increase (primarily due to covid expenditure increases)	\$ (735,000)	\$ -	\$ -	\$ -	\$ -	
Second Interim Adjustments						
2021-22 PROJECTED FISCAL STABILIZATION PLAN (Adjustments made in 2nd Interim to 1st Interim entries above. Done in response to increased COLA in Governor's Jan. Budget)						
"Reversal" -- 6.67% reduction in non-site department budgets (supply, services, conferences, etc.)	\$ (3,000,000)	\$ (3,000,000)	\$ (3,000,000)	\$ (3,000,000)	\$ (3,000,000)	
"Adjusted" -- Middle School Teacher FTE reduction due to declining enrollment (20/21 -2.3% & 21/22 -1.5%)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	
"Adjusted" -- High School Teacher FTE reduction due to declining enrollment (20/21 -2.3% & 21/22 -1.5%)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	
"Reversal" -- Districtwide Negotiated Budget Savings -- 3 Furlough Days -- 21/22 & 22/23 only	\$ (3,000,000)	\$ (3,000,000)	TBD	TBD	TBD	
"Reversal" -- Districtwide Negotiated Staffing Considerations--TK-3 from 24:1 to 26:1 in 21/22 & 22/23	\$ (2,000,000)	\$ (2,000,000)	TBD	TBD	TBD	
2022-23 PROJECTED FISCAL STABILIZATION PLAN						
"Reversal" 2022-23 PROJECTED FISCAL STABILIZATION PLAN (in 1st Interim)	\$ -	\$ (20,000,000)	\$ (20,000,000)	\$ (20,000,000)	\$ (20,000,000)	
"REVISED" 2022-23 Fiscal Stabilization Plan "Placeholder"	\$ -	\$ 20,000,000	\$ 20,000,000	\$ 19,500,000	\$ 19,500,000	
"Reversal" 2023-24 PROJECTED FISCAL STABILIZATION PLAN (in 1st interim)						
Revised LCFF Funding Variables --- Enrollment Decline & 2021-22 Hold Harmless	\$ 63,833	\$ 8,593,668	\$ 10,763,577	\$ 14,716,268	\$ 19,304,697	
2020-21 New Independent Study Appropriation	\$ (81,000)	\$ -	\$ -	\$ -	\$ -	
Reversal of Estimated One-Time Projected Unassigned Expenditures (in 1st Interim)	\$ (5,150,000)	\$ -	\$ -	\$ -	\$ -	
2020-21 One-Time Projected Actuals vs. Budget Savings (assigned)	\$ 9,171,375	\$ -	\$ -	\$ -	\$ -	
2020-21 One-Time Projected Actuals vs. Budget Savings (unassigned)	\$ 4,469,697	\$ -	\$ -	\$ -	\$ -	
"Reversal" 2020-21 Estimated RRM Contribution Increase (held harmless on covid program c	\$ 735,000	\$ -	\$ -	\$ -	\$ -	
Increase To Postage Budget	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	
Special Education Disproportionality Program Appropriation	\$ (385,800)	\$ -	\$ -	\$ -	\$ -	
Current Year Impact	\$ -	\$ 7,874,756	\$ (7,242,839)	\$ (6,900,985)	\$ (3,341,834)	\$ 23,874,018
Cumulative Impact to Ending Balance	\$ -	\$ 7,874,756	\$ 631,917	\$ (6,269,068)	\$ (9,610,902)	\$ 14,263,116
Adjusted Ending Balance Projection	\$ 45,743,857	\$ 33,468,525	\$ 25,295,186	\$ 24,032,437	\$ 22,998,793	\$ 23,464,310
Assigned and Restricted Balances:						
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 140,012	\$ 140,012	\$ 140,012	\$ 140,012	\$ 140,012	\$ 140,012
Prepaid Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3% Mandated Reserve for Economic Uncertainties	\$ 9,665,367	\$ 10,565,000	\$ 9,360,000	\$ 8,980,000	\$ 9,070,000	\$ 9,180,000
Reserve For Future LACOE System Charges	\$ 560,000	\$ 280,000	\$ -	\$ -	\$ -	\$ -
Reserve for 2019-20 Carry-Overs & MAA	\$ 14,806,715	\$ 3,984,715	\$ 3,984,715	\$ 3,984,715	\$ 3,984,715	\$ 3,984,715
Reserve For Projected Future Year 2020-21 Carry-over	\$ -	\$ 9,171,375	\$ 9,171,375	\$ 9,171,375	\$ 9,171,375	\$ 9,171,375
Reserve for One-Time 2017-18 Discretionary Funding Carry-Over	\$ 751,851	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for 2018-19 FASO Wall Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Balance	\$ 19,749,912	\$ 9,257,423	\$ 2,569,084	\$ 1,686,335	\$ 562,691	\$ 918,208

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% = \$2.3m (Gov's January Proposal = 3.84%)	\$ 8,600,000
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 3/9/21	\$ 0
Total Impact Needed (new revenue + expense reductions) = \$12,000,000+		Current Net Total = \$ 4,470,000

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: March 09, 2021 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 first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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	237,410,801.00	3.75%	246,304,209.00	-2.59%	239,922,897.00
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	4,195,131.00	-2.11%	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	(0.05)	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(41,548,519.86)	0.49%	(41,753,818.00)	0.00%	(41,753,818.00)
6. Total (Sum lines A1 thru A5c)		205,245,848.09	4.19%	213,843,823.00	-2.99%	207,454,946.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				105,460,861.00		106,437,314.00
b. Step & Column Adjustment				1,100,000.00		1,100,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(123,547.00)		(1,059,103.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,460,861.00	0.93%	106,437,314.00	0.04%	106,478,211.00
2. Classified Salaries						
a. Base Salaries				25,074,739.00		28,167,818.00
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,913,079.00		(180,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,074,739.00	12.34%	28,167,818.00	0.00%	28,167,818.00
3. Employee Benefits	3000-3999	60,336,137.00	7.22%	64,690,959.00	9.88%	71,082,816.00
4. Books and Supplies	4000-4999	9,430,576.00	-53.55%	4,380,386.00	-0.20%	4,371,720.00
5. Services and Other Operating Expenditures	5000-5999	17,383,425.00	4.87%	18,229,895.00	1.52%	18,506,338.00
6. Capital Outlay	6000-6999	842,453.00	17.38%	988,832.00	0.00%	988,869.00
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	(1,227,011.00)	-10.51%	(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)		217,521,180.00	2.07%	222,017,162.00	-5.99%	208,717,695.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(12,275,331.91)		(8,173,339.00)		(1,262,749.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		45,743,857.02		33,468,525.11		25,295,186.11
2. Ending Fund Balance (Sum lines C and D1)		33,468,525.11		25,295,186.11		24,032,437.11
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	13,436,090.00		13,156,090.00		13,156,090.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,565,000.00		9,360,000.00		8,980,000.00
2. Unassigned/Unappropriated	9790	9,257,423.11		2,569,084.11		1,686,335.11
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,468,525.11		25,295,186.11		24,032,437.11

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	10,565,000.00		9,360,000.00		8,980,000.00
c. Unassigned/Unappropriated	9790	9,257,423.11		2,569,084.11		1,686,335.11
(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)						
		19,822,423.11		11,929,084.11		10,666,335.11

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/BIAS staff increases. 2021-22 salaries, benefits, supplies, services reflect solvency plan reduction 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	58,413,399.00	-76.38%	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	13,981,066.00	-8.26%	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	41,548,519.86	0.49%	41,753,818.00	0.00%	41,753,818.00
6. Total (Sum lines A1 thru A5c)		139,843,506.86	-35.97%	89,545,546.00	-0.04%	89,505,425.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,786,085.00		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				(11,059,983.00)		(263,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,786,085.00	-29.39%	25,976,102.00	-0.05%	25,963,102.00
2. Classified Salaries						
a. Base Salaries				29,771,367.00		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				(12,371,145.00)		(157,057.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,771,367.00	-41.05%	17,550,222.00	-0.04%	17,543,165.00
3. Employee Benefits	3000-3999	28,440,091.00	-29.97%	19,916,769.00	-0.05%	19,907,610.00
4. Books and Supplies	4000-4999	15,406,456.00	-70.85%	4,491,333.00	0.00%	4,491,387.00
5. Services and Other Operating Expenditures	5000-5999	17,780,814.00	-8.55%	16,261,388.00	-0.05%	16,252,869.00
6. Capital Outlay	6000-6999	766,741.00	-92.64%	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	786,011.00	+16.41%	657,042.00	0.01%	657,077.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,988,145.00	-3.59%	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)		134,513,710.00	-33.43%	89,542,253.00	-0.04%	89,504,563.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		5,329,796.86		3,293.00		862.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,297,918.23		14,627,715.09		14,631,008.09
2. Ending Fund Balance (Sum lines C and D1)		14,627,715.09		14,631,008.09		14,631,870.09
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	14,627,715.09		14,631,008.09		14,631,870.09
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)		14,627,715.09		14,631,008.09		14,631,870.09

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					
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 ESSER1, ESSER2, GEER, GENFND and CR CARES grant one time 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	237,410,801.00	3.75%	246,304,209.00	-2.59%	239,922,897.00
2. Federal Revenues	8100-8299	58,613,399.00	-76.11%	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	18,176,197.00	-6.84%	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	(0.05)	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		345,089,354.95	-12.08%	303,389,369.00	-2.12%	296,960,371.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				142,246,946.00		132,413,416.00
b. Step & Column Adjustment				1,350,000.00		1,350,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,183,530.00)		(1,322,103.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	142,246,946.00	-6.91%	132,413,416.00	0.02%	132,441,313.00
2. Classified Salaries						
a. Base Salaries				54,846,106.00		45,718,040.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(9,458,066.00)		(337,057.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,846,106.00	-16.64%	45,718,040.00	-0.02%	45,710,983.00
3. Employee Benefits	3000-3999	88,776,228.00	-4.70%	84,607,728.00	7.54%	90,990,426.00
4. Books and Supplies	4000-4999	24,837,032.00	-64.28%	8,871,719.00	-0.10%	8,863,107.00
5. Services and Other Operating Expenditures	5000-5999	35,164,239.00	-1.91%	34,491,283.00	0.78%	34,759,207.00
6. Capital Outlay	6000-6999	1,609,194.00	-35.05%	1,045,237.00	0.00%	1,045,258.00
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	3,988,145.00	-3.59%	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)		352,034,890.00	-11.50%	311,559,415.00	-4.28%	298,222,258.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,945,535.05)		(8,170,046.00)		(1,261,887.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		55,041,775.25		48,096,240.20		39,926,194.20
2. Ending Fund Balance (Sum lines C and D1)		48,096,240.20		39,926,194.20		38,664,307.20
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	210,012.00		210,012.00		210,012.00
b. Restricted	9740	14,627,715.09		14,631,008.09		14,631,870.09
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	13,436,090.00		13,156,090.00		13,156,090.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,565,000.00		9,360,000.00		8,980,000.00
2. Unassigned/Unappropriated	9790	9,257,423.11		2,569,084.11		1,686,335.11
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,096,240.20		39,926,194.20		38,664,307.20

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	10,565,000.00		9,360,000.00		8,980,000.00
c. Unassigned/Unappropriated	9790	9,257,423.11		2,569,084.11		1,686,335.11
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)		19,822,423.11		11,929,084.11		10,666,335.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.63%		3.83%		3.58%
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Foothill SELPA						
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)		352,034,890.00		311,559,415.00		298,222,258.00
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)		352,034,890.00		311,559,415.00		298,222,258.00
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)		10,561,046.70		9,346,782.45		8,946,667.74
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)		10,561,046.70		9,346,782.45		8,946,667.74
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	237,346,968.00	122,272,041.14	237,410,801.00	63,833.00	0.0%
2) Federal Revenue		8100-8299	200,000.00	200,000.00	172,531.08	200,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,987,876.00	4,988,436.00	2,252,575.87	4,988,436.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,106,791.00	4,195,131.00	2,137,472.42	4,195,131.00	0.00	0.0%
5) TOTAL, REVENUES			228,227,402.00	246,730,535.00	126,834,620.51	246,794,368.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	107,472,226.00	105,460,861.00	47,618,653.12	105,460,861.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,058,807.00	25,074,739.00	12,478,582.13	25,074,739.00	0.00	0.0%
3) Employee Benefits		3000-3999	62,407,982.00	60,336,137.00	25,536,187.90	60,336,137.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,381,946.00	9,349,576.00	5,784,210.63	9,430,576.00	(81,000.00)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	17,916,616.00	17,179,934.00	8,510,189.77	17,383,425.00	(203,491.00)	-1.2%
6) Capital Outlay		6000-6999	988,969.00	842,453.00	18,647.72	842,453.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	220,000.00	220,000.00	181,170.00	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	(1,227,011.00)	129,656.00	-11.8%
9) TOTAL, EXPENDITURES			220,349,191.00	217,366,345.00	100,127,641.27	217,521,180.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,878,211.00	29,364,190.00	26,706,979.24	29,273,188.00		
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	(0.05)	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(41,074,698.86)	(41,548,519.86)	(8,814,472.36)	(41,548,519.86)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,028,298.91)	(41,548,519.91)	(8,814,472.36)	(41,548,519.91)		

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)	(12,184,329.91)	17,892,506.88	(12,275,331.91)		
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	33,559,527.11		33,468,525.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	700,000.00		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	15,838,566.00	13,436,090.00		13,436,090.00		
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 17/18	0000	9780	751,851.00					
Reserve for LACOE System	0000	9780		280,000.00				
Assigned Projected Carry-Overs	0000	9780		9,171,375.00				
Assigned MAA	0000	9780		3,984,715.00				
Reserve for LACOE System	0000	9780				280,000.00		
Assigned Projected Carry-Over	0000	9780				9,171,375.00		
Assigned MAA	0000	9780				3,984,715.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,296,660.00	10,565,000.00		10,565,000.00		
Unassigned/Unappropriated Amount		9790	248,531.11	8,718,425.11		9,257,423.11		

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,801,740.00	37,642,014.00	19,449,926.14	58,413,399.00	20,771,385.00	55.2%
3) Other State Revenue		8300-8599	21,660,636.00	25,900,522.00	14,588,744.54	25,900,522.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,826,574.00	13,981,066.00	4,260,146.50	13,981,066.00	0.00	0.0%
5) TOTAL, REVENUES			48,288,950.00	77,523,602.00	38,298,817.18	98,294,987.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,980,853.00	29,486,085.00	12,021,334.19	36,786,085.00	(7,300,000.00)	-24.8%
2) Classified Salaries		2000-2999	17,550,301.00	22,499,982.00	8,447,649.86	29,771,367.00	(7,271,385.00)	-32.3%
3) Employee Benefits		3000-3999	19,917,588.00	22,240,091.00	9,019,147.77	28,440,091.00	(6,200,000.00)	-27.9%
4) Books and Supplies		4000-4999	4,489,441.00	15,406,456.00	9,775,903.30	15,406,456.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,260,058.00	17,780,814.00	8,429,576.82	17,780,814.00	0.00	0.0%
6) Capital Outlay		6000-6999	54,102.00	766,741.00	741,028.02	766,741.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	788,000.00	788,000.00	258,000.00	788,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	656,355.00	786,011.00	0.00	786,011.00	0.00	0.0%
9) TOTAL, EXPENDITURES			85,696,698.00	109,754,180.00	48,692,639.96	130,525,565.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,407,748.00)	(32,230,578.00)	(10,393,822.78)	(32,230,578.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,842,773.00	3,988,145.00	0.00	3,988,145.00	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	41,074,698.86	41,548,519.86	8,814,472.36	41,548,519.86	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,231,925.86	37,560,374.86	8,814,472.36	37,560,374.86		

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)			(175,822.14)	5,329,796.86	(1,579,350.42)	5,329,796.86		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,297,918.23	9,297,918.23		9,297,918.23	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)			9,297,918.23	9,297,918.23		9,297,918.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,297,918.23	9,297,918.23		9,297,918.23		
2) Ending Balance, June 30 (E + F1e)			9,122,096.09	14,627,715.09		14,627,715.09		
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	9,122,096.09	14,627,715.09		14,627,715.09		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2020-21 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	218,932,735.00	237,346,968.00	122,272,041.14	237,410,801.00	63,833.00	0.0%
2) Federal Revenue		8100-8299	14,001,740.00	37,842,014.00	19,622,457.22	58,613,399.00	20,771,385.00	54.9%
3) Other State Revenue		8300-8599	26,648,512.00	30,888,958.00	16,841,320.41	30,888,958.00	0.00	0.0%
4) Other Local Revenue		8800-8799	16,933,365.00	18,176,197.00	6,397,618.92	18,176,197.00	0.00	0.0%
5) TOTAL, REVENUES			276,516,352.00	324,254,137.00	165,133,437.69	345,089,355.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	133,453,079.00	134,946,946.00	59,639,987.31	142,246,946.00	(7,300,000.00)	-5.4%
2) Classified Salaries		2000-2899	45,609,108.00	47,574,721.00	20,926,231.99	54,846,106.00	(7,271,385.00)	-15.3%
3) Employee Benefits		3000-3999	82,325,570.00	82,576,228.00	34,555,335.67	88,776,228.00	(6,200,000.00)	-7.5%
4) Books and Supplies		4000-4999	8,871,387.00	24,756,032.00	15,560,113.93	24,937,032.00	(81,000.00)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	34,176,674.00	34,960,748.00	16,939,766.59	35,184,239.00	(203,491.00)	-0.6%
6) Capital Outlay		6000-6999	1,043,071.00	1,609,194.00	759,675.74	1,609,194.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,008,000.00	1,008,000.00	439,170.00	1,008,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(441,000.00)	(311,344.00)	0.00	(441,000.00)	129,856.00	-41.6%
9) TOTAL, EXPENDITURES			306,045,889.00	327,120,525.00	148,820,281.23	348,046,745.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,529,537.00)	(2,866,388.00)	16,313,156.46	(2,957,390.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,842,773.00	3,988,145.00	0.00	3,988,145.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	13,046,399.95	(0.05)	0.00	(0.05)	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			9,203,626.95	(3,988,145.05)	0.00	(3,988,145.05)		

2020-21 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,325,910.05)	(6,854,533.05)	16,313,156.46	(6,945,535.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	55,041,775.25	55,041,775.25		55,041,775.25	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)			55,041,775.25	55,041,775.25		55,041,775.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,041,775.25	55,041,775.25		55,041,775.25		
2) Ending Balance, June 30 (E + F1e)			34,715,865.20	48,187,242.20		48,096,240.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	700,000.00		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			9,122,096.09	14,627,715.09		14,627,715.09		
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	15,838,566.00	13,436,090.00		13,436,090.00		
Reserve for LACOE System	0000	9780	280,000.00					
Assigned Regular Carry-Overs	0000	9780	8,890,668.00					
Assigned MAA	0000	9780	3,995,715.00					
LCAP Carry-Over (excl. 01000.0)	0000	9780	1,920,312.00					
One Time Discretionary 17/18	0000	9780	751,851.00					
Reserve for LACOE System	0000	9780		280,000.00				
Assigned Projected Carry-Overs	0000	9780		9,171,375.00				
Assigned MAA	0000	9780		3,984,715.00				
Reserve for LACOE System	0000	9780				280,000.00		
Assigned Projected Carry-Over	0000	9780				9,171,375.00		
Assigned MAA	0000	9780				3,984,715.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,296,660.00	10,565,000.00		10,565,000.00		
Unassigned/Unappropriated Amount		9790	248,531.11	8,718,425.11		9,257,423.11		

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	4,899,882.00	4,899,882.00	3,767,520.48	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	3,767,520.48	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	3,767,520.48	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	3,767,520.48	5,720,861.00		
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	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		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	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) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	889,402.00	889,402.00	118,550.00	889,402.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,946,904.00	2,946,904.00	1,115,956.00	2,946,904.00	0.00	0.0%
4) Other Local Revenue		8600-8799	330,045.00	330,045.00	3,022.11	330,045.00	0.00	0.0%
5) TOTAL REVENUES			4,146,351.00	4,146,351.00	1,237,528.11	4,146,351.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,924,919.00	1,924,919.00	829,882.87	1,924,919.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,193,604.00	1,193,604.00	230,199.73	1,193,604.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,490,813.00	1,490,813.00	527,996.06	1,490,813.00	0.00	0.0%
4) Books and Supplies		4000-4999	153,305.00	153,305.00	6,055.25	153,305.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	131,483.00	131,483.00	24,352.11	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	1,618,465.82	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)	(380,937.71)	(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	(380,937.71)	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		9785	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		9718	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	2,205,688.41	6,850,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	600,000.00	600,000.00	139,417.79	600,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,169,900.00	2,169,900.00	8,651.54	2,169,900.00	0.00	0.0%
5) TOTAL REVENUES			9,619,900.00	9,619,900.00	2,352,757.74	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	1,241,003.03	3,471,504.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,999,604.00	1,999,604.00	650,718.18	1,999,604.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,951,660.00	3,951,660.00	768,245.55	3,951,660.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	286,650.00	286,650.00	142,525.45	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	2,831,702.47	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)	(478,944.73)	(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)	(478,944.73)	(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								
c) Committed		9740	673,755.82	673,755.82		673,755.82		
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) 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	90,000.00	90,000.00	8,971.87	90,000.00	0.00	0.0%
5) TOTAL REVENUES			90,000.00	90,000.00	8,971.87	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	8,971.87	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		8980-8999	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)			90,000.00	90,000.00	8,971.87	90,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,406,760.88	5,406,760.88		5,406,760.88	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)			5,406,760.88	5,406,760.88		5,406,760.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,406,760.88	5,406,760.88		5,406,760.88		
2) Ending Balance, June 30 (E + F1e)			5,496,760.88	5,496,760.88		5,496,760.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	5,496,760.88	5,496,760.88		5,496,760.88		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	900,000.00	954,510.00	167,663.64	954,510.00	0.00	0.0%
5) TOTAL REVENUES			900,000.00	954,510.00	167,663.64	954,510.00		
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	580,083.23	1,184,582.00	0.00	0.0%
3) Employee Benefits		3000-3999	589,727.00	589,727.00	272,505.34	589,727.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	54,510.00	4,734.59	54,510.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	210,000.00	(73,075.38)	210,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	23,502,048.00	42,963,979.00	8,476,921.97	42,963,979.00	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	45,002,798.00	9,261,169.75	45,002,798.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,376,358.00)	(44,048,288.00)	(9,093,506.11)	(44,048,288.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	3,735,000.00	3,735,000.00	3,735,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	216,954.00	216,953.91	216,954.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	38,000,000.00	37,790,000.00	38,000,000.00	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	41,518,046.00	41,308,046.09	41,518,046.00		

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)			(24,378,358.00)	(2,530,242.00)	32,214,539.98	(2,530,242.00)		
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	60,550,947.99		60,550,947.99		
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		9740	18,105,412.23	39,951,528.23		39,951,528.23		
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		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	1,100,000.00	1,100,000.00	199,729.46	1,100,000.00	0.00	0.0%
5) TOTAL REVENUES			1,100,000.00	1,100,000.00	199,729.46	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	17,443.63	35,830.00	0.00	0.0%
3) Employee Benefits		3000-3999	21,182.00	21,182.00	9,740.46	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	441,655.03	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	468,039.12	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)	(269,309.68)	(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	(748,982.00)	(269,309.66)	(748,982.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,603,574.97	10,803,574.97		10,803,574.97	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	10,803,574.97		10,803,574.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,603,574.97	10,803,574.97		10,803,574.97		
2) Ending Balance, June 30 (E + F1e)			11,183,082.97	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			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	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	8.58	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	3,000,000.00	3,000,008.58	3,000,000.00		
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)			0.00	3,000,000.00	3,000,008.58	3,000,000.00		
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	3,000,000.00	3,000,000.00	3,000,000.00	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			0.00	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	8.58	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		9785	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		9750	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		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	175,721.86	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	95,934.71	705,612.00	0.00	0.0%
5) TOTAL REVENUES			705,612.00	705,612.00	271,656.57	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	0.00	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	(342,561.89)	429,481.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,594,000.00	5,945,549.00	318,671.02	5,945,549.00	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	8,411,643.00	636,172.25	8,411,643.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,454,482.00)	(7,706,031.00)	(364,515.68)	(7,706,031.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,984,000.00	3,346,326.00	216,953.91	3,346,326.00	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	2,611,326.00	(518,046.09)	2,611,326.00		

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)	(5,094,705.00)	(882,561.77)	(5,094,705.00)		
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	14,939,747.08		14,939,747.08		
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			2,821,121.16	3,760,425.16		3,760,425.16		
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	11,179,321.92		11,179,321.92		
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		8980-8999	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)			(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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	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	11,500.97	150,000.00	0.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	11,500.97	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	11,500.97	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		8630-8679	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	11,500.97	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		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	92,132,128.92	92,132,128.92		92,132,128.92		
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	15,067,272.00	15,647,453.00	7,302,266.91	15,647,453.00	0.00	0.0%
5) TOTAL, REVENUES			15,067,272.00	15,647,453.00	7,302,266.91	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	14,968,272.00	16,468,272.00	9,287,576.18	16,468,272.00	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	16,478,272.00	9,288,665.45	16,478,272.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			99,000.00	(830,819.00)	(1,986,396.54)	(830,819.00)		
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	(830,819.00)	(1,966,398.54)	(830,819.00)		
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	10,514,331.63		10,514,331.63		
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		9790	11,434,150.63	10,514,331.63		10,514,331.63		

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) 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	9,600.00	9,600.00	559.44	9,600.00	0.00	0.0%
5) TOTAL REVENUES			9,600.00	9,600.00	559.44	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	559.44	9,600.00		
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	9,600.00	9,600.00	(1,804.63)	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)	1,804.63	(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	2,164.07	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) Audit 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		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	24,692.00	24,692.00	24,135.00	24,692.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	24,692.00	24,692.00	24,135.00	24,692.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	18.00	31.00	18.00	18.00	(13.00)	-42%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	18.00	31.00	18.00	18.00	(13.00)	-42%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	24,710.00	24,723.00	24,153.00	24,710.00	(13.00)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Second Interim
2020-21 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	67,640,790.77	50,164,933.25	49,389,544.65	59,765,406.69	50,531,450.47	38,075,011.71	65,570,860.28	63,474,469.44
B. RECEIPTS								
L.CFF/Revenue Limit Sources	5,107,728.00	5,739,626.00	20,346,876.00	9,762,619.00	9,762,619.00	20,346,876.00	9,762,619.00	4,755,932.40
Principal Apportionment	531,697.27	2,213,728.85	66,628.05		973,064.98	27,247,990.80	9,705,151.99	3,970,227.57
Property Taxes							702,616.20	
Miscellaneous Funds	39,666.67	49,032.41	14,778,328.97	2,223,719.80	64,525.91	2,761,258.54	(284,075.00)	1,589,234.19
Federal Revenue	779,657.00	2,271,297.34	4,255,405.31	2,101,836.31	2,536,316.72	3,493,422.75	1,403,382.98	1,585,708.40
Other State Revenue	131,466.70	213,247.45	2,033,682.49	287,186.59	1,211,234.75	275,607.46	2,245,173.00	1,801,410.07
Other Local Revenue								
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	6,590,235.64	10,486,932.05	41,483,120.82	14,375,363.70	14,547,761.36	54,115,155.55	23,534,868.17	13,701,912.63
C. DISBURSEMENTS								
Certificated Salaries	739,099.28	1,750,463.21	10,717,236.90	11,523,192.75	11,557,737.44	11,578,805.25	11,773,452.25	13,767,826.48
Classified Salaries	(1,517.97)	2,027,565.98	3,287,145.13	4,032,917.99	3,944,055.44	3,708,379.42	3,927,686.35	5,653,312.28
Employee Benefits	204,561.44	955,344.72	3,003,769.10	7,606,415.67	7,556,845.69	7,522,883.53	7,705,516.03	9,036,815.30
Books and Supplies	1,474,963.46	4,468,739.18	5,018,381.86	1,958,863.70	1,098,831.16	998,380.53	541,954.04	1,546,153.01
Services	3,179,610.53	1,434,312.61	2,001,162.33	3,454,120.28	1,936,544.91	2,384,324.47	2,549,691.00	3,037,412.14
Capital Outlay	92,692.44	54,457.76	200,499.38	36,427.10	110,469.06	163,058.95	81,761.05	200,158.80
Other Outgo	274,470.00	16,470.00	599,056.89	(539,764.89)	29,646.00	29,646.00	29,646.00	29,646.00
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	5,964,179.18	10,707,353.46	24,827,251.59	28,072,172.60	26,234,159.70	26,405,458.15	26,609,706.72	33,271,323.81
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	70,000.00							
Accounts Receivable	35,475,228.00							
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	36,863,612.00							
Liabilities and Deferred Inflows								
Accounts Payable	46,219,091.00							
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	46,219,091.00							
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	70,000.00							
E. NET INCREASE/DECREASE (B - C + D)	35,475,228.00							
F. ENDING CASH (A + E)	103,116,018.77	50,164,933.25	49,389,544.65	59,765,406.69	50,531,450.47	38,075,011.71	65,570,860.28	63,474,469.44
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Second Interim
2020-21 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH								
	47,694,628.76	31,097,419.66	47,132,524.19	30,218,518.43				
B. RECEIPTS								
L.CFF/Revenue Limit Sources								
Principal Apportionment	12,405,448.13	1,821,191.13	1,821,191.13	10,584,257.00	40,369,737.21	(4,098,660.00)	148,487,460.00	148,487,460.00
Property Taxes	242,136.20	17,274,971.00	9,518,263.25	13,079,621.04		4,098,660.00	88,923,341.00	88,923,341.00
Miscellaneous Funds	1,923,786.34	1,290,147.50	1,997,430.56	(702,616.20)	29,692,777.54		58,613,399.00	58,613,399.00
Federal Revenue	833,780.56	850,174.40	589,989.00	989,112.53	9,188,892.70		30,888,958.00	30,888,958.00
Other State Revenue	1,893,398.66	1,766,474.07	2,099,567.12	3,270,338.64	927,390.00		18,176,197.00	18,176,197.00
Other Local Revenue							0.00	0.00
Interfund Transfers In							0.00	(0.05)
All Other Financing Sources	17,298,529.89	23,012,958.10	16,026,441.06	29,727,278.68	80,188,797.45	0.00	345,089,354.95	345,089,354.95
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	13,767,826.48	13,767,826.49	13,767,826.49	13,767,826.49	13,767,826.49		142,246,946.00	142,246,946.00
Classified Salaries	5,653,312.28	5,653,312.28	5,653,312.28	5,653,312.27	5,653,312.27		54,846,106.00	54,846,106.00
Employee Benefits	9,036,815.30	9,036,815.30	9,036,815.30	9,036,815.31	9,036,815.31		88,776,228.00	88,776,228.00
Books and Supplies	1,546,153.01	1,546,153.01	1,546,153.01	1,546,153.01	1,546,153.02		24,837,032.00	24,837,032.00
Services	3,037,412.14	3,037,412.14	3,037,412.14	3,037,412.14	3,037,412.17		35,164,239.00	35,164,239.00
Capital Outlay	107,952.68		85,647.00	114,400.80	341,348.08		1,609,194.00	1,609,194.00
Other Outgo	158,796.90	(240,182.00)			179,569.10		567,000.00	567,000.00
Interfund Transfers Out							3,988,145.00	3,988,145.00
All Other Financing Uses	33,305,278.79	32,801,337.22	33,127,166.22	37,144,065.12	33,562,437.44	0.00	352,034,890.00	352,034,890.00
TOTAL DISBURSEMENTS								
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	0.00
Accounts Receivable	1,150,899.60	2,486,160.12	0.00	0.00	0.00		35,475,228.00	35,475,228.00
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
SUBTOTAL	1,150,899.60	2,486,160.12	0.00	0.00	0.00	0.00	35,475,228.00	35,475,228.00
Liabilities and Deferred Inflows								
Accounts Payable	1,450,218.20	1,611,101.27	0.00	0.00			46,219,091.00	46,219,091.00
Due To Other Funds							0.00	0.00
Current Loans		(24,800,000.00)					(24,800,000.00)	(24,800,000.00)
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources	1,450,218.20	(23,188,898.73)	0.00	0.00	0.00	0.00	21,419,091.00	21,419,091.00
SUBTOTAL	(278,141.60)	138,424.80	186,719.40	(307,140.50)			(5,630,441.37)	(5,630,441.37)
Suspense Clearing	(577,460.20)	25,823,493.65	186,719.40	(307,140.50)	0.00		8,425,685.63	8,425,685.63
TOTAL BALANCE SHEET ITEMS	(16,567,209.10)	16,035,104.53	(18,914,005.76)	(7,723,927.04)	46,626,360.01	0.00	1,480,160.63	(6,945,535.05)
E. NET INCREASE/DECREASE (B - C + D)								
F. ENDING CASH (A + E)	31,097,419.66	47,132,524.19	30,218,518.43	22,494,591.39				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								
							69,120,951.40	

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	22,494,591.39	27,070,606.39	31,946,200.39	38,771,745.39	27,247,835.39	22,520,808.39	49,204,561.39	43,995,533.39
B. RECEIPTS								
LCHF/Revenue Limit Sources	5,957,125.00	5,957,125.00	21,307,082.00	10,722,825.00	10,722,825.00	21,307,082.00	10,722,825.00	5,039,727.75
Principal Appointments	531,697.00	2,213,729.00	68,828.00		1,084,848.00	25,899,467.00	7,931,854.00	3,970,228.00
Property Taxes							567,331.00	
Miscellaneous Funds	84,939.00	100,292.00	1,362,750.00	1,467,334.00	913,383.00	89,234.00	223,877.00	150,909.00
Federal Revenue	350,990.00	589,254.00	1,001,289.00	842,987.00	1,990,441.00	1,898,362.00	1,372,453.00	2,044,785.00
Other State Revenue	299,765.00	3,090,222.00	1,022,388.00	997,234.00	2,967,524.00	989,534.00	2,009,759.00	1,590,282.00
Other Local Revenue								
Interfund Transfers In								
All Other Financing Sources	7,224,516.00	11,950,622.00	24,762,337.00	14,030,380.00	17,679,021.00	50,183,679.00	22,828,099.00	12,795,931.75
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	652,891.00	869,092.00	11,899,221.00	11,899,221.00	11,899,221.00	11,899,221.00	11,899,221.00	11,899,221.00
Classified Salaries	110,659.00	1,098,299.00	4,046,280.00	4,046,280.00	4,046,280.00	4,046,280.00	4,046,280.00	4,046,280.00
Employee Benefits	259,876.00	1,882,902.00	3,741,170.00	7,872,378.00	7,872,378.00	7,872,378.00	7,872,378.00	7,872,378.00
Books and Supplies	682,440.00	682,440.00	682,440.00	682,440.00	682,440.00	682,440.00	682,440.00	682,440.00
Services	2,653,176.00	2,653,176.00	2,653,176.00	2,653,176.00	2,653,176.00	2,653,176.00	2,653,176.00	2,653,176.00
Capital Outlay	20,190.00		145,206.00	57,667.00		200,457.00	260,156.00	164,568.00
Other Outgo		0.00		47,792.00				167,124.00
Interfund Transfers Out								
All Other Financing Uses	4,379,232.00	7,185,909.00	23,167,493.00	27,259,954.00	27,534,100.00	27,353,952.00	27,413,651.00	27,485,187.00
TOTAL DISBURSEMENTS								
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	80,188,787.45							
Accounts Receivable		9,918,821.00	14,562,055.00	10,060,972.00	9,562,055.00	6,453,898.00	2,043,908.00	2,536,910.00
Due From Other Funds		(900,000.00)			200,000.00	400,000.00		
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	80,188,787.45	18,092,528.00	14,562,055.00	10,060,972.00	9,762,055.00	6,853,898.00	2,043,908.00	2,536,910.00
Liabilities and Deferred Inflows								
Accounts Payable		4,111,198.00	4,234,612.00	3,259,566.00	1,339,768.00	2,999,872.00	2,667,384.00	1,598,724.00
Due To Other Funds								
Current Loans		5,096,742.00	5,096,742.00	5,096,742.00	3,294,235.00			
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	58,362,437.44	16,361,797.00	9,331,354.00	8,356,308.00	4,634,003.00	2,999,872.00	2,667,384.00	1,598,724.00
Nonoperating								
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS	21,826,360.01	1,730,731.00	5,230,701.00	1,704,664.00	5,128,052.00	3,854,026.00	(623,476.00)	938,186.00
E. NET INCREASE/DECREASE (B - C + D)	4,576,019.00	4,875,594.00	6,825,545.00	(11,523,910.00)	(4,727,027.00)	26,683,753.00	(5,209,028.00)	(13,751,069.25)
F. ENDING CASH (A + E)	27,070,606.39	31,946,200.39	38,771,745.39	27,247,835.39	22,520,808.39	49,204,561.39	43,995,533.39	30,244,464.14
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Second Interim
2020-21 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name):								
A. BEGINNING CASH								
	30,244,464.14	18,907,431.64	45,764,646.20	36,170,424.65				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	12,514,365.50	1,930,109.00	1,930,109.00	10,584,257.00	42,783,071.75		161,478,529.00	161,478,529.00
Property Taxes	242,136.00	17,274,971.00	9,518,265.00	14,953,996.00			83,690,019.00	83,690,019.00
Miscellaneous Funds				567,331.00			1,134,662.00	1,134,662.00
Federal Revenue	989,373.00	1,455,870.00	390,920.00	1,335,787.00	5,435,360.00		14,000,058.00	14,000,058.00
Other State Revenue	1,997,239.00	1,399,433.00	1,998,346.00	2,635,199.00	8,030,959.00		26,151,737.00	26,151,737.00
Other Local Revenue	499,083.00	947,292.00	721,000.00	846,378.00	952,904.00		16,993,365.00	16,993,365.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	16,242,196.50	23,007,675.00	14,558,640.00	30,922,948.00	57,202,324.75	0.00	303,388,370.00	303,388,370.00
C. DISBURSEMENTS								
Certificated Salaries	11,899,221.00	11,899,221.00	11,899,221.00	11,899,221.00	11,899,223.00		132,413,416.00	132,413,416.00
Classified Salaries	4,046,280.00	4,046,280.00	4,046,280.00	4,046,280.00	4,046,282.00		45,718,040.00	45,718,040.00
Employee Benefits	7,872,378.00	7,872,378.00	7,872,378.00	7,872,378.00	7,872,378.00		84,607,728.00	84,607,728.00
Books and Supplies	682,440.00	682,440.00	682,440.00	682,440.00	682,439.00		8,871,719.00	8,871,719.00
Services	2,653,176.00	2,653,176.00	2,653,176.00	2,653,176.00	2,653,171.00		34,491,283.00	34,491,283.00
Capital Outlay	105,240.00		213,619.00		138,290.00		1,045,237.00	1,045,237.00
Other Outgo	191,152.00	22,926.00	(358,276.00)	(144,584.00)			566,895.00	566,895.00
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							3,845,097.00	3,845,097.00
TOTAL DISBURSEMENTS	27,449,887.00	27,176,421.00	27,008,838.00	30,854,008.00	27,291,783.00	0.00	311,559,415.00	311,559,415.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	0.00
Accounts Receivable	2,201,332.00	1,900,342.00	2,855,976.45	0.00	0.00		80,188,797.45	80,188,797.45
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
SUBTOTAL	2,201,332.00	1,900,342.00	2,855,976.45	0.00	0.00	0.00	80,188,797.45	80,188,797.45
Liabilities and Deferred Inflows								
Accounts Payable	2,330,674.00	874,381.44	0.00	0.00	0.00		33,562,437.44	33,562,437.44
Due To Other Funds		(30,800,000.00)					(5,200,000.00)	(5,200,000.00)
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources	2,330,674.00	(29,125,618.56)	0.00	0.00	0.00		28,362,437.44	28,362,437.44
SUBTOTAL	4,661,348.00	(28,251,237.12)	0.00	0.00	0.00		0.00	0.00
Nonoperating							0.00	0.00
Suspense Clearing							51,826,360.01	51,826,360.01
TOTAL BALANCE SHEET ITEMS	(129,342.00)	31,025,960.56	2,855,976.45	0.00	0.00	0.00	80,188,797.45	80,188,797.45
E. NET INCREASE/DECREASE (B - C + D)	(11,337,032.50)	26,857,214.56	(9,594,221.55)	68,940.00	29,910,541.75	0.00	43,655,315.01	(8,171,045.00)
F. ENDING CASH (A + E)	18,907,431.64	45,764,646.20	36,170,424.65	36,239,364.65			66,149,906.40	66,149,906.40
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	352,034,890.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	58,076,830.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	643,361.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,421,251.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	258,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,988,145.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	550,000.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,860,757.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	419,518.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				287,516,821.00

		2020-21 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		24,153.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,903.98
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	303,684,046.51	12,283.36
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	303,684,046.51	12,283.36
B. Required effort (Line A.2 times 90%)	273,315,641.86	11,055.02
C. Current year expenditures (Line I.E and Line II.B)	287,516,821.00	11,903.98
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Second 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
	UNDUPLICATED PUPIL COUNT								2,708
	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	16,112,531.00		21,319,103.00
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	448,382.00	13,843,462.00		16,436,046.00
4000-4999	Books and Supplies	48,306.00	62,000.00	970.00	250.00	28,612.00	1,823,186.00		1,963,324.00
5000-5999	Services and Other Operating Expenditures	4,488,410.00	168,450.00	2,425.00	104,447.00	31,808.00	12,369,638.00		17,185,178.00
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	1,597,754.00	57,876,331.00	0.00	71,700,913.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	7,380.00	2,321.00	40,641.00		50,342.00
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	40,641.00	0.00	50,342.00
	TOTAL COSTS	10,670,879.00	522,771.00	671,884.00	368,674.00	1,600,075.00	57,916,972.00	0.00	71,751,255.00
	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	38,436.00	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)								694,133.00
	TOTAL COSTS								65,871,651.00

Second Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-1)

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	1,159.00	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	0.00	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)								694,133.00
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								46,867,797.00

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

Second Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2019-20 Actual Expenditures by LEA (L.A.)

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
UNDUPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,328,661.91	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	495,920.13	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	12,363,347.98		16,803,532.05
4000-4999	Books and Supplies	17,612.15	15,699.72	202.84	9,692.48	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	0.00	0.00	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	34,556,373.13	0.00	69,107,759.62
7310	Transfers of Indirect Costs	0.00	0.00	0.00	7,380.37	4,664.09	12,803.56	10,984.51		35,632.53
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)									
	Total Indirect Costs	0.00	0.00	0.00	7,380.37	4,664.09	12,803.56	10,984.51	0.00	35,632.53
	TOTAL COSTS	12,460,106.49	415,911.32	736,573.08	299,274.32	2,176,084.59	18,486,284.71	34,569,357.64	0.00	69,143,392.15
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	48,159.75		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
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	4,664.09	12,803.56	3,199.82		17,787.47
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	4,664.09	12,803.56	3,199.82	0.00	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)									
	TOTAL COSTS									0.00
										5,817,693.54

Second 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	101,065.45	243,778.09	93,871.66	319,327.12	1,136,923.89	10,926,298.49		14,952,835.77
4000-4999	Books and Supplies	17,612.15	15,699.72	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	9,692.48	34,584.93	14,696,547.85	21,315.12		20,582,366.43
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)	7,403,121.66								7,403,121.66
	Total Indirect Costs	7,403,121.66								7,403,121.66
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	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	63,325,998.61
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	7,380.37	0.00	0.00	10,664.69	0.00	18,045.06
TOTAL COSTS										
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	1,203,692.92		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	105,975.75	5,304.68	3,678,111.46	3,251,464.43	0.00	7,040,856.32
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00		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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	0.00	0.00	0.00	105,975.75	5,304.68	3,678,111.46	3,251,464.43	0.00	36,013,356.08
										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>
<u>High Cost Students Exited from NPS</u>	<u>407,371.84</u>	<u>274,120.51</u>
<u>Cost Savings from Retiree/Resignations</u>	<u>317,329.00</u>	<u>213,530.68</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
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)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>	_____

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)	<u>0.00 (d)</u>	_____
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)	<u>0.00 (f)</u>	_____

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	71,751,255.00		
b. Less: Expenditures paid from federal sources	5,879,604.00		
c. Expenditures paid from state and local sources	65,871,651.00	63,325,898.61	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		63,325,898.61	
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	65,871,651.00	62,601,197.77	3,270,453.23

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	71,751,255.00		
b. Less: Expenditures paid from federal sources	5,879,604.00		
c. Expenditures paid from state and local sources	65,871,651.00	63,325,898.61	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		63,325,898.61	
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	65,871,651.00	62,601,197.77	
d. Special education unduplicated pupil count	2,708.00	2,617.00	
e. Per capita state and local expenditures (A2c/A2d)	24,324.83	23,920.98	403.85

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.

SELPA: Foothill (DJ)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2020-21	Comparison Year 19-20	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	46,867,797.00	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	46,867,797.00	42,566,561.21	4,301,235.79

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 19-20	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	46,867,797.00	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	46,867,797.00	42,566,561.21	
b. Special education unduplicated pupil count	2,708	2,617	
c. Per capita local expenditures (B2a/B2b)	17,307.16	16,265.40	1,041.76

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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Title

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Email Address

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	24,692.00	24,692.00		
Charter School	0.00	0.00		
Total ADA	24,692.00	24,692.00	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	24,692.00	24,692.00		
Charter School				
Total ADA	24,692.00	24,692.00	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	23,776.00	23,776.00		
Charter School				
Total ADA	23,776.00	23,776.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21) District Regular Charter School				
	24,934	24,924		
	Total Enrollment	24,934	24,924	0.0%
1st Subsequent Year (2021-22) District Regular Charter School				
	24,563	24,563		
	Total Enrollment	24,563	24,563	0.0%
2nd Subsequent Year (2022-23) District Regular Charter School				
	24,557	24,557		
	Total Enrollment	24,557	24,557	0.0%

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (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 A, 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	24,924		
Charter School	0			
Total ADA/Enrollment	24,135	24,924	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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2020-21)	237,346,968.00		
1st Subsequent Year (2021-22)	237,710,541.00	246,304,209.00	3.6%	Not Met
2nd Subsequent Year (2022-23)	229,159,320.00	239,922,897.00	4.7%	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 first interim projections 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)

Governor's January budget provides 2021-22 and 2022-23 COLA's in the Second Interim (Zero Cola's were in the First Interim for 21-22 and 22-23)

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	88.7%
Second Prior Year (2018-19)	182,921,898.79	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 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B6, B10)		
Current Year (2020-21)	190,871,737.00	217,521,180.00	87.7%	Met
1st Subsequent Year (2021-22)	199,296,091.00	222,017,162.00	89.8%	Met
2nd Subsequent Year (2022-23)	205,728,845.00	208,717,695.00	98.6%	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, carry over projection, and estimated actuals adjustments. 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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CS), Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	35,306,634.00	58,613,399.00	66.0%	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) 2020-21 includes one-time CARES appropriations, carry-over and estimated actual savings.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	30,888,958.00	30,888,958.00	0.0%	No
1st Subsequent Year (2021-22)	26,151,737.00	26,151,737.00	0.0%	No
2nd Subsequent Year (2022-23)	26,113,393.00	26,113,393.00	0.0%	No

Explanation: (required if Yes) 2020-21 includes one-time CARES appropriations, carry-over and estimated actual savings.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	17,626,715.00	18,176,197.00	3.1%	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) 2020-21 includes one-time carry-over.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	30,652,652.00	24,837,032.00	-19.0%	Yes
1st Subsequent Year (2021-22)	7,371,719.00	8,871,719.00	20.3%	Yes
2nd Subsequent Year (2022-23)	7,363,107.00	8,863,107.00	20.4%	Yes

Explanation: (required if Yes) 2020-21 includes one-time carry-over, CARES appropriations, and estimated actuals savings. 2021-22 and 2022-23 include solvency plan savings.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	36,004,283.00	35,164,239.00	-2.3%	No
1st Subsequent Year (2021-22)	32,941,283.00	34,491,283.00	4.7%	No
2nd Subsequent Year (2022-23)	33,209,207.00	34,759,207.00	4.7%	No

Explanation: (required if Yes) 2020-21 includes one-time carry-over, CARES appropriations, and estimated actuals savings. 2021-22 and 2022-23 include solvency plan savings.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	83,822,307.00	107,678,554.00	28.5%	Not Met
1st Subsequent Year (2021-22)	57,085,160.00	57,085,160.00	0.0%	Met
2nd Subsequent Year (2022-23)	57,037,474.00	57,037,474.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	66,656,935.00	60,001,271.00	-10.0%	Not Met
1st Subsequent Year (2021-22)	40,313,002.00	43,363,002.00	7.6%	Not Met
2nd Subsequent Year (2022-23)	40,572,314.00	43,622,314.00	7.5%	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 first interim projections 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)

2020-21 includes one-time CARES appropriations, carry-over and estimated actual savings.

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

2020-21 includes one-time CARES appropriations, carry-over and estimated actual savings.

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

2020-21 includes one-time carry-over.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

2020-21 includes one-time carry-over, CARES appropriations, and estimated actual savings. 2021-22 and 2022-23 include solvency plan savings.

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

2020-21 includes one-time carry-over, CARES appropriations, and estimated actual savings. 2021-22 and 2022-23 include solvency plan savings.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	10,282,197.00	9,547,196.86	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		10,282,197.00	

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

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

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

Second Interim contribution reflects exclusion of all CARES budget as allowed by State law.

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)	5.6%	3.8%	3.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.9%	1.3%	1.2%

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)	(12,275,331.91)	217,521,180.00	5.6%	Not Met
1st Subsequent Year (2021-22)	(8,173,339.00)	222,017,162.00	3.7%	Not Met
2nd Subsequent Year (2022-23)	(1,262,749.00)	208,717,695.00	0.6%	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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2020-21)	48,096,240.20		Met
1st Subsequent Year (2021-22)	39,926,194.20		Met
2nd Subsequent Year (2022-23)	38,664,307.20		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2020-21)	22,494,591.39		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 AI, 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)	352,034,890.00	311,559,415.00	298,222,258.00
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)	352,034,890.00	311,559,415.00	298,222,258.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,561,046.70	9,346,782.45	8,946,667.74
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)	10,561,046.70	9,346,782.45	8,946,667.74

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)	10,565,000.00	9,360,000.00	8,980,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,257,423.11	2,569,084.11	1,686,335.11
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)	19,822,423.11	11,929,084.11	10,666,335.11
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.63%	3.83%	3.58%
District's Reserve Standard (Section 10B, Line 7):	10,561,046.70	9,346,782.45	8,946,667.74
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 first interim projections 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 first interim projections 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 first interim projections.

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

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYP1 exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYP1 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(41,549,269.00)	(41,550,068.86)	0.0%	799.86	Met
1st Subsequent Year (2021-22)	(41,753,818.00)	(41,753,818.00)	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	(41,753,818.00)	(41,753,818.00)	0.0%	0.00	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	3,988,145.00	3.8%	145,372.00	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 first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear 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 First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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):				
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	19,636,664	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	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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	117,621,020.00	117,621,020.00
b. OPEB plan(s) fiduciary net position (if applicable)	117,621,020.00	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, 2020	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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2020-21)	3,875,172.00	3,875,172.00
1st Subsequent Year (2021-22)	3,875,172.00	3,875,172.00
2nd Subsequent Year (2022-23)	3,878,172.00	3,875,172.00

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)	2,568,939.00	2,774,833.00
1st Subsequent Year (2021-22)	2,568,939.00	2,568,939.00
2nd Subsequent Year (2022-23)	2,568,939.00	2,568,939.00

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

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

d. Number of retirees receiving OPEB benefits

Current Year (2020-21)	99	99
1st Subsequent Year (2021-22)	99	99
2nd Subsequent Year (2022-23)	99	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

No

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

n/a

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.		
b.		

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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
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)

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

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

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

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

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

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

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

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

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

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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 first Interim projections?

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (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

1,411,000

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

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)
Yes	Yes	Yes
26,160,000	28,250,000	30,510,000
Varies	Varies	Varies
8.0%	8.0%	8.0%

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,350,000	1,350,000	1,350,000
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)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

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 first interim projections?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(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 "Reopener")

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

Negotiations Not Settled

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

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 First Interim

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

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

No		
----	--	--

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 first interim 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 first Interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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 first Interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (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)?			
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

	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	5,080,000
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 Second Interim Criteria and Standards Review
