

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: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 17, 2020

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X 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: Laurie Serich-Lundquist

Telephone: 949-936-5012

Title: Director Fiscal Services

E-mail: laurieserich@iusd.org

Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--------------------------------------|---|---|-----|-----|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (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 first interim in OPEB liabilities? | X | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | | X |
| | | • If yes, have there been changes since first interim in self-insurance liabilities? | X | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | X | |
| | | • Classified? (Section S8B, Line 1b) | | X |
| S8 | Labor Agreement Budget Revisions | • Management/supervisor/confidential? (Section S8C, Line 1b) | X | |
| | | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | | X |
| S8 | Labor Agreement Budget Revisions | • Classified? (Section S8B, Line 3) | n/a | |
| | | | | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 321,295,584.00 | 324,200,350.00 | 183,358,038.04 | 323,280,414.00 | (919,936.00) | -0.3% |
| 2) Federal Revenue | | 8100-8299 | 250,000.00 | 250,000.00 | 178,321.16 | 330,000.00 | 80,000.00 | 32.0% |
| 3) Other State Revenue | | 8300-8599 | 6,895,968.00 | 9,306,543.00 | 4,484,586.81 | 9,467,665.00 | 161,122.00 | 1.7% |
| 4) Other Local Revenue | | 8600-8799 | 10,704,184.00 | 10,920,284.36 | 6,803,800.96 | 11,140,389.46 | 220,105.10 | 2.0% |
| 5) TOTAL, REVENUES | | | 339,145,736.00 | 344,677,177.36 | 194,824,746.97 | 344,218,468.46 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 142,829,832.00 | 141,671,352.78 | 72,594,211.06 | 145,692,490.58 | (4,021,137.80) | -2.8% |
| 2) Classified Salaries | | 2000-2999 | 40,006,800.00 | 39,678,042.48 | 18,645,235.48 | 40,077,834.14 | (399,791.66) | -1.0% |
| 3) Employee Benefits | | 3000-3999 | 61,337,670.00 | 61,012,046.32 | 30,628,073.16 | 62,882,842.06 | (1,870,795.74) | -3.1% |
| 4) Books and Supplies | | 4000-4999 | 15,965,570.00 | 16,031,979.19 | 3,742,902.56 | 13,818,664.18 | 2,213,315.01 | 13.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 20,021,684.00 | 20,781,508.96 | 10,410,578.04 | 20,816,909.10 | (35,400.14) | -0.2% |
| 6) Capital Outlay | | 6000-6999 | 77,000.00 | 295,650.29 | 213,961.14 | 287,864.07 | 7,786.22 | 2.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,734,950.00 | 1,734,950.00 | 781,452.82 | 1,480,400.00 | 254,550.00 | 14.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,306,600.00) | (2,358,283.87) | 0.00 | (2,356,407.88) | (1,875.99) | 0.1% |
| 9) TOTAL, EXPENDITURES | | | 279,666,906.00 | 278,847,246.15 | 137,016,414.26 | 282,700,596.25 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 59,478,830.00 | 65,829,931.21 | 57,808,332.71 | 61,517,872.21 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 150,000.00 | 150,000.00 | 0.00 | 150,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 3,210,000.00 | 3,210,000.00 | 3,360,000.00 | 4,848,138.00 | (1,638,138.00) | -51.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 127,073.00 | 127,073.00 | 74,125.94 | 127,073.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (67,121,664.00) | (67,402,023.98) | (9,395.98) | (70,731,900.98) | (3,329,877.00) | 4.9% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (70,054,591.00) | (70,334,950.98) | (3,295,270.04) | (75,302,965.98) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (10,575,761.00) | (4,505,019.77) | 54,513,062.67 | (13,785,093.77) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 44,115,507.00 | 46,723,656.12 | | 46,723,656.12 | 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) | | | 44,115,507.00 | 46,723,656.12 | | 46,723,656.12 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 44,115,507.00 | 46,723,656.12 | | 46,723,656.12 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 33,539,746.00 | 42,218,636.35 | | 32,938,562.35 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 150,000.00 | 150,000.00 | | 150,000.00 | | |
| Stores | | 9712 | 400,000.00 | 200,000.00 | | 200,000.00 | | |
| 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 | 24,525,746.00 | 33,224,636.35 | | 23,680,562.35 | | |
| Contingency Reserve | 0000 | 9780 | | | | 5,000,000.00 | | |
| Reserved from 2019-20 LCAP | 0000 | 9780 | | | | 600,000.00 | | |
| On-Going Unallocated | 0000 | 9780 | | | | 4,596,282.00 | | |
| One-Time Unallocated | 0000 | 9780 | | | | 10,936,824.00 | | |
| Estimated 2019-20 Unallocated | 0000 | 9780 | | | | 2,547,456.35 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 8,464,000.00 | 8,644,000.00 | | 8,908,000.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | (1,253,319.69) | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 11,227,769.00 | 12,713,113.97 | 1,927,928.38 | 12,747,597.16 | 34,483.19 | 0.3% |
| 3) Other State Revenue | | 8300-8599 | 39,036,463.00 | 40,550,092.79 | 8,808,867.31 | 40,756,610.79 | 206,518.00 | 0.5% |
| 4) Other Local Revenue | | 8600-8799 | 11,153,208.00 | 13,584,040.78 | 13,028,865.97 | 18,104,838.01 | 4,520,797.23 | 33.3% |
| 5) TOTAL, REVENUES | | | 61,417,440.00 | 66,847,247.54 | 22,512,341.97 | 71,609,045.96 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 36,474,743.00 | 37,379,829.60 | 19,222,208.85 | 38,621,269.55 | (1,241,439.95) | -3.3% |
| 2) Classified Salaries | | 2000-2999 | 25,854,208.00 | 28,054,496.69 | 12,934,597.86 | 29,252,176.92 | (1,197,680.23) | -4.3% |
| 3) Employee Benefits | | 3000-3999 | 36,249,251.00 | 37,204,651.34 | 10,445,381.55 | 37,807,340.84 | (602,689.50) | -1.6% |
| 4) Books and Supplies | | 4000-4999 | 25,404,964.00 | 29,941,495.39 | 3,892,790.11 | 30,539,537.42 | (598,042.03) | -2.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 9,613,643.00 | 9,928,731.52 | 5,825,011.01 | 11,663,588.42 | (1,734,856.90) | -17.5% |
| 6) Capital Outlay | | 6000-6999 | 451,600.00 | 905,414.00 | 584,242.39 | 865,643.01 | 39,770.99 | 4.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,580,419.00 | 2,011,310.00 | 611,460.56 | 1,901,706.00 | 109,604.00 | 5.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 2,006,600.00 | 2,051,746.87 | 0.00 | 2,085,921.88 | (34,175.01) | -1.7% |
| 9) TOTAL, EXPENDITURES | | | 137,635,428.00 | 147,477,675.41 | 53,515,692.33 | 152,737,184.04 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (76,217,988.00) | (80,630,427.87) | (31,003,350.36) | (81,128,138.08) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 2,650,000.00 | 2,650,000.00 | 1,150,000.00 | 5,096,705.00 | (2,446,705.00) | -92.3% |
| 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 | 67,121,664.00 | 67,402,023.98 | 9,395.98 | 70,731,900.98 | 3,329,877.00 | 4.9% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 64,471,664.00 | 64,752,023.98 | (1,140,604.02) | 65,635,195.98 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (11,746,324.00) | (15,878,403.89) | (32,143,954.38) | (15,492,942.10) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,140,945.00 | 19,892,469.10 | | 19,892,469.10 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,140,945.00 | 19,892,469.10 | | 19,892,469.10 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,140,945.00 | 19,892,469.10 | | 19,892,469.10 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,394,621.00 | 4,014,065.21 | | 4,399,527.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 4,394,621.00 | 4,014,065.21 | | 4,399,527.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 321,295,584.00 | 324,200,350.00 | 182,104,718.35 | 323,280,414.00 | (919,936.00) | -0.3% |
| 2) Federal Revenue | | 8100-8299 | 11,477,769.00 | 12,963,113.97 | 2,106,249.54 | 13,077,597.16 | 114,483.19 | 0.9% |
| 3) Other State Revenue | | 8300-8599 | 45,932,431.00 | 49,856,635.79 | 13,293,454.12 | 50,224,275.79 | 367,640.00 | 0.7% |
| 4) Other Local Revenue | | 8600-8799 | 21,857,392.00 | 24,504,325.14 | 19,832,666.93 | 29,245,227.47 | 4,740,902.33 | 19.3% |
| 5) TOTAL, REVENUES | | | 400,563,176.00 | 411,524,424.90 | 217,337,088.94 | 415,827,514.42 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 179,304,575.00 | 179,051,182.38 | 91,816,419.91 | 184,313,760.13 | (5,262,577.75) | -2.9% |
| 2) Classified Salaries | | 2000-2999 | 65,861,008.00 | 67,732,539.17 | 31,579,833.34 | 69,330,011.06 | (1,597,471.89) | -2.4% |
| 3) Employee Benefits | | 3000-3999 | 97,586,921.00 | 98,216,697.66 | 41,073,454.71 | 100,690,182.90 | (2,473,485.24) | -2.5% |
| 4) Books and Supplies | | 4000-4999 | 41,370,534.00 | 45,973,474.58 | 7,635,692.67 | 44,358,201.60 | 1,615,272.98 | 3.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 29,635,327.00 | 30,710,240.48 | 16,235,589.05 | 32,480,497.52 | (1,770,257.04) | -5.8% |
| 6) Capital Outlay | | 6000-6999 | 528,600.00 | 1,201,064.29 | 798,203.53 | 1,153,507.08 | 47,557.21 | 4.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 3,315,369.00 | 3,746,260.00 | 1,392,913.38 | 3,382,106.00 | 364,154.00 | 9.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (300,000.00) | (306,537.00) | 0.00 | (270,486.00) | (36,051.00) | 11.8% |
| 9) TOTAL, EXPENDITURES | | | 417,302,334.00 | 426,324,921.56 | 190,532,106.59 | 435,437,780.29 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (16,739,158.00) | (14,800,496.66) | 26,804,982.35 | (19,610,265.87) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 150,000.00 | 150,000.00 | 0.00 | 150,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 5,860,000.00 | 5,860,000.00 | 4,510,000.00 | 9,944,843.00 | (4,084,843.00) | -69.7% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 127,073.00 | 127,073.00 | 74,125.94 | 127,073.00 | 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 | | | (5,582,927.00) | (5,582,927.00) | (4,435,874.06) | (9,667,770.00) | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (22,322,085.00) | (20,383,423.66) | 22,369,108.29 | (29,278,035.87) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 60,256,452.00 | 66,616,125.22 | | 66,616,125.22 | 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) | | | 60,256,452.00 | 66,616,125.22 | | 66,616,125.22 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 60,256,452.00 | 66,616,125.22 | | 66,616,125.22 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 37,934,367.00 | 46,232,701.56 | | 37,338,089.35 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 150,000.00 | 150,000.00 | | 150,000.00 | | |
| Stores | | 9712 | 400,000.00 | 200,000.00 | | 200,000.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 4,394,621.00 | 4,014,065.21 | | 4,399,527.00 | | |
| 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 | 24,525,746.00 | 33,224,636.35 | | 23,680,562.35 | | |
| Contingency Reserve | 0000 | 9780 | | | | 5,000,000.00 | | |
| Reserved from 2019-20 LCAP | 0000 | 9780 | | | | 600,000.00 | | |
| On-Going Unallocated | 0000 | 9780 | | | | 4,596,282.00 | | |
| One-Time Unallocated | 0000 | 9780 | | | | 10,936,824.00 | | |
| Estimated 2019-20 Unallocated | 0000 | 9780 | | | | 2,547,456.35 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 8,464,000.00 | 8,644,000.00 | | 8,908,000.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| 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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 323,280,414.00 | 3.72% | 335,308,792.00 | 4.17% | 349,277,163.00 |
| 2. Federal Revenues | 8100-8299 | 330,000.00 | -24.24% | 250,000.00 | 0.00% | 250,000.00 |
| 3. Other State Revenues | 8300-8599 | 9,467,665.00 | -24.52% | 7,146,333.00 | 2.00% | 7,289,012.00 |
| 4. Other Local Revenues | 8600-8799 | 11,140,389.46 | 1.34% | 11,289,119.00 | 2.54% | 11,576,136.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 150,000.00 | 0.00% | 150,000.00 | 0.00% | 150,000.00 |
| b. Other Sources | 8930-8979 | 127,073.00 | 0.00% | 127,073.00 | 0.00% | 127,073.00 |
| c. Contributions | 8980-8999 | (70,731,900.98) | -8.92% | (64,420,170.00) | 4.72% | (67,463,490.00) |
| 6. Total (Sum lines A1 thru A5c) | | 273,763,640.48 | 5.88% | 289,851,147.00 | 3.92% | 301,205,894.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 145,692,490.58 | | 147,119,539.00 |
| b. Step & Column Adjustment | | | | 2,885,847.99 | | 2,942,390.78 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (1,458,799.57) | | 865,754.22 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 145,692,490.58 | 0.98% | 147,119,539.00 | 2.59% | 150,927,684.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 40,077,834.14 | | 40,271,972.00 |
| b. Step & Column Adjustment | | | | 801,556.68 | | 805,439.44 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (607,418.82) | | 340,638.56 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 40,077,834.14 | 0.48% | 40,271,972.00 | 2.85% | 41,418,050.00 |
| 3. Employee Benefits | 3000-3999 | 62,882,842.06 | 5.57% | 66,387,432.00 | 2.81% | 68,252,208.00 |
| 4. Books and Supplies | 4000-4999 | 13,818,664.18 | -65.49% | 4,769,480.00 | 8.62% | 5,180,780.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 20,816,909.10 | 2.92% | 21,423,941.35 | 4.12% | 22,305,624.00 |
| 6. Capital Outlay | 6000-6999 | 287,864.07 | 0.00% | 287,864.00 | 0.00% | 287,864.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,480,400.00 | 0.00% | 1,480,400.00 | 0.00% | 1,480,400.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (2,356,407.88) | 10.70% | (2,608,649.00) | 3.85% | (2,709,063.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 4,848,138.00 | -47.20% | 2,560,000.00 | 0.00% | 2,560,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 287,548,734.25 | -2.04% | 281,691,979.35 | 2.84% | 289,703,547.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (13,785,093.77) | | 8,159,167.65 | | 11,502,347.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 46,723,656.12 | | 32,938,562.35 | | 41,097,730.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 32,938,562.35 | | 41,097,730.00 | | 52,600,077.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 350,000.00 | | 350,000.00 | | 350,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 23,680,562.35 | | 32,458,595.00 | | 43,727,686.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 8,908,000.00 | | 8,289,135.00 | | 8,522,391.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 32,938,562.35 | | 41,097,730.00 | | 52,600,077.00 |

| 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) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 8,908,000.00 | | 8,289,135.00 | | 8,522,391.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (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 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 8,908,000.00 | | 8,289,135.00 | | 8,522,391.00 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| FY 19-20 includes a one-time off-schedule salary payment for certificated salaries. FY 20-21 includes growth positions as well as the elimination of one-time LCAP allocations. FY 21-22 includes staffing for a new K-8 school and growth. | | | | | | |

| 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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 12,747,597.16 | 0.00% | 12,747,597.00 | 0.00% | 12,747,597.00 |
| 3. Other State Revenues | 8300-8599 | 40,756,610.79 | 0.80% | 41,084,461.00 | 1.61% | 41,747,431.00 |
| 4. Other Local Revenues | 8600-8799 | 18,104,838.01 | -15.09% | 15,373,246.00 | 0.00% | 15,373,246.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 70,731,900.98 | -8.92% | 64,420,170.00 | 4.72% | 67,463,490.00 |
| 6. Total (Sum lines A1 thru A5c) | | 142,340,946.94 | -6.12% | 133,625,474.00 | 2.77% | 137,331,764.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 38,621,269.55 | | 36,837,961.00 |
| b. Step & Column Adjustment | | | | 765,264.76 | | 736,759.22 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (2,548,573.31) | | 345,156.78 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 38,621,269.55 | -4.62% | 36,837,961.00 | 2.94% | 37,919,877.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 29,252,176.92 | | 30,183,292.92 |
| b. Step & Column Adjustment | | | | 585,043.54 | | 603,665.86 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 346,072.46 | | 576,892.14 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 29,252,176.92 | 3.18% | 30,183,292.92 | 3.91% | 31,363,850.92 |
| 3. Employee Benefits | 3000-3999 | 37,807,340.84 | 0.00% | 37,808,825.00 | 3.24% | 39,034,285.00 |
| 4. Books and Supplies | 4000-4999 | 30,539,537.42 | -72.13% | 8,510,659.00 | -2.76% | 8,275,736.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 11,663,588.42 | -0.47% | 11,608,939.08 | 2.57% | 11,906,712.08 |
| 6. Capital Outlay | 6000-6999 | 865,643.01 | -4.67% | 825,210.00 | 0.00% | 825,210.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,901,706.00 | 0.00% | 1,901,706.00 | 0.00% | 1,901,706.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 2,085,921.88 | 12.09% | 2,338,163.00 | 4.29% | 2,438,577.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 5,096,705.00 | -46.04% | 2,750,000.00 | 0.00% | 2,750,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 157,833,889.04 | -15.88% | 132,764,756.00 | 2.75% | 136,415,954.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (15,492,942.10) | | 860,718.00 | | 915,810.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 19,892,469.10 | | 4,399,527.00 | | 5,260,245.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,399,527.00 | | 5,260,245.00 | | 6,176,055.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 4,399,527.00 | | 5,260,245.00 | | 6,176,055.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 4,399,527.00 | | 5,260,245.00 | | 6,176,055.00 |

| 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) |
|--|--------------|--|----------------------------------|------------------------------|----------------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| FY 19-20 includes a one-time off-schedule salary payment for certificated salaries. FY 20-21 and 21-22 include growth as well as the elimination of one-time LCAP allocations. | | | | | | |

| 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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 323,280,414.00 | 3.72% | 335,308,792.00 | 4.17% | 349,277,163.00 |
| 2. Federal Revenues | 8100-8299 | 13,077,597.16 | -0.61% | 12,997,597.00 | 0.00% | 12,997,597.00 |
| 3. Other State Revenues | 8300-8599 | 50,224,275.79 | -3.97% | 48,230,794.00 | 1.67% | 49,036,443.00 |
| 4. Other Local Revenues | 8600-8799 | 29,245,227.47 | -8.83% | 26,662,365.00 | 1.08% | 26,949,382.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 150,000.00 | 0.00% | 150,000.00 | 0.00% | 150,000.00 |
| b. Other Sources | 8930-8979 | 127,073.00 | 0.00% | 127,073.00 | 0.00% | 127,073.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 416,104,587.42 | 1.77% | 423,476,621.00 | 3.56% | 438,537,658.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 184,313,760.13 | | 183,957,500.00 |
| b. Step & Column Adjustment | | | | 3,651,112.75 | | 3,679,150.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (4,007,372.88) | | 1,210,911.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 184,313,760.13 | -0.19% | 183,957,500.00 | 2.66% | 188,847,561.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 69,330,011.06 | | 70,455,264.92 |
| b. Step & Column Adjustment | | | | 1,386,600.22 | | 1,409,105.30 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (261,346.36) | | 917,530.70 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 69,330,011.06 | 1.62% | 70,455,264.92 | 3.30% | 72,781,900.92 |
| 3. Employee Benefits | 3000-3999 | 100,690,182.90 | 3.48% | 104,196,257.00 | 2.97% | 107,286,493.00 |
| 4. Books and Supplies | 4000-4999 | 44,358,201.60 | -70.06% | 13,280,139.00 | 1.33% | 13,456,516.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 32,480,497.52 | 1.70% | 33,032,880.43 | 3.57% | 34,212,336.08 |
| 6. Capital Outlay | 6000-6999 | 1,153,507.08 | -3.51% | 1,113,074.00 | 0.00% | 1,113,074.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,382,106.00 | 0.00% | 3,382,106.00 | 0.00% | 3,382,106.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (270,486.00) | 0.00% | (270,486.00) | 0.00% | (270,486.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 9,944,843.00 | -46.61% | 5,310,000.00 | 0.00% | 5,310,000.00 |
| 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) | | 445,382,623.29 | -6.94% | 414,456,735.35 | 2.81% | 426,119,501.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (29,278,035.87) | | 9,019,885.65 | | 12,418,157.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 66,616,125.22 | | 37,338,089.35 | | 46,357,975.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 37,338,089.35 | | 46,357,975.00 | | 58,776,132.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 350,000.00 | | 350,000.00 | | 350,000.00 |
| b. Restricted | 9740 | 4,399,527.00 | | 5,260,245.00 | | 6,176,055.00 |
| 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 | 23,680,562.35 | | 32,458,595.00 | | 43,727,686.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 8,908,000.00 | | 8,289,135.00 | | 8,522,391.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 37,338,089.35 | | 46,357,975.00 | | 58,776,132.00 |

| 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) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 8,908,000.00 | | 8,289,135.00 | | 8,522,391.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 8,908,000.00 | | 8,289,135.00 | | 8,522,391.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 2.00% | | 2.00% | | 2.00% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 35,002.98 | | 35,488.79 | | 35,995.12 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 445,382,623.29 | | 414,456,735.35 | | 426,119,501.00 |
| 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) | | 445,382,623.29 | | 414,456,735.35 | | 426,119,501.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 2% | | 2% | | 2% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 8,907,652.47 | | 8,289,134.71 | | 8,522,390.02 |
| 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) | | 8,907,652.47 | | 8,289,134.71 | | 8,522,390.02 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |