

GLENDALE UNIFIED SCHOOL DISTRICT

December 17, 2019

ACTION REPORT NO. 6

TO: Board of Education

FROM: Dr. Vivian Ekchian, Superintendent

SUBMITTED BY: Stephen Dickinson, Chief Business and Financial Officer

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

**SUBJECT: First Interim Financial Report and Certification – AB 1200**

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The Superintendent recommends that the Board of Education approve the attached certification indicating that, based on the budgetary information available on October 31, 2019, the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification). The approval of this report will authorize the 2019-20 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 Solvency & Financial Responsibility - Manage district financial resources and facilities to support optimal learning, healthy working conditions, and strong enrollment to ensure long-term stability.***

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 2021-22.** The Local Control Formula Funding (LCFF) State Funding is projected to get COLA only increases in future years. It is prudent to remember that revenue assumptions may decrease if, the State faces another recession, legislative appropriation priorities shift, other unexpected state tax shortfalls occur, or the District student enrollment, ADA, or demographics change.

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

The District is recommending a “**positive**” certification for the First Interim Report. It is important to note that the 2018-19 full and partial future year LCFF growths have already been used, and an ongoing Fiscal Stabilization Plan has been implemented in the budget for 2019-20 and 2020-21 of \$5 million for each.

#### UNRESTRICTED GENERAL FUND NARRATIVE

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

The information in this report represents the actual and projected financial position of the General Fund as of October 31, 2019. Column A (Original Budget) represents summarized income or expenditure figures as approved in the adopted budget. Column B (Board-Approved Operating Budget) represents the revised budget as changed by budget revisions and appropriation transfers through October 31, 2019. Column C (Actuals to Date) shows the funds actually received or spent through October 31, 2019. Column D (Projected Year Totals) provides projections for the income or expenditure figures through June 30, 2020. Column E (Difference) reflects the difference between Column B and Column D, which represents positive or negative variances in projected balances. A positive difference in a revenue item indicates that actual income is projected to exceed budgeted income. A positive difference in an expenditure item indicates that actual expenditures will be less than budgeted expenditures.

***General and Other Fund Highlights***

**Multi-Year Budget Assumptions**

In 2013-14 the Governor and Legislature eliminated the old Revenue Limit and most categorical programs and replaced these with the new Local Control Funding Formula (LCFF). The LCFF establishes base grants for four grade spans with supplemental and concentration add-on for English Learners (EL), free and reduced-price meal eligible students and foster youth students, and provides additional funding for K-3 CSR, Grades 9-12, Home-to-School Transportation and the Targeted Instructional Improvement Grant (TIIG). Please see “Attachments A and B” for comparison of projection changes and assumptions.

The Base Grant rates for 2019-20 are:

<b><u>Grade Level</u></b>	<b><u>Base Grant Amount per ADA</u></b>	<b><u>COLA 3.26 Percent</u></b>	<b><u>Augmentation</u></b>	<b><u>Base Grant</u></b>
K-3	\$7,459	\$243	\$801	\$8,503
4-6	\$7,571	\$247	\$0	\$7,818
7-8	\$7,796	\$254	\$0	\$8,050
9-12	\$9,034	\$295	\$243	\$9,572

The First Interim budget adjustments in Attachment B include several important items to highlight. The following are adjustments to the 2019-20 Adopted Budget:

- CalSTRS and CalPERS Adjustments
- Preschool Special Education Funding (2019-20)
- Revised LCFF Funding Variables
- Budgeted Prior Year Carry-Over (2019-20 only)
- Projected Fiscal Stabilization Plan (2020-21)

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 advised school districts to hold back these revenue increases in a reserve and to refrain from spending them. GUSD has taken a modified approach and allocated future revenues to the budget to pay for the STRS and PERS contribution increase in 2019-20 through 2022-23, as well as, future year costs of hiring BIAs and EIAs special education staff. The remaining balance of the projected LCFF funding is in the “Unassigned Balance.” Attachment B summarizes the impact of the expenditure and revenue changes.

### Enrollment Projections

The Adopted Budget assumed a decrease of 277 students in 2019-20, based on agreed upon assumption of 1% decrease, and stay flat in 2020-21. These assumptions have been modified based on CALPADS to an increase of 27 in 2019-20, a decrease of 229 in 2020-21, and a decrease of 238 in 2021-22. The revenue impact is included in this revision. See attachments C and D.

### Local Control Funding Formula Income (LCFF)

The 2019-20 LCFF calculation results in a 3.26% net funding increase which reflects a 3.26% COLA. This is a net change of \$304 per ADA and a total grade span average of \$9,623 per ADA. Current year funded ADA is projected to be 24,900. In the State Budget Act, it was anticipated that there would be a COLA increase of 3.00% in 2020-21 and 2.80% in 2021-22. Attachment B highlights the fiscal impact of the change in GAP funding.

### Other State Revenue

The State Budget reflects categorical COLAs at 3.26% for 2019-20, 3.0% for 2020-21, and 2.80% for 2021-22.

### Lottery

Lottery income for years 2019-20 through 2021-22 is based on estimates provided by the California Department of Education, the Los Angeles County Office of Education (LACOE), and School Services of California. The District's estimate of \$153 per ADA in the Unrestricted General Fund and \$54 in the Restricted General Fund is based on the recommendation from LACOE for the First Interim budget.

### Analysis of Ending Fund Balance – Governmental Funds

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

The chart below is a reconciliation of 2018-19 Ending Fund Balance per the Unaudited Actuals Report filed with the State and Ending Fund Balance in the District Auditor's audit report.

Glendale Unified School District Analysis of Ending Fund Balance - Governmental Funds June 30, 2019		
<b>Ending Fund Balance per Unaudited Actuals reported to the Board</b>		
General Fund	\$ 53,136,349	} <b>\$58,452,534</b>
Deferred Maintenance Fund (14.0)	5,316,185	
Building Fund (21.1)	65,599,125	
Clean Renewable Energy Bond Fund (21.2)	2,208,782	
Special Reserve for Capital Outlay (40.1) & (40.2)	29,717,893	} <b>\$62,019,863</b>
Child Development Fund (12.0)	314,314	
Cafeteria Fund (13.0)	3,590,684	
Capital Facilities Fund (25.0)	10,867,407	
State School Building Fund (35.0)	5,090	
Bond Interest and Redemption Fund (51.0)	17,524,475	
Debt Service Fund (56.0)*	<u>95,598,463</u>	
Summary - Ending Fund Balance	<u>\$ 283,878,767</u>	
<b>Ending Fund Balance per Audit</b>		
General Fund	\$ 58,452,534	
Building Fund (21.1)	65,599,125	
Clean Renewable Energy Bond Fund (21.2)	2,208,782	
Debt Service Fund (56.0)*	95,598,463	
Other Governmental Fund	<u>62,019,863</u>	
Summary - Ending Fund Balance	<u>\$ 283,878,767</u>	
*Note: Included in the Debt Service Fund (56.0) is \$84,269,617 held in escrow for future General Obligation Bond refunding related to the 2016 GO Crossover Bonds. The remaining \$11,328,846 are funds earmarked for future year textbook adoptions.		

General Fund - the general operating fund of the District is used to account for all financial resources except those required to be accounted for in another fund. Due to the reporting requirements of GASB 54, the Deferred Maintenance Fund no longer meets the definition of a special revenue fund, as it is no longer primarily composed of restricted or committed revenue

sources. Therefore, all activities of this fund are reported in the General Fund in the amount of \$58,452,534.

Debt Service Fund (56.0) – used for large expenditures that are “one-time” in nature. Included in this fund is \$84,269,617 held in escrow for future General Obligation Bond refunding related to the 2016 GO Crossover Bonds. The remaining \$11,328,846 are funds earmarked for future year textbook adoptions.

Building Fund (21.1) – used to account for Measure S Bond projects. The ending balance is \$65,599,125.

Clean Renewable Energy Bonds (CREBs) Fund (21.2) – used to account for solar projects. The ending balance is \$2,208,782.

Non-Major Governmental Funds Includes:

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

The combined ending balance is \$62,019,863.

2018-19 Ending Fund Balance

The Unrestricted General Fund Balance at the end of 2018-19 was \$43.8 million. It is comprised of various Reserves and Assignments. When the year-end closing process takes place, a number of items are reviewed to determine if there are obligations that need to carry forward into the next fiscal year. If the items have not been received but there is an obligation/commitment that is still outstanding, then that commitment is listed in the section titled “Assigned Funds” as one of the components of the Ending Fund Balance.

The State requires that the District maintain a minimum of 3% of the total expenditures in the Unrestricted and Restricted General Fund in a designated reserve titled Economic Uncertainties for the current year and two subsequent years. At the close of 2018-19, that 3% requirement totaled \$9.5 million and the District had sufficient reserves.

The District has had a structural deficit spending pattern since 2008. This will continue into 2019-20, 2020-21, and 2021-22. Structural deficits occur when current year expenditures exceed current year revenues after short term strategies are removed.

The 2018-19 Unrestricted General Fund Ending Balance was comprised of the following reserves and designations:

2018-19 Unrestricted General Fund Balance		
Unrestricted General Fund	Projected June 18, 2019	Final
Designated for Economic Uncertainty	\$ 9,152,447	\$ 9,475,059
Revolving Cash, Warehouse	150,096	126,773
Reserve for School Site & Program Carryovers, MAA, Board Election, LACOE System Charges, FASO Wall Cost	5,790,641	9,576,900
Reserve for One-Time 2017-18 Discretionary Funding	1,222,896	1,712,663
Unassigned Reserve	20,451,734	22,943,447
<b>Total Unrestricted General Fund Balance</b>	<b>\$ 36,767,814</b>	<b>\$ 43,834,843</b>

It is important to note that the change in the “Unassigned Reserve” was approximately \$2.5 million. This is the only change that will affect the multi-year projection. The balance of the other designations is assigned to specific purposes and is budgeted to 2019-20.

Interest

The current projection for General Fund interest income is \$1,077,000. In 2018-19 the General Fund received \$1,111,215 in interest income.

Special Education Early Intervention Preschool Grant

The 2019-20 Enacted Budget provides funding for Special Education Early Intervention Preschool grant, based on the number of three and four-year old students with exceptional needs, specifically students with Individualized Education Plans (IEPs). At this point, this is considered a one-time funding which equates to \$2.4 million for GUSD. The \$2.4 million has not been assigned as of the First Interim and it is part of the “Unassigned Balance” in the Unrestricted General Fund.

Employee Compensation Adjustments

Certificated and classified salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees and corresponding salary savings due to attrition and retirements. The 2020-21 and 2021-22 projections also reflect an annual increase in health and welfare costs of \$2.5 million each. Both CalSTRS and CalPERS reflect multi-year rate increases as recommended by the State.

A portion of the projected 2020-2021 LCFF revenue was utilized to fund STRS/PERS, Health Care, and Special Education increases. If the projected 2020-21 revenue does not materialize, the District's contingency plan is to implement additional budget reductions.

### BUDGET ADJUSTMENTS

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

#### Fiscal Stabilization Plan

In the 2019-20 June Budget Adoption, there were expenditure reductions implemented for Fiscal Stabilization Plan projected at \$5.0 million for 2019-20. Due to a higher than projected ending balance in 2018-19, revised LCFF funding variables, and revised one-time discretionary funding, there will be future budget adjustments in 2019-20 to the multiyear projected budget. A Board approved fiscal stabilization plan was submitted to Los Angeles County Office of Education (LACOE) with the 2019-20 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 \$5.0 million for 2020-21 will be submitted to LACOE. See Attachment E.

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

#### Historical Budget Reductions

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



### HISTORICAL BUDGET REDUCTIONS

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

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

Important discussions need to continue on the prioritization of the restoration of programs and/or alternate priorities to support student learning. The question to be answered is, “What is the most strategic way to improve learning as money becomes available?” Funding allocated through the LCFF is largely unrestricted, but they are subject to comprehensive accountability requirements called the Local Control and Accountability Plan (LCAP). Under these rules, districts are required to disclose how funds will be spent to provide high-quality educational programs. Districts that do not meet the goals stated in their plans and fail to improve educational outcomes receive assistance through support and intervention.

#### Local Control and Accountability Plan (LCAP)

The LCFF moves school districts away from a system of rule/audit compliance to a system of accountability based on local needs and measured by progress towards annual goals. The LCAP is the system on how school districts will be measured in meeting their goals.

The State Board of Education (SBE) LCAP template categorized the state priorities into three groups for planning purposes: Conditions of Learning; Pupil Outcomes; Engagement. The template is also comprised of three sections: Stakeholder Engagement; Goals & Progress Indicators; Actions/Services/Expenditures. School districts must also demonstrate in their LCAP that they have **increased or improved services** for unduplicated pupils in proportion to the increase in the funds apportioned to the supplemental and concentration grants. The District’s LCAP is located on the GUSD website.

### OTHER FUNDS NARRATIVE

#### Special Education Pass-Through Fund (10.0)

The California Department of Education has required a special revenue fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA) to account for Special Education inter-district pass-through revenues outside the General Fund. As of October 31, 2019, 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 \$314,314.

#### 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 2019-20 there will be no increases in lunch prices. As of October 31, 2019, the fund had a cash balance of \$2,389,188.

#### Deferred Maintenance Fund (14.0)

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

All projects previously listed as Deferred Maintenance have been charged to the Capital Projects Fund (40.1), and the Measure S Bond Fund (21.1). The fund balance has been earmarked for future year textbook purchases. As of October 31, 2019, the fund has a cash balance of \$5,316,186.

#### Building Fund (21.1)

This is the Measure S Bond Fund and is utilized to track expenditures related to the bond projects. The first issuance of the bond series in the amount of \$54 million occurred in August 2011. Another \$70 million was issued in August 2014, \$6.5 million of the proceeds from the sale of the bonds was utilized in 2014-15 to pay off the remaining balance of Certificates of Participation (COPs). Funds for capital projects are also transferred to the fund from the Developer Fee Fund (25.0), Capital Projects Fund (40.1), and the State Building Fund (35.0). Another series of GO Bonds, 2011 Election Series C, for \$70 million, was issued in August 2016. In 2015-16, \$35.6 million was transferred to this fund from State Building Fund (35.0), \$7.7 million for Fremont, \$6.8 million for Jefferson, \$4.7 million for La Crescenta, \$2.2 million for Lincoln, \$3.7 million for Muir, \$5.9 million for Glendale, and \$4.6 million for Hoover ORG Projects. In 2017-18, \$1.7 million was transferred to this fund from Developer Fee Fund (25.0) for the Dunsmore ORG Project. A \$38 million GO Bonds Series D was issued in September 2018. As of October 31, 2019, the cash balance in Fund (21.1) is \$66,238,059.

#### Clean Renewable Energy Bonds (CREBs) Fund (21.2)

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

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

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

Elementary solar projects were financed with this second series of CREBs. The CREB funds from October 2012 have been utilized in full. In October 2016 we received \$10.7 million for Clean Renewable Energy Bonds. These bonds will mature in 17 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$357,000 with a Net Effective Rate of 3.43%. This payment will be made from the Capital Project Fund (40.1). Cerritos Elementary, Toll Middle School, Mann Elementary, Muir Elementary, R.D. White Elementary, Jefferson Elementary, Wilson Middle School, Glendale High School, and Hoover High School solar projects were financed with this series of CREBs. As of October 31, 2019, the cash balance in Fund (21.2) is \$57,919.

#### Developer Fee Fund (25.0)

Developer Fee income is designated for the rental or purchase of modular classrooms, the purchase of property, and for other classroom facility needs, as approved by the Board of Education. In December 2009, the District utilized this Fund to purchase three properties that are contiguous to the District Administration building. In 2012-13 \$4.3 million was transferred to the Measure S Fund for the Keppel Project, and in 2013-14 \$4.0 million was transferred to the Measure S Fund for general support. In 2016-17 \$1.2 million was transferred from Fund (25.0) to the Measure S Project Fund, (21.1) for RD White ORG support. In 2015-16 the District transferred \$1 million to Measure S Project Fund (21.1) for Muir ORG project and \$650,000 to Capital Projects Fund (40.1) for the installation of portable buildings at Cloud Preschool. In 2016-17, \$1.25 million was transferred to the Measure S Project Fund (21.1) for R.D. White, \$1.0 million for Glendale, and \$0.7 million for Dunsmore ORG Projects. In 2017-18, \$1.7 million was transferred to Measure S Project Fund (21.1) for Dunsmore ORG Project. In 2018-19, \$850,000 was transferred to the Capital Projects Fund (40.1) for the Cloud Preschool Portables Project. The fund began the current year with a balance of \$10,867,407 and has received income of \$314,424 through October 31, 2019. It is projected that income for the fiscal year will be approximately \$1 million.

#### State Building Fund (35.0)

This fund was established to account for revenue and expenditures associated with those renovations, modernization, and new construction projects partially funded from State bond funds. In 2009-10 and 2010-11, the State Allocation Board approved the disbursement of funds for Glendale High School project and Crescenta Valley High School appeal, Columbus Elementary School Project, Hoover High School Project, and Roosevelt Middle School Project. These funds were transferred to Fund (40.1). In 2012-13 \$4.3 million was received and transferred to the Measure S Fund for the Keppel ORG Project. In 2015-16, \$35.6 million was transferred to Measure S Project Fund (21.1) for Fremont, Jefferson, La Crescenta, Lincoln, and Muir Elementary Schools, and Glendale and Hoover High Schools. In 2016-17, \$145,179 from this fund was transferred to Fund (21.1). In 2018-19, \$2.5 million was transferred from this fund to Fund (40.1) as a refund from state ORG funds for the Roosevelt ORG Project. As of October 31, 2019, this fund had a cash balance of \$5,090.

#### Capital Projects Fund (40.1)

In 2009-10 and 2010-11, funds were received from the State Allocation Board and deposited into Fund (35.0) and then transferred to Fund (40.1). In 2009-10, 2010-11, and 2011-12 this fund was

utilized to assist with the construction payments for the Roosevelt Middle School, Glendale High School, and other projects. This is the fund that was utilized for Measure S construction projects in 2011-12, as a bridge until G.O. bond funds became available. In 2012-13 \$4.4 million was transferred to the Measure S Fund for the Hoover Project, and in 2013-14 \$11.5 million was transferred to the Measure S Fund for general support. In 2015-16 \$0.65 million was transferred from the Developer Fees Fund (25.0) for Cloud Preschool Capital Projects and \$1.25 million from Unrestricted General Fund. In 2016-17 Proposition 39 funds was spent on energy efficiency projects in the District. In 2018-19, \$850,000 was transferred from the Developer Fee Fund (25.0) to Fund (40.1) for the Cloud Preschool Portables Project, and \$2.5 million was transferred from State Building Fund (35.0) to Fund (40.1) as a refund of ORG funds for Roosevelt ORG Project. As of October 31, 2019, the fund's cash balance is \$24,899,896.

#### Nutrition Service Capital Outlay Fund (40.2)

In prior years, the Nutrition Service Program has transferred monies into this fund for capital projects. As of October 31, 2019, the fund's cash balance is \$1,086,284.

#### Debt Service Fund (56.0)

The only revenue source in this fund is interest income. This fund was to be utilized to repay the Certificates of Participation (COPs). The annual payment was approximately \$1.3 million. Given Measure S paid off this loan, this reserve can now be utilized by the District for major "one-time" expenditures, i.e. new textbook adoptions. In 2015-16 and 2016-17 a solvency transfer of \$1.4 million and \$1.5 million, respectively, was utilized to continue funding the Common Core State Standards with curriculum development. In 2017-18, a transfer of \$1.2 million to the General Fund was made to support textbook adoption purchases. In 2018-19, a transfer of \$600,000 to the General Fund was made to support textbook adoption purchases. As of October 31, 2019, this fund has a current cash balance of \$11,328,847.

#### Self Insured Health Insurance (67.0)

The only revenues are the premiums for the dental and vision insurance plans that are offered to employees and interest earnings. The payroll system allocates the expense for the coverage to the various programs in all the funds. Then an offsetting transfer is made to the revenue account in self-insured fund. In 2012-13, the District transferred from the ASCIP JPA to ASCIG JPA for dental insurance. Due to GUSD leaving the ASCIP JPA the District received an equity distribution from ASCIP of \$1.18 million. The cost of the claims and transfers to the third party administrator are the only expense in this fund. Additionally, for the 2017-18 school year, the District "carved-out" the pharmaceutical services from the incumbent healthcare provider and is now self-funded, based on the decision and recommendation of the District's Benefits Committee. Pharmaceutical services are administered by MedImpact. Expenses and revenues of this program are allocated the same way as the vision and dental insurance plans. As of October 31, 2019, this fund had a cash balance of \$5,276,254.

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 2019-20 coverage, expenditures related to claims that occurred prior to 2005-06, consultant expenses for claims management, and other related expenses. As of October 31, 2019, the fund had a cash balance of \$2,429,302.

Early Retirement Benefits Fund (67.2)

This fund was established to set aside funds for the GASB 45 liability. In 2014-15 the calculated rate was 1.684%. However, to effectively transfer reserves from Fund (67.2) to the Unrestricted General Fund, the rate was lowered, resulting in a transfer of \$1.6 million in 2013-14 and \$2.4 million in 2014-15 of the fund reserves. The rates were decreased to 0.909% and 0.094%, respectively. In 2016-17, the rate is 1.298% with no decrease. In 2017-18 and 2018-19, the rate remained the same at 1.298%. As of October 31, 2019, this fund had a cash balance of \$159,669.

McLennan Trust and Other Scholarships (73.0)

This fund’s primary source funding is interest earnings and an occasional donation for a scholarship. Typically, the scholarship donations are managed through the ASB accounts at the high schools. However, if there is a donation that is not directly linked to a school site, it may be deposited into this fund. The only expenditures out of this fund are for student scholarships. As of October 31, 2019, this fund had a cash balance of \$339,483.

**2019-20 First Interim Reporting Period  
Multi-Year Budget Assumptions**

ATTACHMENT A

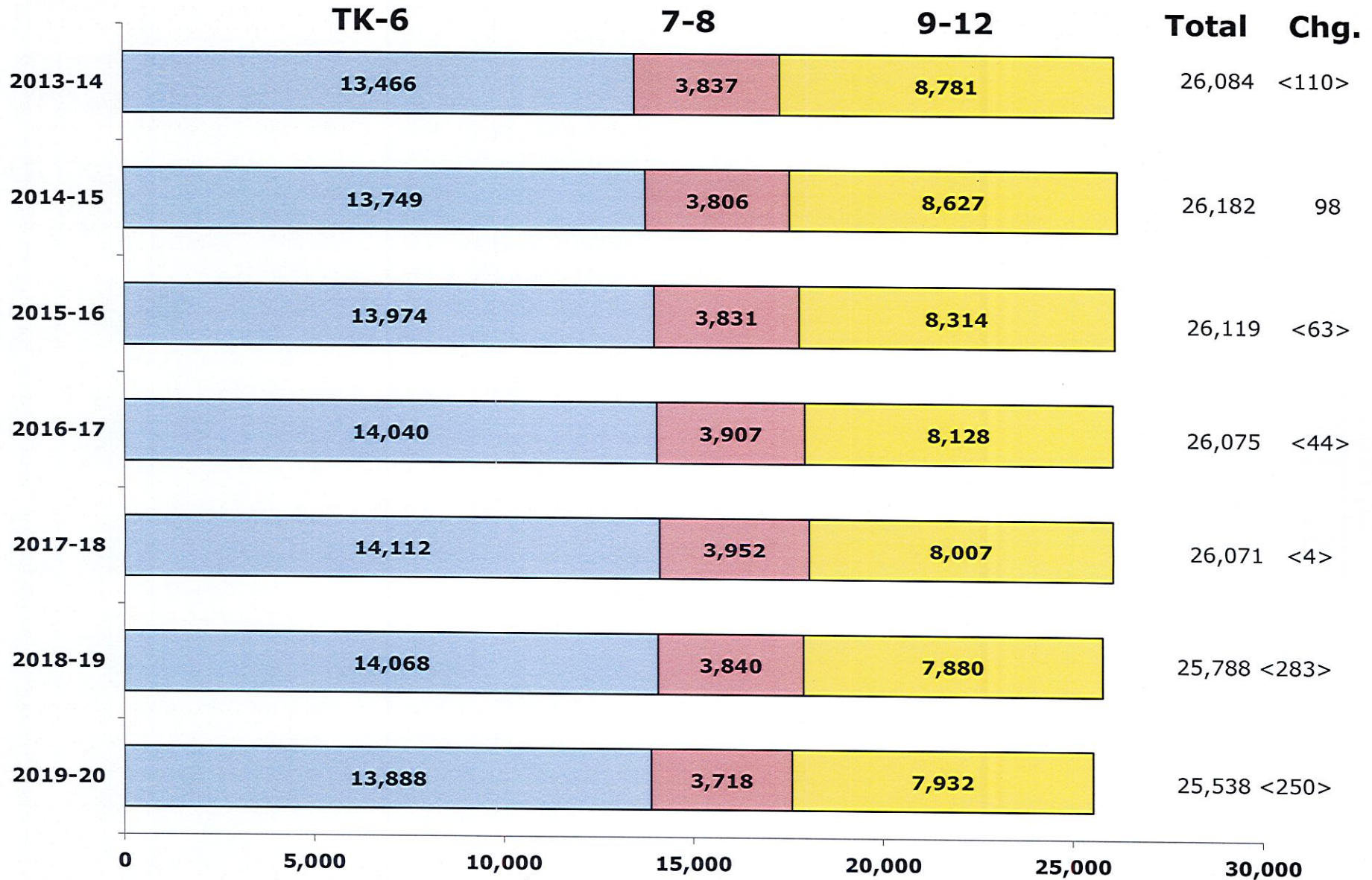
Category	2018-19 Actual	2019-20	2020-21	2021-22	2022-23
<b>Local Control Funding Formula</b>					
- Projected Net District LCFE Revenue Increase	\$14,854,195				
Adopted Budget 2019-20 (June 2019)		\$5,575,759	\$4,152,902	\$6,866,349	\$0
State Budget Adoption		\$5,244,340	\$4,407,784	\$6,866,349	\$0
First Interim		\$5,184,196	\$5,003,798	\$5,048,806	\$7,809,253
- Revenue Net Percentage Increase	6.77%	3.26%	3.03%	2.83%	3.16%
- Projected Increase In Funding Per ADA	\$591	\$304	\$291	\$281	\$322
- Total LCFE Funding Per ADA	\$9,319	\$9,623	\$9,914	\$10,195	\$10,517
- Factors Utilized In Revenue Calculations					
Unduplicated Percentage	54.61%				
Adopted Budget 2019-20 (June 2019)		54.74%	54.29%	54.49%	54.49%
State Budget Adoption		54.74%	54.29%	54.49%	54.49%
First Interim		54.72%	54.44%	54.81%	55.03%
Cost of Living Adjustment (COLA)	3.70%				
Adopted Budget 2019-20 (June 2019)		3.26%	3.00%	2.80%	0.00%
State Budget Adoption		3.26%	3.00%	2.80%	0.00%
First Interim		3.26%	3.00%	2.80%	3.16%
Gap Funding	100.00%				
Adopted Budget 2019-20 (June 2019)		100.00%	100.00%	100.00%	100.00%
State Budget Adoption		100.00%	100.00%	100.00%	100.00%
First Interim		100.00%	100.00%	100.00%	100.00%
Revenue ADA (Funded, includes cnty ada)	25,160				
Adopted Budget 2019-20 (June 2019)		24,935	24,647	24,647	24,647
State Budget Adoption		24,911	24,647	24,647	24,647
First Interim		24,900	24,673	24,489	24,481
Enrollment	25,788				
Adopted Budget 2019-20 (June 2019)		25,511	25,511	25,511	25,511
State Budget Adoption		25,511	25,511	25,511	25,511
First Interim		25,538	25,282	25,273	25,223
Unduplicated Count - Enrollment	13,901				
Adopted Budget 2019-20 (June 2019)		13,901	13,901	13,901	13,901
State Budget Adoption		13,901	13,901	13,901	13,901
First Interim		13,901	13,901	13,901	13,901
<b>EMPLOYEE BENEFITS</b>					
- STRS Rates	16.280%	17.100%	18.400%	18.100%	18.100%
- PERS Rates	18.062%	19.721%	22.700%	24.600%	25.400%
- Workers Compensation	2.232%	1.940%	1.940%	1.940%	1.940%
- Retiree Benefits	1.298%	1.357%	1.357%	1.357%	1.357%
Utilizing Fund #67.1 Balance	---	---	---	---	---
- Health & Welfare Insurance Increase (District-wide)	\$2,775,767	\$420,000	\$2,482,948	\$2,482,948	\$2,482,948

**Budget Adjustment Impact on Unrestricted General Fund Ending Balance  
2019-20 First Interim Adjustments**

Major Changes	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Adopted Budget 2019-20 Ending Balance</b>	\$ 36,767,813	\$ 28,919,127	\$ 23,382,457	\$ 18,533,470	\$ 9,658,196
<b>Adjustment For Unaudited Actual 2018-19 Ending Balance (Final)</b>	\$ 7,067,029	\$ 7,067,029	\$ 7,067,029	\$ 7,067,029	\$ 7,067,029
<b>Revised 2019-20 Ending Balance Reflecting Above Adjustment</b>	\$ 43,834,842	\$ 35,986,156	\$ 30,449,486	\$ 25,600,499	\$ 16,725,225
<b>Initial July Adjustments (After Governor Signed State Budget) --- First Interim</b>					
Revised LCFF Funding Variables (no change)	\$ -	\$ -	\$ -	\$ -	\$ -
STRS Adjustment - Governor's May Revise	\$ (450,000)	\$ (389,967)	\$ (389,967)	\$ (389,967)	\$ (389,967)
PERS Adjustment - Governor's May Revise	\$ 450,000	\$ 400,578	\$ 133,526	\$ 133,526	\$ 133,526
2019-20 Preschool Special Education Funding	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -
2019-20 Health and Welfare Savings (from 3.6% to 0% inflation rate, less the cost of the	\$ 504,061	\$ -	\$ -	\$ -	\$ -
<b>First Interim Adjustments (continued)</b>					
<b>2020-21 PROJECTED FISCAL STABILIZATION PLAN</b>					
Reversal of \$5 million reduction "placeholder" in Adopted Budget	\$ -	\$ (5,000,000)	\$ (5,000,000)	\$ (5,000,000)	\$ (5,000,000)
Restructure funding source for professional development (\$500,000 "one-time" in 2019-20 only)	Already reflected in Adopted Budget MYP				\$ -
Eliminate 1 FTE Executive Director Secondary Education	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
3% reduction in all District Office budgets in supplies, services, conferences	\$ -	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Adjust elementary school teaching positions due to declining enrollment	\$ -	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
Adjust middle school teaching positions due to declining enrollment	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Adjust high school teaching positions due to declining enrollment	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Adjust classified school site staffing (due to declining enrollment)	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Adjust classified operations staffing	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Adjust high school assistant principal position (due to declining enrollment)	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
One-time prior year savings related to sub/benefit costs within certain LCAP Targeted Programs (\$1.5 million)			Savings reflected in assignments below		
Revised LCFF Funding Variables --- ADA % increase of 0.25%	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Revised LCFF Funding Variables --- Primarily Enrollment Decline (2022-23 went from 0% to 3.16% cola)	\$ (351,026)	\$ (100,130)	\$ (1,917,673)	\$ 5,891,581	\$ 5,891,581
Security Guard Cost Increase	\$ (125,023)	\$ (125,023)	\$ (125,023)	\$ (125,023)	\$ (125,023)
Carry-Over From Prior Year	\$ (3,520,273)	\$ -	\$ -	\$ -	\$ -
Teacher Travel Time	\$ (16,898)	\$ (16,898)	\$ (16,898)	\$ (16,898)	\$ (16,898)
Principal Coaching	\$ (18,286)	\$ (18,286)	\$ (18,286)	\$ (18,286)	\$ (18,286)
Future Years SPED Mainstreaming In Secondary. Estimated At 50% of Original Projected	\$ -	\$ 650,000	\$ 1,300,000	\$ 1,950,000	\$ 1,950,000
Other	\$ (133,939)	\$ -	\$ -	\$ -	\$ -
GTA Salary Increase Settlement	TBD	TBD	TBD	TBD	TBD
CSEA Salary Increase Settlement	TBD	TBD	TBD	TBD	TBD
GSMA Salary Increase Settlement	TBD	TBD	TBD	TBD	TBD
Current Year Impact	\$ -	\$ (1,261,384)	\$ (1,539,726)	\$ (2,974,321)	\$ 5,484,933
Cumulative Impact to Ending Balance	\$ -	\$ (1,261,384)	\$ (2,801,110)	\$ (5,775,431)	\$ (290,498)
<b>Adjusted Ending Balance Projection</b>	<b>\$ 43,834,842</b>	<b>\$ 34,724,772</b>	<b>\$ 27,648,376</b>	<b>\$ 19,825,068</b>	<b>\$ 16,434,727</b>
<b>Assigned and Restricted Balances:</b>					
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 39,272	\$ 39,272	\$ 39,272	\$ 39,272	\$ 39,272
Prepaid Expenditures	\$ 17,500	\$ -	\$ -	\$ -	\$ -
3% Mandated Reserve for Economic Uncertainties	\$ 9,475,059	\$ 9,420,770	\$ 9,194,901	\$ 9,382,022	\$ 9,498,686
Reserve For Future LACOE System Charges	\$ 840,000	\$ 560,000	\$ 280,000	\$ -	\$ -
Reserve for Carry-Overs, MAA	\$ 8,582,176	\$ 4,936,880	\$ 3,436,880	\$ 3,436,880	\$ 3,436,880
Reserve for One-Time 2017-18 Discretionary Funding	\$ 1,712,663	\$ 489,767	\$ -	\$ -	\$ -
Reserve for 2018-19 FASO Wall Costs	\$ 154,724	\$ -	\$ -	\$ -	\$ -
<b>Unassigned Balance</b>	<b>\$ 22,943,448</b>	<b>\$ 19,208,083</b>	<b>\$ 14,627,323</b>	<b>\$ 6,896,894</b>	<b>\$ 3,389,889</b>
<b>Memo Items:</b>					
LCFF Net Income Growth less STRS/PERS/Special Ed. Increase	\$ -	\$ 2,200,873	\$ 7,230,032	\$ 16,842,979	\$ 33,828,737
<b>Unassigned Balance If All Net LCFF Income Growth Is Spent</b>	<b>\$ 22,943,448</b>	<b>\$ 17,007,210</b>	<b>\$ 7,397,291</b>	<b>\$ (9,946,086)</b>	<b>\$ (30,438,848)</b>



# Historical Enrollment (CALPADS Data)



GLENDALE UNIFIED SCHOOL DISTRICT  
CALPADS BASED ENROLLMENT HISTORY

TOTAL ENROLLMENT BY GRADE LEVEL

GRADE	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Actual Enrollment	2013-14 Actual Enrollment	2014-15 Actual Enrollment	2015-16 Actual Enrollment	2016-17 Actual Enrollment	2017-18 Actual Enrollment	2018-19 Actual Enrollment	2019-20 Actual Enrollment	2020-21 Standard Progression	2020-21 Hist. Trend Projections	2021-22 Hist. Trend Projections	2022-23 Hist. Trend Projections	2023-24 Hist. Trend Projections
TK	---	---	---	90	176	313	317	305	330	307	300	300	299	299	299	299
K	1,631	1,749	1,764	1,798	1,773	1,778	1,916	1,922	1,882	1,866	1,815	1,815	1,791	1,791	1,791	1,791
1	1,648	1,774	1,869	1,837	1,900	1,867	1,874	1,944	1,980	1,970	1,922	1,815	1,791	1,791	1,791	1,791
2	1,735	1,671	1,811	1,899	1,857	1,926	1,891	1,884	1,975	1,962	1,961	1,922	1,897	1,791	1,791	1,791
3	1,658	1,754	1,723	1,830	1,936	1,883	1,937	1,898	1,917	1,970	1,934	1,961	1,936	1,897	1,791	1,791
<b>Gr TK-3 Total</b>	<b>6,672</b>	<b>6,948</b>	<b>7,167</b>	<b>7,454</b>	<b>7,642</b>	<b>7,767</b>	<b>7,935</b>	<b>7,953</b>	<b>8,084</b>	<b>8,075</b>	<b>7,932</b>	<b>7,813</b>	<b>7,714</b>	<b>7,569</b>	<b>7,463</b>	<b>7,463</b>
4	1,791	1,682	1,782	1,752	1,892	1,980	1,870	1,977	1,910	1,906	1,956	1,934	1,910	1,936	1,897	1,791
5	1,795	1,850	1,720	1,813	1,769	1,913	1,969	1,877	1,988	1,891	1,902	1,956	1,930	1,910	1,936	1,897
6	1,958	1,877	1,943	1,762	1,855	1,805	1,941	1,976	1,876	1,944	1,850	1,902	1,930	1,910	1,936	1,897
<b>Gr 4-6 Total</b>	<b>5,544</b>	<b>5,409</b>	<b>5,445</b>	<b>5,327</b>	<b>5,516</b>	<b>5,698</b>	<b>5,780</b>	<b>5,830</b>	<b>5,774</b>	<b>5,741</b>	<b>5,708</b>	<b>5,792</b>	<b>5,725</b>	<b>5,776</b>	<b>5,743</b>	<b>5,624</b>
<b>TOTAL ELEMENTARY</b>	<b>12,216</b>	<b>12,357</b>	<b>12,612</b>	<b>12,781</b>	<b>13,158</b>	<b>13,465</b>	<b>13,715</b>	<b>13,783</b>	<b>13,858</b>	<b>13,816</b>	<b>13,640</b>	<b>13,605</b>	<b>13,439</b>	<b>13,345</b>	<b>13,206</b>	<b>13,087</b>
7	2,123	2,022	1,896	1,920	1,792	1,846	1,820	1,921	1,929	1,820	1,828	1,850	1,825	1,885	1,930	1,910
8	2,085	2,136	2,063	1,922	1,935	1,811	1,869	1,855	1,929	1,928	1,800	1,828	1,804	1,825	1,885	1,930
<b>Gr 7-8 Total</b>	<b>4,208</b>	<b>4,158</b>	<b>3,959</b>	<b>3,842</b>	<b>3,727</b>	<b>3,657</b>	<b>3,689</b>	<b>3,776</b>	<b>3,858</b>	<b>3,748</b>	<b>3,628</b>	<b>3,678</b>	<b>3,629</b>	<b>3,710</b>	<b>3,815</b>	<b>3,840</b>
<b>TOTAL K-8</b>	<b>16,424</b>	<b>16,515</b>	<b>16,571</b>	<b>16,623</b>	<b>16,885</b>	<b>17,122</b>	<b>17,404</b>	<b>17,559</b>	<b>17,716</b>	<b>17,564</b>	<b>17,268</b>	<b>17,283</b>	<b>17,068</b>	<b>17,055</b>	<b>17,021</b>	<b>16,927</b>
9	2,282	2,167	2,168	2,090	1,991	1,987	1,886	1,933	1,878	1,894	1,900	1,800	1,775	1,804	1,825	1,885
10	2,246	2,317	2,180	2,187	2,101	1,953	1,984	1,876	1,930	1,879	1,866	1,900	1,875	1,775	1,804	1,825
11	2,218	2,168	2,202	2,096	2,097	1,976	1,883	1,892	1,822	1,843	1,821	1,866	1,841	1,875	1,775	1,804
12	2,269	2,123	2,082	2,117	2,019	2,021	1,897	1,842	1,830	1,715	1,747	1,821	1,796	1,841	1,875	1,775
<b>Gr 9-12 Total</b>	<b>9,015</b>	<b>8,775</b>	<b>8,632</b>	<b>8,490</b>	<b>8,208</b>	<b>7,937</b>	<b>7,650</b>	<b>7,543</b>	<b>7,460</b>	<b>7,331</b>	<b>7,334</b>	<b>7,387</b>	<b>7,287</b>	<b>7,295</b>	<b>7,279</b>	<b>7,289</b>
Continuation Programs	426	401	358	355	301	335	305	301	273	273	296	296	296	292	292	292
<b>TOTAL SECONDARY</b>	<b>13,649</b>	<b>13,334</b>	<b>12,949</b>	<b>12,687</b>	<b>12,236</b>	<b>11,929</b>	<b>11,644</b>	<b>11,620</b>	<b>11,591</b>	<b>11,352</b>	<b>11,258</b>	<b>11,361</b>	<b>11,212</b>	<b>11,297</b>	<b>11,386</b>	<b>11,421</b>
<b>Elem and Sec. Subtotal</b>	<b>25,865</b>	<b>25,691</b>	<b>25,561</b>	<b>25,468</b>	<b>25,394</b>	<b>25,394</b>	<b>25,359</b>	<b>25,403</b>	<b>25,449</b>	<b>25,168</b>	<b>24,898</b>	<b>24,966</b>	<b>24,651</b>	<b>24,642</b>	<b>24,592</b>	<b>24,508</b>
Special Education	794	702	689	726	690	788	760	672	622	620	640	640	631	631	631	631
<b>DISTRICT TOTAL</b>	<b>26,659</b>	<b>26,393</b>	<b>26,250</b>	<b>26,194</b>	<b>26,084</b>	<b>26,182</b>	<b>26,119</b>	<b>26,075</b>	<b>26,071</b>	<b>25,788</b>	<b>25,538</b>	<b>25,606</b>	<b>25,282</b>	<b>25,273</b>	<b>25,223</b>	<b>25,139</b>
Increase/Decrease	-85	-266	-143	-56	-110	98	-63	-44	-4	-283	-250	68	-256	-9	-50	-84
Percent	-0.32%	-1.00%	-0.54%	-0.21%	-0.42%	0.38%	-0.24%	-0.17%	-0.02%	-1.09%	-0.97%	0.27%	-1.00%	-0.04%	-0.20%	-0.33%

City of Glendale Population and Housing Trends																
Population *	---	191,719	192,916	194,119	195,110	197,010	199,953	200,889	201,705	205,536						
Housing Units *	---	76,269	76,355	76,360	76,375	76,815	77,782	78,256	78,726	80,176						
Vacancy Rate *	---	5.2%	5.0%	5.0%	4.9%	4.9%	4.9%	4.9%	5.1%	5.1%						
* Source is City of Glendale																



**Attachment E**

**GLENDALE UNIFIED SCHOOL DISTRICT  
2020-21 Fiscal Stabilization Plan - \$5,000,000 Needed**

<b>Dept</b>	<b>Program</b>	<b>Est. Savings/Rev</b>
1. LCFF Funding	2020-21 LCFF above current COLA projection of 3% (Jan/May 2020 Gov proposals); 1% = \$2.4m	\$ 0
2. T&L/Funding	Restructure funding source for professional development to LPS Block Grant (Yr2 of 2)	\$ 500,000
3. LCFF Funding	ADA% increase of 0.25% (could begin in 2019-20) – need specific plans and actions; 1% = \$2.4m	\$ 600,000
4. DO Cert Mgmt	Eliminate Exec. Dir. Of Secondary Ed position – vacant	\$ 200,000
5. DO Non-personnel	3% reduction in all non-site department budgets – supplies, consulting services, conferences (Yr2)	\$ 750,000
6. DO Benefits budget	Reduce annual increase in projected H&W rates from +8% (May 2020); 1% = \$300,000	\$ 0
7. Elem	Adjust Teaching positions due to declining enrollment from 2019-20	\$ 900,000
8. Middle	Adjust Teaching positions due to declining enrollment from 2019-20	\$ 200,000
9. HS	Adjust Teaching positions due to declining enrollment from 2019-20	\$ 100,000
10. Classified	Adjust Classified staffing – due to ratios and declining enrollment from 2019-20	\$ 50,000
11. Classified	Adjust Classified staffing – review of all vacancies for possible non-replacement	\$ 100,000
12. Cert Mgmt	Adjust Assistant Principal position due to declining enrollment from 2019-20	\$ 150,000
13. Classified	Apply one-time 2018-19 savings related to sub/benefit costs within certain LCAP Targeted Programs	\$ 1,500,000
		\$ 0
		\$ 0
	AS OF 12/17/19	\$ 0
	<b>Total Needed = \$5,000,000</b>	<b>Current Total = \$ 5,050,000</b>

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

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

Meeting Date: December 17, 2019 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

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

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	239,969,886.00	239,969,886.00	48,318,885.83	239,618,860.00	(351,026.00)	-0.1%
2) Federal Revenue		8100-8299	200,000.00	200,000.00	23,067.37	200,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,970,957.00	7,370,957.00	51,274.10	7,370,957.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,216,291.00	4,375,536.00	1,324,838.60	4,375,536.00	0.00	0.0%
5) TOTAL, REVENUES			249,357,134.00	251,916,379.00	49,718,065.90	251,565,353.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	105,068,086.00	105,498,092.00	19,429,773.76	105,498,092.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,071,456.00	27,225,739.00	5,649,693.24	27,225,739.00	0.00	0.0%
3) Employee Benefits		3000-3999	61,236,835.00	60,997,602.00	8,588,441.16	60,997,602.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,986,209.00	5,730,558.00	2,592,314.87	5,730,558.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,486,281.00	17,754,415.00	5,482,973.65	17,927,927.00	(173,512.00)	-1.0%
6) Capital Outlay		6000-6999	299,592.00	503,105.00	53,982.28	503,105.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	220,000.00	220,000.00	0.00	220,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,244,059.00)	(1,244,059.00)	0.00	(1,416,826.00)	172,767.00	-13.9%
9) TOTAL, EXPENDITURES			213,124,400.00	216,685,452.00	41,797,178.96	216,686,197.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			36,232,734.00	35,230,927.00	7,920,886.94	34,879,156.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	(44,081,421.00)	(43,989,226.00)	(82,697.02)	(43,989,226.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,081,421.00)	(43,989,226.00)	(82,697.02)	(43,989,226.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,848,687.00)	(8,758,299.00)	7,838,189.92	(9,110,070.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,834,841.91	43,834,841.91		43,834,841.91	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)			43,834,841.91	43,834,841.91		43,834,841.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,834,841.91	43,834,841.91		43,834,841.91		
2) Ending Balance, June 30 (E + F1e)			35,986,154.91	35,076,542.91		34,724,771.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	39,272.00	39,272.00		39,272.00		
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	9,786,667.00	5,986,647.00		5,986,647.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,064,697.00	9,420,748.00		9,420,770.00		
Unassigned/Unappropriated Amount		9790	17,025,518.91	19,559,875.91		19,208,082.91		



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,271,497.00	17,719,713.00	2,463,455.66	17,719,713.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,240,835.00	22,001,743.00	6,313,838.13	22,001,743.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,150,924.00	13,103,481.00	7,886,819.95	13,103,481.00	0.00	0.0%
5) TOTAL, REVENUES			44,663,256.00	52,824,937.00	16,664,113.74	52,824,937.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	24,920,846.00	25,994,404.00	5,301,883.04	25,994,404.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,437,233.00	17,725,517.00	3,479,749.91	17,725,517.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,978,595.00	19,996,857.00	3,034,677.73	19,996,857.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,329,496.00	8,171,109.00	1,387,503.16	8,171,109.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,897,910.00	18,995,192.00	3,311,307.22	18,995,192.00	0.00	0.0%
6) Capital Outlay		6000-6999	55,250.00	870,778.00	772,777.39	870,778.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	767,000.00	767,000.00	237,000.00	767,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	803,059.00	975,826.00	0.00	975,826.00	0.00	0.0%
9) TOTAL, EXPENDITURES			85,189,389.00	93,496,683.00	17,524,898.45	93,496,683.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(40,526,133.00)	(40,671,746.00)	(860,784.71)	(40,671,746.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	3,842,773.00	0.00	3,842,773.00	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	44,081,421.00	43,989,226.00	82,697.02	43,989,226.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,238,648.00	40,146,453.00	82,697.02	40,146,453.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(287,485.00)	(525,293.00)	(778,087.69)	(525,293.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,301,507.08	9,301,507.08		9,301,507.08	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)			9,301,507.08	9,301,507.08		9,301,507.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,301,507.08	9,301,507.08		9,301,507.08		
2) Ending Balance, June 30 (E + F1e)			9,014,022.08	8,776,214.08		8,776,214.08		
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) Restricted								
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	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	(0.33)		(0.33)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	239,969,886.00	239,969,886.00	48,318,885.83	239,618,860.00	(351,026.00)	-0.1%
2) Federal Revenue		8100-8299	14,471,497.00	17,919,713.00	2,486,523.03	17,919,713.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,211,792.00	29,372,700.00	6,365,112.23	29,372,700.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,367,215.00	17,479,017.00	9,211,658.55	17,479,017.00	0.00	0.0%
5) TOTAL, REVENUES			294,020,390.00	304,741,316.00	66,382,179.64	304,390,290.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	129,988,932.00	131,492,496.00	24,731,656.80	131,492,496.00	0.00	0.0%
2) Classified Salaries		2000-2999	44,508,689.00	44,951,256.00	9,129,443.15	44,951,256.00	0.00	0.0%
3) Employee Benefits		3000-3999	81,215,430.00	80,994,459.00	11,623,118.89	80,994,459.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,315,705.00	13,901,667.00	3,979,818.03	13,901,667.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	33,384,191.00	36,749,607.00	8,794,280.87	36,923,119.00	(173,512.00)	-0.5%
6) Capital Outlay		6000-6999	354,842.00	1,373,883.00	826,759.67	1,373,883.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	987,000.00	987,000.00	237,000.00	987,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(441,000.00)	(268,233.00)	0.00	(441,000.00)	172,767.00	-64.4%
9) TOTAL, EXPENDITURES			298,313,789.00	310,182,135.00	59,322,077.41	310,182,880.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,293,399.00)	(5,440,819.00)	7,060,102.23	(5,792,590.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	3,842,773.00	0.00	3,842,773.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,842,773.00)	(3,842,773.00)	0.00	(3,842,773.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,136,172.00)	(9,283,592.00)	7,080,102.23	(9,635,363.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,136,348.99	53,136,348.99		53,136,348.99	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)			53,136,348.99	53,136,348.99		53,136,348.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,136,348.99	53,136,348.99		53,136,348.99		
2) Ending Balance, June 30 (E + F1e)			45,000,176.99	43,852,756.99		43,500,985.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	39,272.00	39,272.00		39,272.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			9,014,022.08	8,776,214.41		8,776,214.41		
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	9,786,667.00	5,986,647.00		5,986,647.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,064,697.00	9,420,748.00		9,420,770.00		
Unassigned/Unappropriated Amount			17,025,518.91	19,559,875.58		19,208,062.58		

<b>Resource</b>	<b>Description</b>	<b>2019-20 Projected Year Totals</b>
5640	Medi-Cal Billing Option	431,640.74
6300	Lottery: Instructional Materials	2,008,367.73
6512	Special Ed: Mental Health Services	539,138.30
7311	Classified School Employee Professional De	136,331.02
7510	Low-Performing Students Block Grant	1,068,939.00
8150	Ongoing & Major Maintenance Account (RM.	3,382,651.72
9010	Other Restricted Local	1,209,145.90
<b>Total, Restricted Balance</b>		<b>8,776,214.41</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,899,882.00	4,899,882.00	0.00	4,899,882.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,000.00	11,000.00	0.00	11,000.00	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			4,910,882.00	4,910,882.00	0.00	4,910,882.00		
<b>B. EXPENDITURES</b>								
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	4,910,882.00	4,910,882.00	0.00	4,910,882.00	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			4,910,882.00	4,910,882.00	0.00	4,910,882.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
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		9796	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			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			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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	776,890.00	776,890.00	270,854.00	776,890.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,946,904.00	2,946,904.00	1,176,958.00	2,946,904.00	0.00	0.0%
4) Other Local Revenue		8600-8799	123,515.00	123,515.00	80,383.87	123,515.00	0.00	0.0%
5) TOTAL REVENUES			3,847,309.00	3,847,309.00	1,528,175.87	3,847,309.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,713,907.00	1,713,907.00	415,066.66	1,713,907.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,227,928.00	1,227,928.00	291,949.22	1,227,928.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,353,059.00	1,353,059.00	232,098.09	1,353,059.00	0.00	0.0%
4) Books and Supplies		4000-4999	153,305.00	153,305.00	28,089.72	153,305.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	131,483.00	131,483.00	54,336.69	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			4,690,682.00	4,690,682.00	1,021,540.66	4,690,682.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(843,373.00)	(843,373.00)	506,635.09	(843,373.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,400.00	15,400.00	506,635.09	15,400.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	314,313.63	314,313.63		314,313.63	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)			314,313.63	314,313.63		314,313.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			314,313.63	314,313.63		314,313.63		
2) Ending Balance, June 30 (E + F1e)			329,713.63	329,713.63		329,713.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			282,303.81	282,303.81		282,303.81		
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	47,409.82	47,409.82		47,409.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

<b>Resource</b>	<b>Description</b>	<b>2019/20 Projected Year Totals</b>
6130	Child Development: Center-Based Reserve Account	278,749.81
9010	Other Restricted Local	3,554.00
<b>Total, Restricted Balance</b>		<b>282,303.81</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,725,000.00	6,725,000.00	417,128.34	6,725,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	600,000.00	600,000.00	24,192.04	600,000.00	0.00	0.0%
4) Other Local Revenue		8800-8799	2,069,900.00	2,069,900.00	468,239.48	2,069,900.00	0.00	0.0%
5) TOTAL REVENUES			9,394,900.00	9,394,900.00	909,557.86	9,394,900.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2699	3,413,808.00	3,413,808.00	553,056.36	3,413,808.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,896,644.00	1,862,096.00	238,492.24	1,862,096.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,951,660.00	3,951,660.00	730,559.05	3,951,660.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	286,650.00	286,650.00	101,814.31	286,650.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	80,022.55	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			9,878,762.00	9,844,214.00	1,703,944.51	9,844,214.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(483,862.00)	(449,314.00)	(794,386.65)	(449,314.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		7630-7689	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(483,862.00)	(448,314.00)	(794,388.85)	(449,314.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,590,684.22	3,590,684.22		3,590,684.22	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)			3,590,684.22	3,590,684.22		3,590,684.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,590,684.22	3,590,684.22		3,590,684.22		
2) Ending Balance, June 30 (E + F1e)			3,106,822.22	3,141,370.22		3,141,370.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	84,557.29	84,557.29		84,557.29		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			105,874.15	140,422.15		140,422.15		
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	2,915,690.78	2,915,690.78		2,915,690.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

<b>Resource</b>	<b>Description</b>	<b>2019/20 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	102,304.55
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	38,117.60
Total, Restricted Balance		<u>140,422.15</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	108,650.00	108,650.00	0.18	108,650.00	0.00	0.0%
5) TOTAL, REVENUES			108,650.00	108,650.00	0.18	108,650.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			108,650.00	108,650.00	0.18	108,650.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			108,650.00	108,650.00	0.18	108,650.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,316,185.43	5,316,185.43		5,316,185.43	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)			5,316,185.43	5,316,185.43		5,316,185.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,316,185.43	5,316,185.43		5,316,185.43		
2) Ending Balance, June 30 (E + F1e)			5,424,835.43	5,424,835.43		5,424,835.43		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	5,424,835.43	5,424,835.43		5,424,835.43		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9799	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100,000.00	1,100,000.00	107,728.45	1,100,000.00	0.00	0.0%
5) TOTAL REVENUES			1,100,000.00	1,100,000.00	107,728.45	1,100,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,141,142.00	1,141,142.00	282,467.63	1,141,142.00	0.00	0.0%
3) Employee Benefits		3000-3999	585,476.00	573,928.00	111,184.57	573,928.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	49,370.60	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	(11,204.33)	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,728,000.00	21,728,148.00	3,507,202.34	21,728,148.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	280,500.00	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			9,455,618.00	23,443,218.00	4,199,510.81	23,443,218.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,355,618.00)	(22,343,218.00)	(4,091,781.36)	(22,343,218.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8800-8928	0.00	0.00	2,375,000.00	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	2,375,000.00	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)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			(8,355,618.00)	(22,343,218.00)	(1,719,781.36)	(22,343,218.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	67,807,906.79	67,807,906.79		67,807,906.79	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)			67,807,906.79	67,807,906.79		67,807,906.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,807,906.79	67,807,906.79		67,807,906.79		
2) Ending Balance, June 30 (E + F1e)			59,452,286.79	45,464,688.79		45,464,688.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	26,167,782.32	12,180,182.32		12,180,182.32		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
d) Assigned		9760	0.00	0.00		0.00		
Other Assignments								
e) Unassigned/Unappropriated		9780	33,284,506.47	33,284,506.47		33,284,506.47		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	12,180,182.32
Total, Restricted Balance		<u>12,180,182.32</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,211,000.00	1,211,000.00	314,424.40	1,211,000.00	0.00	0.0%
5) TOTAL REVENUES			1,211,000.00	1,211,000.00	314,424.40	1,211,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	33,285.00	33,285.00	8,152.35	33,285.00	0.00	0.0%
3) Employee Benefits		3000-3999	20,389.00	20,389.00	3,549.19	20,389.00	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	495,129.00	780,044.00	614,787.54	780,044.00	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			912,303.00	1,197,218.00	626,489.08	1,197,218.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			298,697.00	13,782.00	(312,064.68)	13,782.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			298,697.00	13,782.00	(312,064.66)	13,782.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,867,407.06	10,867,407.06		10,867,407.06	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)			10,867,407.06	10,867,407.06		10,867,407.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,867,407.06	10,867,407.06		10,867,407.06		
2) Ending Balance, June 30 (E + F1e)			11,166,104.06	10,881,189.06		10,881,189.06		
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	1,000,000.00		1,000,000.00		
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	11,166,104.06	9,881,189.06		9,881,189.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	1,000,000.00
Total, Restricted Balance		<u>1,000,000.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,090.48	5,090.48		5,090.48	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)			5,090.48	5,090.48		5,090.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,090.48	5,090.48		5,090.48		
2) Ending Balance, June 30 (E + F1e)			5,090.48	5,090.48		5,090.48		
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	5,090.48	5,090.48		5,090.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		



<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		6010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	185,163.17	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	1,567,612.00	1,567,612.00	64,525.09	1,567,612.00	0.00	0.0%
5) TOTAL REVENUES			1,567,612.00	1,567,612.00	250,688.26	1,567,612.00		
<b>B. EXPENDITURES</b>								
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	24,085.65	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	9,114.61	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	672,002.00	897,002.00	4,499.83	897,002.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	429,481.00	429,481.00	56,093.68	429,481.00	0.00	0.0%
6) Capital Outlay		6000-6999	11,507,627.00	15,754,973.00	1,162,627.35	15,754,973.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,323,563.00	1,323,563.00	404,692.89	1,323,563.00	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			14,132,673.00	18,405,019.00	1,681,104.01	18,405,019.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>			(2,565,061.00)	(16,837,407.00)	(1,410,415.75)	(16,837,407.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,984,000.00	2,984,000.00	0.00	2,984,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	2,375,000.00	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			2,984,000.00	2,984,000.00	(2,375,000.00)	2,984,000.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,581,061.00)	(13,853,407.00)	(3,785,415.75)	(13,853,407.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,717,893.13	29,717,893.13		29,717,893.13	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)			29,717,893.13	29,717,893.13		29,717,893.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,717,893.13	29,717,893.13		29,717,893.13		
2) Ending Balance, June 30 (E + F1e)			20,136,832.13	15,864,466.13		15,864,466.13		
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			8,606,031.08	8,010,300.08		8,010,300.08		
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	11,530,801.05	7,854,166.05		7,854,166.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	294,407.40
9010	Other Restricted Local	7,715,892.68
Total, Restricted Balance		<u>8,010,300.08</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,859,076.00	17,859,076.00	0.00	17,859,076.00	0.00	0.0%
5) TOTAL REVENUES			17,859,076.00	17,859,076.00	0.00	17,859,076.00		
<b>B. EXPENDITURES</b>								
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	20,228,250.00	20,228,250.00	0.00	20,228,250.00	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			20,228,250.00	20,228,250.00	0.00	20,228,250.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,369,174.00)	(2,369,174.00)	0.00	(2,369,174.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,369,174.00)	(2,369,174.00)	0.00	(2,369,174.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	17,524,475.00	17,524,475.00		17,524,475.00	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)			17,524,475.00	17,524,475.00		17,524,475.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,524,475.00	17,524,475.00		17,524,475.00		
2) Ending Balance, June 30 (E + F1e)			15,155,301.00	15,155,301.00		15,155,301.00		
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		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,155,301.00	15,155,301.00		15,155,301.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	240,000.00	240,000.00	0.42	240,000.00	0.00	0.0%
5) TOTAL REVENUES			240,000.00	240,000.00	0.42	240,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			240,000.00	240,000.00	0.42	240,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		8830-8979	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			240,000.00	240,000.00	0.42	240,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	95,598,463.11	95,598,463.11		95,598,463.11	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)			95,598,463.11	95,598,463.11		95,598,463.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,598,463.11	95,598,463.11		95,598,463.11		
2) Ending Balance, June 30 (E + F1e)			95,838,463.11	95,838,463.11		95,838,463.11		
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	95,838,463.11	95,838,463.11		95,838,463.11		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,070,735.00	15,070,735.00	2,691,558.86	15,070,735.00	0.00	0.0%
5) TOTAL, REVENUES			15,070,735.00	15,070,735.00	2,691,558.86	15,070,735.00		
<b>B. EXPENSES</b>								
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	1,064.19	10,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,912,135.00	14,912,135.00	4,621,593.96	14,912,135.00	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			14,922,135.00	14,922,135.00	4,622,658.15	14,922,135.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			148,600.00	148,600.00	(2,131,099.49)	148,600.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			148,600.00	148,600.00	(2,131,098.49)	148,600.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	8,137,050.73	8,137,050.73		8,137,050.73	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)			8,137,050.73	8,137,050.73		8,137,050.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,137,050.73	8,137,050.73		8,137,050.73		
2) Ending Net Position, June 30 (E + F1e)			8,285,650.73	8,285,650.73		8,285,650.73		
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	8,285,650.73	8,285,650.73		8,285,650.73		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,600.00	9,600.00	0.02	9,600.00	0.00	0.0%
5) TOTAL REVENUES			9,600.00	9,600.00	0.02	9,600.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2899	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,600.00	9,600.00	0.02	9,600.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		8830-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	9,600.00	9,600.00	0.00	9,600.00	0.00	0.0%
3) Contributions		8880-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,600.00)	(9,600.00)	0.00	(9,600.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	335,837.38	335,837.38		335,837.38	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)			335,837.38	335,837.38		335,837.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			335,837.38	335,837.38		335,837.38		
2) Ending Net Position, June 30 (E + F1e)			335,837.38	335,837.38		335,837.38		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	332,766.48	332,766.48		332,766.48		
c) Unrestricted Net Position		9790	3,070.90	3,070.90		3,070.90		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	332,766.48
Total, Restricted Net Position		<u>332,766.48</u>



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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	24,917.00	24,917.00	24,655.00	24,882.00	(35.00)	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	24,917.00	24,917.00	24,655.00	24,882.00	(35.00)	0%
<b>5. District Funded County Program ADA</b>						
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	18.00	18.00	18.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	18.00	18.00	18.00	18.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	24,935.00	24,935.00	24,673.00	24,900.00	(35.00)	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Object	July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>	80,915,646.38	62,143,861.51	63,809,691.81	69,830,127.31	61,867,857.75	60,413,926.05	82,794,538.13	84,204,297.11
<b>B. RECEIPTS</b>								
LFFF/Revenue Limit Sources								
Principal Apportionment	6,325,677.00	6,325,677.00	21,786,522.00	11,386,218.00	11,386,218.00	20,041,554.00	11,386,218.00	11,721,612.40
Property Taxes	886,058.16	1,755,843.92	50,889.75		4,853,416.38	21,462,318.25	5,645,128.75	4,555,158.74
Miscellaneous Funds								
Federal Revenue	139,401.87	211,850.12	105,056.35	2,030,214.69	1,050,714.99	1,505,417.36	966,748.12	656,781.45
Other State Revenue	299,187.00	1,752,893.59	2,235,294.20	2,077,737.44	1,456,792.33	803,746.41	586,382.96	3,816,474.85
Other Local Revenue	347,363.98	6,225,958.74	1,277,874.94	1,361,061.19	1,005,789.36	845,147.87	945,485.74	2,124,185.36
Interfund Transfers In								
All Other Financing Sources								
<b>TOTAL RECEIPTS</b>	7,797,688.01	16,271,623.37	25,457,636.94	16,855,231.32	19,752,921.06	44,659,183.89	19,929,963.59	22,874,212.80
<b>C. DISBURSEMENTS</b>								
Classified Salaries	696,717.66	1,835,726.10	10,882,361.02	11,319,892.02	11,862,315.47	11,862,315.47	11,862,315.47	11,862,315.47
2000-2999	3,009.56	2,261,157.09	3,030,342.40	3,834,934.10	3,980,201.42	3,980,201.42	3,980,201.42	3,980,201.42
Employee Benefits	205,578.42	998,992.53	3,085,277.28	7,332,269.66	7,707,926.68	7,707,926.68	7,707,926.68	7,707,926.68
Books and Supplies	226,087.02	729,877.37	1,181,159.65	1,842,593.99	1,102,427.67	1,102,427.67	1,102,427.67	1,102,427.67
5000-5999	1,749,697.91	1,490,732.60	2,118,725.91	3,435,124.45	3,125,426.46	3,125,426.46	3,125,426.46	3,125,426.46
Capital Outlay	161,884.30	75,978.75	388,619.70	200,276.92	(103,963.45)	159,004.88	50,145.95	150,741.36
Other Outgo	346,072.47	(7,552.76)		(101,519.71)		1,342,789.36		
Interfund Transfers Out								
All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>	3,390,048.34	7,385,011.68	20,689,485.96	27,860,531.43	27,178,297.70	29,176,128.49	27,928,862.91	27,979,184.91
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury								
Accounts Receivable								
Due From Other Funds	2,032,594.09	612,490.62	1,912,285.30	1,456,877.74	984,789.32	56,763.68	2,954,174.96	1,645,744.22
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
<b>SUBTOTAL</b>	2,032,594.09	612,490.62	1,912,285.30	1,456,877.74	984,789.32	56,763.68	2,954,174.96	1,645,744.22
Liabilities and Deferred Inflows								
Accounts Payable								
Due To Other Funds	24,603,230.06	1,269,071.28	(163,946.15)	(1,351,512.96)	(5,985,123.74)	(6,840,773.00)	(3,504,184.87)	(5,613,846.36)
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
<b>SUBTOTAL</b>	24,603,230.06	1,269,071.28	(163,946.15)	(1,351,512.96)	(5,985,123.74)	(6,840,773.00)	(3,504,184.87)	(5,613,846.36)
Nonoperating								
Suspense Clearing	(908,788.57)	(6,765,200.73)	(625,946.93)	284,639.85	(398,468.12)		3,350,418.47	(8,384,156.41)
<b>TOTAL BALANCE SHEET ITEMS</b>	(23,179,424.54)	(7,421,781.39)	1,450,284.52	3,043,030.55	6,571,444.94	6,897,556.68	9,808,778.30	(1,104,567.83)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(18,771,784.87)	1,464,830.30	6,221,435.80	(7,982,289.56)	(7,433,931.70)	22,360,612.08	1,409,758.96	(6,209,536.94)
<b>F. ENDING CASH (A + E)</b>	62,143,861.51	63,608,691.81	69,630,127.31	61,867,857.75	60,413,926.05	82,794,538.13	84,204,297.11	77,994,757.17
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	October	77,994,757.17	90,519,700.31	96,955,474.73	87,717,891.72				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	801D-8019	20,376,948.40	11,721,612.40	11,721,612.40	20,376,948.40			164,558,818.00	164,558,818.00
Property Taxes	802D-8079	16,415,645.12	16,852,474.32	2,783,108.61				75,060,042.00	75,060,042.00
Miscellaneous Funds	808D-8099								
Federal Revenue	810D-8299	1,878,445.96	1,945,123.05	1,452,662.38	786,392.32	5,189,384.34		0.00	0.00
Other State Revenue	830D-8599	2,546,174.25	4,158,456.26	4,015,963.52	2,354,745.74	3,268,861.43		17,919,713.00	17,919,713.00
Other Local Revenue	860D-8799	945,714.85	501,456.78	456,789.41	801,456.30	641,332.78		29,372,700.00	29,372,700.00
Interfund Transfers In	891D-8929							17,479,017.00	17,479,017.00
All Other Financing Sources	893D-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		42,162,928.58	35,179,122.81	20,430,156.32	24,320,042.76	9,099,578.55	0.00	304,390,290.00	304,390,290.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	100D-1999	11,862,315.47	11,862,315.47	11,862,315.47	11,862,315.47	11,862,315.44		131,492,496.00	131,492,496.00
Classified Salaries	200D-2999	3,980,201.42	3,980,201.42	3,980,201.42	3,980,201.42	3,980,201.49		44,951,256.00	44,951,256.00
Employee Benefits	300D-3999	7,707,926.68	7,707,926.68	7,707,926.68	7,707,926.68	7,707,926.67		80,994,459.00	80,994,459.00
Books and Supplies	400D-4999	1,102,427.67	1,102,427.67	1,102,427.67	1,102,427.67	1,102,427.61		13,901,667.00	13,901,667.00
Services	500D-5999	3,125,426.46	3,125,426.46	3,125,426.46	3,125,426.46	3,125,426.45		36,923,119.00	36,923,119.00
Capital Outlay	600D-6599	155,456.85	149,960.65	37,536.88		107,301.34		1,373,883.00	1,373,883.00
Other Outgo	700D-7499	(123,745.85)	25,147.25		97,852.36			546,000.00	546,000.00
Interfund Transfers Out	760D-7629	945,123.78	1,554,859.86					3,842,773.00	3,842,773.00
All Other Financing Uses	763D-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		28,755,132.48	29,508,265.46	27,815,834.58	27,876,150.06	27,885,599.00	0.00	314,025,653.00	314,025,653.00
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not in Treasury	911D-9199							0.00	
Accounts Receivable	920D-9299	258,456.71		250,074.25		845,962.12		13,010,233.01	
Due From Other Funds	931D							0.00	
Stores	932D							0.00	
Prepaid Expenditures	933D							0.00	
Other Current Assets	934D							0.00	
Deferred Outflows of Resources	949D							0.00	
<b>SUBTOTAL</b>		258,456.71	0.00	250,074.25	0.00	845,962.12	0.00	13,010,233.01	
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	950D-9599	(454,168.45)	(254,846.36)	(354,168.45)	2,946,108.48	(945,802.60)		3,350,036.88	
Due To Other Funds	961D							0.00	
Current Loans	964D							0.00	
Unearned Revenues	965D							0.00	
Deferred Inflows of Resources	969D							0.00	
<b>SUBTOTAL</b>		(454,168.45)	(254,846.36)	(354,168.45)	2,946,108.48	(945,802.60)	0.00	3,350,036.88	
Nonoperating								0.00	
Suspense Clearing	991D	(1,595,478.12)	510,070.71	(2,456,147.45)	358,789.41			(16,360,269.89)	
<b>TOTAL BALANCE SHEET ITEMS</b>		(892,652.96)	764,917.07	(1,854,904.75)	(2,587,319.07)	1,791,764.72	0.00	(16,700,073.76)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		12,524,943.14	6,435,774.42	(9,237,583.01)	(6,143,426.37)	(16,994,285.73)	0.00	(16,335,436.76)	
<b>F. ENDING CASH (A + E)</b>		90,519,700.31	96,955,474.73	87,717,891.72	81,574,465.35			(9,635,363.00)	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								64,580,209.62	

Object	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)								
<b>A. BEGINNING CASH</b>	81,574,465.35	86,083,595.89	87,180,485.43	86,871,496.96	83,675,784.11	84,609,365.57	95,188,460.45	88,050,403.34
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	6,659,715.20	6,659,715.20	21,079,566.36	11,987,487.36	11,987,487.36	21,079,566.36	11,987,487.36	11,987,487.36
Property Taxes	2,112,856.23	3,556,147.44	1,658,789.25	896,745.20	8,795,554.02	22,496,147.41	998,745.55	3,200,147.09
Miscellaneous Funds								
Federal Revenue	114,147.51	458,411.33	624,159.78	854,369.74	900,158.41	751,479.38	452,486.72	745,789.25
Other State Revenue	1,545,987.66	2,005,147.45	1,745,314.89	2,100,154.28	978,456.12	2,354,789.22	1,845,269.08	1,897,456.85
Other Local Revenue	1,543,285.01	2,222,451.78	958,478.38	1,475,849.52	2,054,035.88	1,111,484.25	850,148.96	754,145.89
Interfund Transfers In								
All Other Financing Sources								
<b>TOTAL RECEIPTS</b>	11,975,991.61	14,901,873.20	26,066,307.44	17,313,606.10	24,715,691.79	47,753,465.62	16,134,107.67	18,585,026.44
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	850,136.79	1,589,368.36	11,508,869.35	11,508,869.35	11,508,869.35	11,508,869.35	11,508,869.35	11,508,869.35
Classified Salaries	336,745.38	933,542.09	4,004,080.23	4,004,080.23	4,004,080.23	4,004,080.23	4,004,080.23	4,004,080.23
Employee Benefits	261,478.50	447,864.15	7,747,035.85	7,747,035.85	7,747,035.85	7,747,035.85	7,747,035.85	7,747,035.85
Books and Supplies	25,746.74	158,456.90	705,436.76	705,436.76	705,436.76	705,436.76	705,436.76	705,436.76
Services	1,001,546.42	1,118,638.69	2,856,457.99	2,856,457.99	2,856,457.99	2,856,457.99	2,856,457.99	2,856,457.99
Capital Outlay			25,461.78		121,745.36		40,184.84	
Other Outgo		29,415.71	97,456.82	50,135.35			35,988.88	
Interfund Transfers Out			250,168.36	141,543.28	(123,846.38)	562,715.38	1,148,798.25	85,645.84
All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>	2,465,653.83	4,277,285.90	27,194,967.14	27,013,556.81	26,810,779.16	27,384,595.56	28,046,852.15	27,609,501.29
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury								
Accounts Receivable								
Due From Other Funds			564,987.20	388,456.12	764,142.30		454,846.71	1,462,875.36
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
<b>SUBTOTAL</b>	0.00	0.00	564,987.20	388,456.12	764,142.30	0.00	454,846.71	1,462,875.36
Liabilities and Deferred Inflows								
Accounts Payable								
Due To Other Funds	5,351,471.82	3,302,212.28	(605,147.41)	(5,956,348.36)	(2,854,174.96)	4,435,618.36	(3,541,687.36)	(2,142,852.11)
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
<b>SUBTOTAL</b>	5,351,471.82	3,302,212.28	(605,147.41)	(5,956,348.36)	(2,854,174.96)	4,435,618.36	(3,541,687.36)	(2,142,852.11)
<b>Nonoperating</b>								
Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>	350,264.38	(6,225,485.28)	(360,463.38)	159,435.38	(580,648.43)	(5,354,156.82)	778,153.30	3,284,684.36
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(5,001,207.44)	(9,527,697.56)	819,671.23	6,504,239.86	3,037,668.83	(9,789,775.18)	4,774,687.37	6,870,311.83
<b>F. ENDING CASH (A + E)</b>	4,509,130.34	1,096,889.74	(308,988.47)	(3,195,712.85)	933,581.46	10,579,094.88	(7,138,057.11)	(2,154,163.02)
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>	86,083,595.69	87,180,485.43	86,871,496.96	83,675,784.11	84,609,365.57	95,188,460.45	88,050,403.34	85,896,240.32

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	2019-20 INTERIM REPORT Cashflow Worksheet - Budget Year (2)						TOTAL	BUDGET
	Object	March	April	May	June	Accruals		
<b>A. BEGINNING CASH</b>		85,896,240.32	94,023,284.57	88,857,610.00	90,663,480.64			
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	21,079,565.36	11,987,487.36	11,987,487.36	21,079,565.36	2,947,307.67	169,562,616.00	169,562,616.00
Property Taxes	8080-8099	19,147,112.66	2,945,178.85	5,123,411.89	1,222,898.74		75,060,042.00	75,060,042.00
Miscellaneous Funds	8100-8299	1,100,085.14	1,905,789.44	799,852.96	1,118,810.09	4,645,987.25	0.00	0.00
Federal Revenue	8300-8599	2,054,147.96	1,456,789.40	2,845,789.96	1,745,258.85	2,296,764.48	14,471,497.00	14,471,497.00
Other State Revenue	8600-8799	1,221,415.78	884,517.88	944,787.55	791,829.91	554,784.23	24,671,326.00	24,671,326.00
Other Local Revenue	8810-8929						15,367,215.00	15,367,215.00
Interfund Transfers In	8930-8979						0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>		44,602,326.90	19,179,762.99	21,501,329.72	25,958,362.95	10,444,843.63	299,132,696.00	299,132,696.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	11,508,869.35	11,508,869.35	11,508,869.35	11,508,869.35	11,508,869.35	129,037,068.00	129,037,068.00
Classified Salaries	2000-2999	4,004,080.23	4,004,080.23	4,004,080.23	4,004,080.23	4,004,080.23	45,315,170.00	45,315,170.00
Employee Benefits	3000-3999	7,747,035.85	7,747,035.85	7,747,035.85	7,747,035.85	7,747,035.85	85,916,737.00	85,916,737.00
Books and Supplies	4000-4999	705,436.76	705,436.76	705,436.76	705,436.76	705,436.76	7,944,008.00	7,944,008.00
Services	5000-5999	2,856,457.99	2,856,457.99	2,856,457.99	2,856,457.99	2,856,457.99	33,541,223.00	33,541,223.00
Capital Outlay	6000-6999						352,687.00	352,687.00
Other Outgo	7000-7499	74,418.74	68,516.02	51,446.48	63,778.36		548,378.00	548,378.00
Interfund Transfers Out	7600-7629	(195,745.83)		546,456.36	910,886.96		3,841,435.00	3,841,435.00
All Other Financing Uses	7630-7699						0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		26,700,563.10	26,890,396.20	27,419,793.02	27,851,899.66	26,821,880.18	306,496,706.00	306,496,706.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury	9111-9199						0.00	0.00
Accounts Receivable	9200-9299						7,731,703.62	7,731,703.62
Due From Other Funds	9310		999,756.43	2,250,461.38			0.00	0.00
Stores	9320				846,178.12		0.00	0.00
Prepaid Expenditures	9330						0.00	0.00
Other Current Assets	9340						0.00	0.00
Deferred Outflows of Resources	9490						0.00	0.00
<b>SUBTOTAL</b>		0.00	999,756.43	2,250,461.38	846,178.12	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599	6,562,182.84	(1,159,745.98)	(2,648,259.87)	(1,270,015.00)	(143,684.36)	(670,429.51)	(670,429.51)
Due To Other Funds	9610						0.00	0.00
Current Loans	9640						0.00	0.00
Unearned Revenues	9650						0.00	0.00
Deferred Inflows of Resources	9690						0.00	0.00
<b>SUBTOTAL</b>		6,562,182.84	(1,159,745.98)	(2,648,259.87)	(1,270,015.00)	(143,684.36)	0.00	0.00
Nonoperating								
Suspense Clearing	9910	(3,212,646.71)	385,456.89	2,825,802.68	201,456.09	697,075.42	(7,061,274.11)	(7,061,274.11)
<b>TOTAL BALANCE SHEET ITEMS</b>		(9,774,729.55)	2,544,986.70	7,724,323.94	2,317,649.21	840,757.78	1,340,859.02	1,340,859.02
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		8,127,044.25	(5,165,674.57)	1,805,870.64	424,112.50	(15,536,278.77)	(6,023,150.98)	(6,023,150.98)
<b>F. ENDING CASH (A + E)</b>		94,023,284.57	88,857,610.00	90,663,480.64	91,097,593.14		(7,364,010.00)	(7,364,010.00)
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							75,551,314.37	75,551,314.37

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	314,025,653.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,510,602.00
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	590,224.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,373,883.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	237,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,842,773.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				6,593,880.00
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	449,314.00
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)				290,370,485.00

<b>Section II - Expenditures Per ADA</b>		<b>2019-20 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		24,673.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,768.75
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	294,696,247.68	11,836.86
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)	294,696,247.68	11,836.86
B. Required effort (Line A.2 times 90%)	265,226,622.91	10,653.17
C. Current year expenditures (Line I.E and Line II.B)	290,370,485.00	11,768.75
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 2021-22 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.

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	239,618,860.00	2.09%	244,622,658.00	2.06%	249,671,464.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	7,370,957.00	-32.54%	4,972,457.00	0.03%	4,973,899.00
4. Other Local Revenues	8600-8799	4,375,536.00	-3.64%	4,216,291.00	0.00%	4,216,291.00
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	(43,989,226.00)	0.21%	(44,081,421.00)	0.00%	(44,081,421.00)
6. Total (Sum lines A1 thru A5c)		207,576,127.00	1.13%	209,929,985.00	2.41%	214,980,233.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				105,498,092.00		103,954,482.00
b. Step & Column Adjustment				1,100,000.00		1,100,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,643,610.00)		96,432.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,498,092.00	-1.46%	103,954,482.00	1.15%	105,150,914.00
2. Classified Salaries						
a. Base Salaries				27,225,739.00		27,793,879.00
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				388,140.00		671,725.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,225,739.00	2.09%	27,793,879.00	3.06%	28,645,604.00
3. Employee Benefits	3000-3999	60,997,602.00	7.91%	65,824,854.00	5.28%	69,302,606.00
4. Books and Supplies	4000-4999	5,730,558.00	-36.98%	3,611,209.00	0.00%	3,611,209.00
5. Services and Other Operating Expenditures	5000-5999	17,927,927.00	-7.71%	16,545,698.00	1.64%	16,816,947.00
6. Capital Outlay	6000-6999	503,105.00	-40.45%	299,592.00	0.00%	299,592.00
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	(1,416,826.00)	-12.25%	(1,243,334.00)	0.00%	(1,243,331.00)
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)						
11. Total (Sum lines B1 thru B10)		216,686,197.00	0.15%	217,006,380.00	2.67%	222,803,541.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(9,110,070.00)		(7,076,395.00)		(7,823,308.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		43,834,841.91		34,724,771.91		27,648,376.91
2. Ending Fund Balance (Sum lines C and D1)		34,724,771.91		27,648,376.91		19,825,068.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	109,272.00		109,272.00		109,272.00
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	5,986,647.00		3,716,880.00		3,436,880.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,420,770.00		9,194,901.00		9,382,022.00
2. Unassigned/Unappropriated	9790	19,208,082.91		14,627,323.91		6,896,894.91
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		34,724,771.91		27,648,376.91		19,825,068.91

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,420,770.00		9,194,901.00		9,382,022.00
c. Unassigned/Unappropriated	9790	19,208,082.91		14,627,323.91		6,896,894.91
(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)		28,628,852.91		23,822,224.91		16,278,916.91
<b>F. ASSUMPTIONS</b>						
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 services, attrition savings. Out years reflect TK-3 change to 24 to 1 ratio and exclude carry-over. B2d reflects salary savings and BIA/EAIS staff increase throughout the years. Salaries, benefits, supplies, services reflects the 2020-21 Solvency Plan reductions of \$5 million. Board of Education has held study sessions since August to identify 2020-21 Solvency Plan reductions, now implemented. STRS/PERS/HW increases in all years.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	17,719,713.00	-19.46%	14,271,497.00	0.00%	14,271,497.00
3. Other State Revenues	8300-8599	22,001,743.00	-10.47%	19,698,869.00	2.24%	20,139,192.00
4. Other Local Revenues	8600-8799	13,103,481.00	-14.90%	11,150,924.00	0.00%	11,150,924.00
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	43,989,226.00	0.21%	44,081,421.00	0.00%	44,081,421.00
6. Total (Sum lines A1 thru A5c)		96,814,163.00	-7.86%	89,202,711.00	0.49%	89,643,034.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				25,994,404.00		25,082,586.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,161,818.00)		(104,150.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,994,404.00	-3.51%	25,082,586.00	0.58%	25,228,436.00
2. Classified Salaries						
a. Base Salaries				17,725,517.00		17,521,291.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(354,226.00)		(67,102.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,725,517.00	-1.15%	17,521,291.00	0.47%	17,604,189.00
3. Employee Benefits	3000-3999	19,996,857.00	0.48%	20,091,883.00	0.54%	20,200,051.00
4. Books and Supplies	4000-4999	8,171,109.00	-46.97%	4,332,799.00	0.05%	4,334,944.00
5. Services and Other Operating Expenditures	5000-5999	18,995,192.00	-10.53%	16,995,525.00	0.57%	17,092,385.00
6. Capital Outlay	6000-6999	870,778.00	-93.90%	53,095.00	0.25%	53,227.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	767,000.00	0.31%	769,378.00	0.54%	773,560.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	975,826.00	-17.78%	802,334.00	0.00%	802,331.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,842,773.00	-0.03%	3,841,435.00	0.00%	3,841,418.00
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)		97,339,456.00	-8.06%	89,490,326.00	0.49%	89,930,541.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(525,293.00)		(287,615.00)		(287,507.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		9,301,507.08		8,776,214.08		8,488,599.08
2. Ending Fund Balance (Sum lines C and D1)		8,776,214.08		8,488,599.08		8,201,092.08
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,776,214.41		8,488,599.08		8,201,092.08
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	(0.33)		0.00		0.00
f. Total Components of Ending Fund Balance		8,776,214.08		8,488,599.08		8,201,092.08
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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 abd B2d reflect attrition. Out years exclude carry-over amounts.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	239,618,860.00	2.09%	244,622,658.00	2.06%	249,671,464.00
2. Federal Revenues	8100-8299	17,919,713.00	-19.24%	14,471,497.00	0.00%	14,471,497.00
3. Other State Revenues	8300-8599	29,372,700.00	-16.01%	24,671,326.00	1.79%	25,113,091.00
4. Other Local Revenues	8600-8799	17,479,017.00	-12.08%	15,367,215.00	0.00%	15,367,215.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		304,390,290.00	-1.73%	299,132,696.00	1.84%	304,623,267.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				131,492,496.00		129,037,068.00
b. Step & Column Adjustment				1,350,000.00		1,350,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,805,428.00)		(7,718.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	131,492,496.00	-1.87%	129,037,068.00	1.04%	130,379,350.00
2. Classified Salaries						
a. Base Salaries				44,951,256.00		45,315,170.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				33,914.00		604,623.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,951,256.00	0.81%	45,315,170.00	2.06%	46,249,793.00
3. Employee Benefits	3000-3999	80,994,459.00	6.08%	85,916,737.00	4.17%	89,502,657.00
4. Books and Supplies	4000-4999	13,901,667.00	-42.86%	7,944,008.00	0.03%	7,946,153.00
5. Services and Other Operating Expenditures	5000-5999	36,923,119.00	-9.16%	33,541,223.00	1.10%	33,909,332.00
6. Capital Outlay	6000-6999	1,373,883.00	-74.33%	352,687.00	0.04%	352,819.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	987,000.00	0.24%	989,378.00	0.42%	993,560.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(441,000.00)	0.00%	(441,000.00)	0.00%	(441,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,842,773.00	-0.03%	3,841,435.00	0.00%	3,841,418.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		314,025,653.00	-2.40%	306,496,706.00	2.04%	312,734,082.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(9,635,363.00)		(7,364,010.00)		(8,110,815.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		53,136,348.99		43,500,985.99		36,136,975.99
2. Ending Fund Balance (Sum lines C and D1)		43,500,985.99		36,136,975.99		28,026,160.99
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	109,272.00		109,272.00		109,272.00
b. Restricted	9740	8,776,214.41		8,488,599.08		8,201,092.08
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	5,986,647.00		3,716,880.00		3,436,880.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,420,770.00		9,194,901.00		9,382,022.00
2. Unassigned/Unappropriated	9790	19,208,082.58		14,627,323.91		6,896,894.91
f. Total Components of Ending Fund Balance		43,500,985.99		36,136,975.99		28,026,160.99
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,420,770.00		9,194,901.00		9,382,022.00
c. Unassigned/Unappropriated	9790	19,208,082.91		14,627,323.91		6,896,894.91
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.33)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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)		28,628,852.58		23,822,224.91		16,278,916.91
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.12%		7.77%		5.21%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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						
<b>2. Special education pass-through funds</b>						
(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)						
		4,910,882.00		4,910,882.00		4,910,882.00
<b>2. District ADA</b>						
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)						
		24,655.00		24,471.00		24,463.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		314,025,653.00		306,496,706.00		312,734,082.00
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)		314,025,653.00		306,496,706.00		312,734,082.00
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)		9,420,769.59		9,194,901.18		9,382,022.46
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)		9,420,769.59		9,194,901.18		9,382,022.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

First Interim  
2019-20 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(121,174.00)	0.00	(441,000.00)				
Other Sources/Uses Detail					0.00	3,842,773.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	58,093.00	0.00	111,000.00	0.00				
Other Sources/Uses Detail					858,773.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	63,091.00	0.00	330,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,884,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim  
 2019-20 Projected Year Totals  
 SUMMARY OF INTERFUND ACTIVITIES  
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>121,174.00</b>	<b>(121,174.00)</b>	<b>441,000.00</b>	<b>(441,000.00)</b>	<b>3,842,773.00</b>	<b>3,842,773.00</b>		



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
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	2,975,148.00								2,975,148.00
2000-2999	Classified Salaries	934,832.00	111,984.00	491,572.00	180,360.00	840,334.00	1,592,051.00	12,862,841.00		19,054,290.00
3000-3999	Employee Benefits	1,693,641.00	88,068.00	0.00	0.00	77,997.00	561,878.00	11,403,588.00		13,086,363.00
4000-4999	Books and Supplies	49,800.00	87,806.00	182,038.00	68,686.00	395,144.00	924,305.00	12,222,103.00		15,573,723.00
5000-5999	Services and Other Operating Expenditures	4,531,445.00	74,000.00	1,000.00	250.00	28,745.00	216,900.00	155,881.00		526,576.00
6000-6999	Capital Outlay	2,000.00	228,749.00	2,500.00	104,197.00	30,596.00	11,820,486.00	217,746.00		16,935,719.00
7130	State Special Schools	0.00	0.00	0.00	0.00	2,000.00	57,000.00	0.00		61,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,186,866.00	590,607.00	677,110.00	353,493.00	1,374,816.00	15,172,620.00	36,862,159.00	0.00	65,217,671.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	7,380.00	5,201.00	12,533.00	13,556.00		38,670.00
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	7,380.00	5,201.00	12,533.00	13,556.00		38,670.00
	<b>TOTAL COSTS</b>	<b>10,186,866.00</b>	<b>590,607.00</b>	<b>677,110.00</b>	<b>360,873.00</b>	<b>1,380,017.00</b>	<b>15,185,153.00</b>	<b>36,875,715.00</b>	<b>0.00</b>	<b>65,256,341.00</b>
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	2,756,316.00	111,984.00	491,572.00	180,360.00	452,300.00	1,592,051.00	12,808,103.00		18,392,686.00
2000-2999	Classified Salaries	861,537.00	88,068.00	0.00	0.00	37,848.00	561,878.00	8,817,200.00		10,366,531.00
3000-3999	Employee Benefits	1,559,434.00	87,806.00	182,038.00	68,686.00	213,959.00	924,305.00	10,595,973.00		13,631,201.00
4000-4999	Books and Supplies	49,800.00	74,000.00	1,000.00	250.00	19,270.00	216,900.00	123,681.00		484,901.00
5000-5999	Services and Other Operating Expenditures	4,527,445.00	228,749.00	2,500.00	104,197.00	27,959.00	11,552,627.00	23,150.00		16,466,627.00
6000-6999	Capital Outlay	2,000.00	0.00	0.00	0.00	2,000.00	57,000.00	0.00		61,000.00
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	9,755,532.00	590,607.00	677,110.00	353,493.00	753,336.00	14,904,761.00	32,368,107.00	0.00	59,402,946.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	7,380.00	0.00	0.00	13,556.00		20,936.00
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	7,380.00	0.00	0.00	13,556.00		20,936.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>9,755,532.00</b>	<b>590,607.00</b>	<b>677,110.00</b>	<b>360,873.00</b>	<b>753,336.00</b>	<b>14,904,761.00</b>	<b>32,381,663.00</b>	<b>0.00</b>	<b>59,423,882.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									(68,599.00)
	<b>TOTAL COSTS</b>									<b>59,355,343.00</b>

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
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,372,827.00		2,372,827.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,564,469.00		1,564,469.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	11,770.00	0.00	8,250.00		20,020.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	80,000.00	1,159.00	4,030,127.00	8,050.00		4,119,336.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00		2,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	80,000.00	14,929.00	4,030,127.00	3,953,596.00	0.00	8,078,652.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,181.00		1,181.00
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	1,181.00		1,181.00
	TOTAL BEFORE OBJECT 6980	0.00	0.00	0.00	80,000.00	14,929.00	4,030,127.00	3,954,777.00	0.00	8,079,833.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
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)									(68,539.00)
	TOTAL COSTS									34,810,263.00
										42,821,557.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	2,973,991.86	121,563.91	503,803.23	182,424.17	830,157.81	1,606,416.53	12,512,155.99		18,730,513.50
2000-2999	Classified Salaries	946,740.89	88,406.28	0.00	0.00	58,642.00	459,820.36	9,907,106.38		11,460,715.91
3000-3999	Employee Benefits	2,053,075.01	103,929.02	257,845.35	95,954.54	484,203.76	1,080,702.61	12,384,763.84		16,460,474.13
4000-4999	Books and Supplies	38,482.85	10,951.18	0.00	0.00	30,954.16	92,730.62	88,287.63		281,406.44
5000-5999	Services and Other Operating Expenditures	5,880,032.49	125,561.72	2,713.53	23,598.45	25,455.86	13,451,518.02	194,654.14		19,703,534.21
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	11,892,323.10	450,412.11	764,362.11	301,977.16	1,429,413.59	16,703,093.20	35,086,967.98	0.00	66,628,549.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	5,897.55	22,827.01	10,256.13	16,238.82		55,219.51
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)	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	5,897.55	22,827.01	10,256.13	16,238.82		55,219.51
	TOTAL COSTS	11,892,323.10	450,412.11	764,362.11	307,874.71	1,452,240.60	16,713,349.33	35,103,206.80	0.00	66,683,768.76
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3386)</b>										
1000-1999	Certificated Salaries	228,135.36	0.00	0.00	0.00	393,709.62	0.00	48,431.97		670,276.95
2000-2999	Classified Salaries	79,665.12	0.00	0.00	0.00	35,302.55	0.00	2,843,840.11		2,758,807.78
3000-3999	Employee Benefits	135,697.24	0.00	0.00	0.00	179,545.09	0.00	1,811,355.07		1,926,597.40
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	15,201.10	0.00	59,574.89		74,775.99
5000-5999	Services and Other Operating Expenditures	4,205.87	0.00	0.00	0.00	2,974.00	276,784.00	166,432.10		449,395.97
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	447,703.59	0.00	0.00	0.00	626,732.36	276,784.00	4,528,634.14	0.00	5,879,854.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	22,827.01	10,256.13	913.98		33,997.12
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	22,827.01	10,256.13	913.98		33,997.12
	TOTAL BEFORE OBJECT 8980	447,703.59	0.00	0.00	0.00	649,559.37	287,040.13	4,529,548.12	0.00	5,913,851.21
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3386, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00

First Interim  
Special Education Maintenance of Effort  
2019-20 Projected Expenditures vs. Actual Comparison Year  
2018-19 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
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	2,745,856.50	121,563.91	503,803.23	182,424.17	436,448.19	1,606,416.53	12,463,724.02		18,060,236.55
2000-2999	Classified Salaries	867,075.77	88,406.28	0.00	0.00	23,339.45	459,820.36	7,263,266.27		8,701,908.13
3000-3999	Employee Benefits	1,917,377.77	103,929.02	257,845.35	95,954.54	304,658.67	1,080,702.61	10,773,408.77		14,533,876.73
4000-4999	Books and Supplies	38,482.85	10,951.18	0.00	0.00	15,753.06	92,730.62	28,712.74		186,630.45
5000-5999	Services and Other Operating Expenditures	5,975,826.62	125,561.72	2,713.53	23,598.45	22,481.86	13,174,734.02	29,222.04		19,254,136.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	11,905.06	0.00		11,905.06
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	11,444,619.51	450,412.11	764,382.11	301,977.16	802,681.23	16,426,309.20	30,558,333.84	0.00	60,748,695.16
7310	Transfers of Indirect Costs	0.00	0.00	0.00	5,897.55	0.00	0.00	15,324.84		21,222.39
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)	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	5,897.55	0.00	0.00	15,324.84	0.00	21,222.39
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	11,444,619.51	450,412.11	764,382.11	307,874.71	802,681.23	16,426,309.20	30,573,658.68	0.00	60,769,917.55
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	5,897.55	0.00	0.00	15,324.84	0.00	21,222.39
	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	7,196,631.59								7,196,631.59
	TOTAL COSTS	11,444,619.51	450,412.11	764,382.11	307,874.71	802,681.23	16,426,309.20	30,573,658.68	0.00	60,769,917.55
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	73,004.60	0.00	0.00	0.00		73,004.60
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,439,326.65		1,439,326.65
3000-3999	Employee Benefits	0.00	0.00	0.00	15,679.20	0.00	0.00	946,409.64		962,088.84
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	13,151.01	0.00	6,122.69		19,273.70
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	17,381.42	392.84	4,530,913.40	1,493.32		4,550,160.98
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	106,065.22	13,543.85	4,530,913.40	2,393,352.30	0.00	7,043,874.77
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,436.03		5,436.03
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	5,436.03	0.00	5,436.03
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	106,065.22	13,543.85	4,530,913.40	2,398,788.33	0.00	7,049,310.80
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
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)									
	TOTAL COSTS									34,222,653.63
										41,271,964.43

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

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 2019-20 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:

State and Local	Local Only
401,432.53	
275,954.00	
<b>Total exempt reductions</b>	
677,386.53	0.00

Total exempt reductions

Cost Savings from Retiree/Resignations

High Cost Students Exited from NPS

275,954.00

401,432.53

677,386.53

0.00

**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].

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

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

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

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

Foothill (DJ)

SELPA:  
SECTION 3

**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.

Column A	Column B	Column C
Projected Exps. (LP-1 Worksheet) FY 2019-20 59,355,343.00	Actual Expenditures Comparison Year FY 2018-19 60,769,917.55	Difference (A - B) (737,188.02)
a. Total special education expenditures 65,256,341.00		
b. Less: Expenditures paid from federal sources 5,900,998.00		
c. Expenditures paid from state and local sources 59,355,343.00		
Add/Less: Adjustments and/or PCRA required for MOE calculation 60,769,917.55		
Comparison year's expenditures, adjusted for MOE calculation 60,769,917.55		
Less: Exempt reduction(s) from SECTION 1 677,386.53		
Less: 50% reduction from SECTION 2 0.00		
Net expenditures paid from state and local sources 60,092,531.02		

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.

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.

Column A	Column B	Column C
Projected Exps. FY 2019-20 59,355,343.00	Comparison Year FY 2018-19 60,769,917.55	Difference (271.33)
a. Total special education expenditures 65,256,341.00		
b. Less: Expenditures paid from federal sources 5,900,998.00		
c. Expenditures paid from state and local sources 59,355,343.00		
Add/Less: Adjustments and/or PCRA required for MOE calculation 60,769,917.55		
Comparison year's expenditures, adjusted for MOE calculation 60,769,917.55		
Less: Exempt reduction(s) from SECTION 1 677,386.53		
Less: 50% reduction from SECTION 2 0.00		
Net expenditures paid from state and local sources 60,092,531.02		
d. Special education unduplicated pupil count 2,717.00		
e. Per capita state and local expenditures (A2c/A2d) 21,845.91		

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.

**B. LOCAL EXPENDITURES ONLY METHOD**

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  
Add/Less: Adjustments required for  
MOE calculation  
Comparison year's expenditures, adjusted  
for MOE calculation  
Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from local sources

Projected Exps.	42,821,557.00	42,821,557.00
Comparison Year	41,271,964.43	41,271,964.43
Difference	1,549,592.57	

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.

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  
Add/Less: Adjustments required for  
MOE calculation  
Comparison year's expenditures, adjusted  
for MOE calculation  
Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from local sources

Projected Exps.	42,821,557.00	42,821,557.00
Comparison Year	41,271,964.43	41,271,964.43
Difference	1,549,592.57	

b. Special education unduplicated pupil count

Projected Exps.	2,717	2,717
Comparison Year	2,717	2,717
Difference	0.00	0.00

c. Per capita local expenditures (B2a/B2b)

Projected Exps.	15,760.60	15,760.60
Comparison Year	15,190.27	15,190.27
Difference	570.33	

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.

Contact Name: Craig Larimer  
Title: Financial Analyst  
Contact Name: (818)241-3111 ext. 1349  
Telephone Number: Clarimer@gusd.net  
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 budget adoption.

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form A1, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)	District Regular	24,917.00		
	Charter School	0.00		
	<b>Total ADA</b>	<b>24,917.00</b>	<b>24,882.00</b>	<b>-0.1%</b>
1st Subsequent Year (2020-21)	District Regular	24,629.00		
	Charter School	0.00		
	<b>Total ADA</b>	<b>24,629.00</b>	<b>24,655.00</b>	<b>0.1%</b>
2nd Subsequent Year (2021-22)	District Regular	24,629.00		
	Charter School	0.00		
	<b>Total ADA</b>	<b>24,629.00</b>	<b>24,471.00</b>	<b>-0.6%</b>

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
<b>Current Year (2019-20)</b>				
District Regular	25,511	25,538		
Charter School	0	0		
<b>Total Enrollment</b>	<b>25,511</b>	<b>25,538</b>	<b>0.1%</b>	<b>Met</b>
<b>1st Subsequent Year (2020-21)</b>				
District Regular	25,511	25,282		
Charter School	0	0		
<b>Total Enrollment</b>	<b>25,511</b>	<b>25,282</b>	<b>-0.9%</b>	<b>Met</b>
<b>2nd Subsequent Year (2021-22)</b>				
District Regular	25,511	25,273		
Charter School	0	0		
<b>Total Enrollment</b>	<b>25,511</b>	<b>25,273</b>	<b>-0.9%</b>	<b>Met</b>

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	25,128	26,075	
Charter School			
<b>Total ADA/Enrollment</b>	<b>25,128</b>	<b>26,075</b>	<b>96.4%</b>
Second Prior Year (2017-18)			
District Regular	25,134	26,071	
Charter School			
<b>Total ADA/Enrollment</b>	<b>25,134</b>	<b>26,071</b>	<b>96.4%</b>
First Prior Year (2018-19)			
District Regular	24,883	25,788	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>24,883</b>	<b>25,788</b>	<b>96.5%</b>
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	24,655	25,538		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>24,655</b>	<b>25,538</b>	<b>96.5%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	24,471	25,282		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>24,471</b>	<b>25,282</b>	<b>96.8%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	24,463	25,273		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>24,463</b>	<b>25,273</b>	<b>96.8%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2019-20)	239,969,866.00		
1st Subsequent Year (2020-21)	244,122,788.00	244,822,658.00	0.2%	Met
2nd Subsequent Year (2021-22)	250,989,137.00	249,671,464.00	-0.5%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

Explanation:  
(required if NOT met)

**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 (2016-17)	169,743,299.83	189,185,692.12	89.7%
Second Prior Year (2017-18)	179,615,876.52	202,598,486.96	88.7%
First Prior Year (2018-19)	182,921,698.79	204,462,729.52	89.5%
Historical Average Ratio:			89.3%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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):	86.3% to 92.3%	86.3% to 92.3%	86.3% to 92.3%

**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-B8, B10)		
Current Year (2019-20)	193,721,433.00	216,686,197.00	89.4%	Met
1st Subsequent Year (2020-21)	197,573,215.00	217,006,380.00	91.0%	Met
2nd Subsequent Year (2021-22)	203,099,124.00	222,803,541.00	91.2%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2019-20)	14,471,497.00	17,919,713.00	23.8%	Yes
1st Subsequent Year (2020-21)	14,471,497.00	14,471,497.00	0.0%	No
2nd Subsequent Year (2021-22)	14,471,497.00	14,471,497.00	0.0%	No

Explanation:  
(required if Yes)

Primarily 2019-20 includes deferred revenue, while out years do not.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2019-20)	24,211,792.00	29,372,700.00	21.3%	Yes
1st Subsequent Year (2020-21)	24,671,326.00	24,671,326.00	0.0%	No
2nd Subsequent Year (2021-22)	25,113,091.00	25,113,091.00	0.0%	No

Explanation:  
(required if Yes)

Primarily 2019-20 includes deferred revenue while out years do not. Also, 2019-20 has one time SPED funding while out years do not.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2019-20)	15,367,215.00	17,479,017.00	13.7%	Yes
1st Subsequent Year (2020-21)	15,367,215.00	15,367,215.00	0.0%	No
2nd Subsequent Year (2021-22)	15,367,215.00	15,367,215.00	0.0%	No

Explanation:  
(required if Yes)

Primarily 2019-20 includes carry-over, while out years do not.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2019-20)	8,315,705.00	13,901,887.00	67.2%	Yes
1st Subsequent Year (2020-21)	8,319,008.00	7,944,008.00	-4.5%	No
2nd Subsequent Year (2021-22)	8,321,153.00	7,946,153.00	-4.5%	No

Explanation:  
(required if Yes)

Primarily 2019-20 includes carry-over, while out years do not. Also, 2020-21 and 2021-22 reflect Solvency Plan reductions.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2019-20)	33,384,191.00	36,923,119.00	10.6%	Yes
1st Subsequent Year (2020-21)	33,740,138.00	33,541,223.00	-0.6%	No
2nd Subsequent Year (2021-22)	34,108,247.00	33,909,332.00	-0.6%	No

Explanation:  
(required if Yes)

Primarily 2019-20 includes carry-over while out years do not. Also, 2020-21 and 2021-22 reflect Solvency Plan reductions.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2019-20)	54,050,504.00	64,771,430.00	19.8%	Not Met
1st Subsequent Year (2020-21)	54,510,038.00	54,510,038.00	0.0%	Met
2nd Subsequent Year (2021-22)	54,951,803.00	54,951,803.00	0.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2019-20)	41,699,896.00	50,824,786.00	21.9%	Not Met
1st Subsequent Year (2020-21)	42,059,146.00	41,485,231.00	-1.4%	Met
2nd Subsequent Year (2021-22)	42,429,400.00	41,855,485.00	-1.4%	Met

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

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

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

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

Primarily 2019-20 includes deferred revenue, while out years do not.

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

Primarily 2019-20 includes deferred revenue while out years do not. Also, 2019-20 has one time SPED funding while out years do not.

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

Primarily 2019-20 includes carry-over, while out years do not.

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

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

Primarily 2019-20 includes carry-over, while out years do not. Also, 2020-21 and 2021-22 reflect Solvency Plan reductions.

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

Primarily 2019-20 includes carry-over while out years do not. Also, 2020-21 and 2021-22 reflect Solvency Plan reductions.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	9,064,697.00	9,264,697.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		9,264,697.00	

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)



**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.1%	7.6%	5.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.0%	2.6%	1.7%

**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 (2019-20)	(9,110,070.00)	216,686,197.00	4.2%	Not Met
1st Subsequent Year (2020-21)	(7,076,395.00)	217,006,380.00	3.3%	Not Met
2nd Subsequent Year (2021-22)	(7,823,308.00)	222,803,541.00	3.5%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

The District's deficit spending pattern is primarily caused by increases in STRS, PERS, Special Education and health and health and welfare increases.

**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 (2019-20)	43,500,985.99		Met
1st Subsequent Year (2020-21)	36,136,975.99		Met
2nd Subsequent Year (2021-22)	28,026,160.99		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 (2019-20)	81,574,485.35		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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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 \$69,000 (greater of)	0	to	300
4% or \$69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	24,655	24,471	24,463
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	4,910,882.00	4,910,882.00	4,910,882.00

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	314,025,653.00	306,496,706.00	312,734,082.00
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)	314,025,653.00	306,496,706.00	312,734,082.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,420,769.59	9,194,901.18	9,382,022.46
6. Reserve Standard - by Amount (\$69,000 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)	9,420,769.59	9,194,901.18	9,382,022.46

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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)	9,420,770.00	9,194,901.00	9,382,022.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	19,208,082.91	14,827,323.91	6,896,894.91
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)	(0.33)	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)	28,628,852.58	23,822,224.91	16,278,916.91
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.12%	7.77%	5.21%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>9,420,769.59</b>	<b>9,194,901.18</b>	<b>9,382,022.46</b>
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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42803)

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2019-20)	(44,081,421.00)	(43,990,775.00)	-0.2%	(90,646.00)	Met
1st Subsequent Year (2020-21)	(44,081,421.00)	(44,081,421.00)	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	(44,081,421.00)	(44,081,421.00)	0.0%	0.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2019-20)	3,842,773.00	3,842,773.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	3,841,435.00	3,841,435.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	3,841,418.00	3,841,418.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

--

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
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, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	21	Property Tax	Measure K and Measure S	369,270,548
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	988,442
CREBS	15	Fund 40.1 (RDS Funds)	7439	13,694,704
<b>TOTAL:</b>				<b>383,953,694</b>

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	22,482,469	21,728,953	21,133,963	19,636,664
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
City of Glendale Loan	216,000	237,000	258,000	279,000
CREBS	1,330,198	1,323,563	1,317,113	1,309,821
<b>Total Annual Payments:</b>	<b>24,028,667</b>	<b>23,289,516</b>	<b>22,709,076</b>	<b>21,225,485</b>
Has total annual payment increased over prior year (2018-19)?		No	No	No



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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	74,970,772.00	84,836,448.00
b. OPEB plan(s) fiduciary net position (if applicable)	74,970,772.00	84,836,448.00
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, 2018	Jun 30, 2019

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

3. OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2019-20)	6,562,696.00	7,820,328.00
1st Subsequent Year (2020-21)	6,562,696.00	7,820,328.00
2nd Subsequent Year (2021-22)	6,562,696.00	7,820,328.00

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

Current Year (2019-20)	2,470,090.00	2,497,272.00
1st Subsequent Year (2020-21)	2,470,090.00	2,497,272.00
2nd Subsequent Year (2021-22)	2,470,090.00	2,497,272.00

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

Current Year (2019-20)	2,470,090.00	2,497,272.00
1st Subsequent Year (2020-21)	2,470,090.00	2,497,272.00
2nd Subsequent Year (2021-22)	2,470,090.00	2,497,272.00

d. Number of retirees receiving OPEB benefits

Current Year (2019-20)	168	168
1st Subsequent Year (2020-21)	168	168
2nd Subsequent Year (2021-22)	168	168

4. Comments:

A prior Superintendent receives a lifetime benefits past age 65. Refer to GASB 75 Actuarial Study for details.

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
  - Current Year (2019-20)
  - 1st Subsequent Year (2020-21)
  - 2nd Subsequent Year (2021-22)

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

- b. Amount contributed (funded) for self-insurance programs
  - Current Year (2019-20)
  - 1st Subsequent Year (2020-21)
  - 2nd Subsequent Year (2021-22)


4. Comments:

Health and Welfare is fully insured. Workers Comp is currently "dollar-one" coverage. Pre 2005 Workers Comp are self insured. Vision, dental and pharmacy are self insured (minor programs). Property liability is in a JPA.
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**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of budget adoption?

No

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

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,266.0	1,299.0	1,285.0	1,285.0

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

No

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

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

n/a

If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement:

Begin Date: [ ] End Date: [ ]

5. Salary settlement:

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

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")

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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

1,390,625

7. Amount included for any tentative salary schedule increases

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	
23,700,000	25,600,000	27,600,000
Varies	Varies	Varies
1.4%	8.0%	8.0%

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

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

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	957.0	966.0	971.0	976.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
12,700,000	13,900,000	15,200,000
Varies	Varies	Varies
1.4%	8.0%	8.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

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

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

**Classified (Non-management) - Other**

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

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

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

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

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

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	197.0	197.0	196.0	196.0

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

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

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,900,000	4,200,000	4,550,000
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	1.4%	8.0%	8.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

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

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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**ADDITIONAL FISCAL INDICATORS**

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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)

New Superintendent as of 7/1/2019.

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**End of School District First Interim Criteria and Standards Review**

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