



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.2

Meeting Date: December 19, 2019

Subject: 2019-20 First Interim Financial Report and FCMAT Update

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Approve the 2019-20 First Interim Financial Report with a Negative Certification.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current or future year financial obligations. This is the first of three interim financial reports presented to the Board of Education for the 2019-20 year. The report provides financial information as of October 31, 2019.

Financial Considerations: The District is working closely with the Sacramento County Fiscal Advisor to address the disapproval of the 2019-20 adopted budget and the negative certification of the First Interim Financial Report. This status indicates that the District certifies that it will not meet its financial obligations for the current fiscal year or two subsequent years. The District’s Multiyear Projections indicate a negative ending balance in fiscal year 2021-22.

The District must maintain its required 2% reserve for economic uncertainties. Under current projections, the district is deficit spending in subsequent years. Budget adjustments are needed for 2020-21 and 2021-22 to prevent the district from running out of fund balance.

LCAP Goal(s): Family and Community Empowerment; College, Career and Life Ready Graduates; Operational Excellence

Board of Education Executive Summary

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The First Interim Report, as of October 31st, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th. If the District is in qualified or negative status, a Third Interim is required as of April 30, and requires Board approval by June 1st. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.

- x Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the subsequent two fiscal years.

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indicates that the district will meet its financial obligations for the current fiscal year as
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district may not meet its financial obligations for the current fiscal year or two
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meet its financial obligations for the remainder of the current fiscal year or the future
fiscal year. This education code section also outlines the role of the County Office of
Education.

III. Goals, Objectives and Measures:

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Change in 2019-20 Since Revised
Adopted Budget

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Net increase (decrease) in Fund Balance	7,523,644	0	7,523,644
Beginning Balance	0	0	0
Ending Balance	7,523,644	0	7,523,644
NonSpendables Reserve for Econ Uncertainty (2%)	(19,306)	0	(19,306)
Restricted Programs Assigned for Textbooks	(82,645)	0	(82,645)
	0	0	0
	0	0	0

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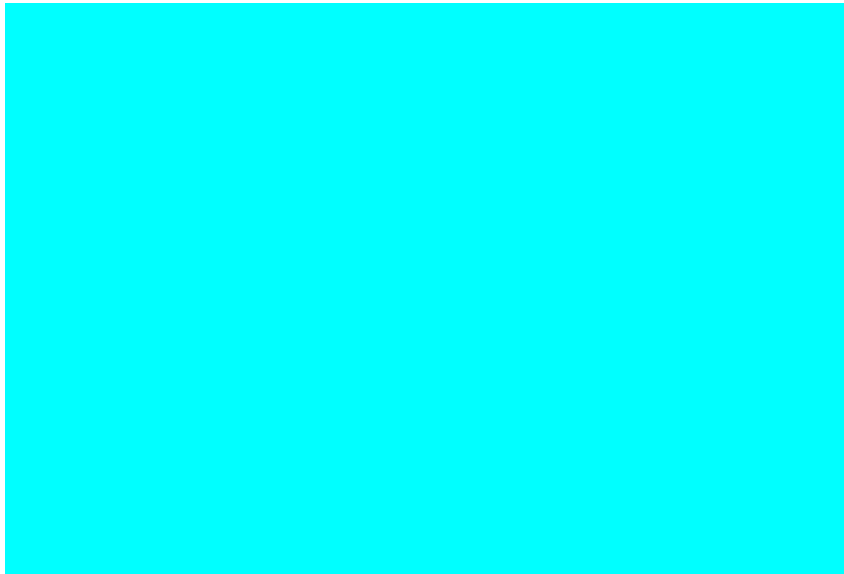
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Education Protection Account

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the State on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

The amount of the EPA will be revised throughout the year based on information received from the State.

Education Protection Account (EPA) Fiscal Year Ending June 30, 2020	
Actual EPA Revenues:	
Estimated EPA Funds	\$ 58,445,520
Actual EPA Expenditures:	

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General Fund Transfers to Other Funds

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2019-2020 First Interim Fund Balance Component Summary

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17% of CE %o CE • v š] v P š Á } u } v š Z t [] CE ŠEZ P] %š CE] CEš ošÁ } u } v š Z • [À CE P 9 %o %o CE } Æ] u š o Ç " ô ò D X d Z] • š CE] š [• CE • CE À • } À š Z • š š μ uncertainty are projected at well below the GFOA recommendations.

Cashflow Reports

The District prepared cash flows based on the SACS-year report. Based upon the analysis completed for the Proposed Budget, the District projects having a positive cash balance through October 2021. Cash balances that are projecting negative cash balance through temporary interfund transfers until cash is received. However, as shown in the cash flow reports, the District will have major cash challenges starting in November 2021. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Effective for fiscal year 20120, the Governmental Accounting Standards Board (GASB) issued Statement 84, Fiduciary Activities, to address how to identify, report and disclose fiduciary activities. This impacts all state and local governments, including school districts. The District uses the Fund 76 Payroll Clearing Account to accumulate resources from employee payroll withholding and accrued employer payroll taxes. GASB 84 determined that the payroll clearing account should no longer be reported in a fiduciary fund because the District is holding the amounts for its own benefit, i.e. its own employees. The amounts are liabilities of the District and not being held in a fiduciary capacity.

As a result, the District will report the payroll clearing account activities in the General Fund beginning this fiscal year. There is no impact As a res(y.)] TJ ET-4(re)-2(s) 612rc((y.)] TJ.(.)-6(c)3(e)8

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Multiyear Projections

General Planning Factors:

Illustrated below are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

Various aspects of the planning factors illustrated above will be further discussed below with

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Revenue Assumptions:

Per enrollment trends, the District continues to anticipate a decline in its enrollment. However, current enrollment is trending slightly higher than projected by approximately 200 students. At Budget Adoption, the District projected enrollment at 40,280, current enrollment is approximately 300 students which results in a decrease of supplemental and concentration revenue. Year projections have been revised to reflect the improved enrollment and decline in unduplicated count.

Unrestricted Multi-Year Revenue Projections:

- ¾ Federal Revenue is projected to remain constant
- ¾ State Revenue was adjusted to remove time State Revenue of \$4.2M
- ¾ Local Revenue was reduced to reflect less interest earned by \$400K due to lower cash balances
- ¾ Contributions to Special Ed were increased by \$9.6M to restore 2019 net time savings and increased Special Education expenditures per historical trends

Restricted Multi-Year Revenue Projections:

- ¾ Federal Revenue was adjusted \$4.8M to remove time funding (CSI, Low Performing Block Grant & carryover)
- ¾ State Revenue was adjusted \$3.3M to remove time funding (Low Performing Block Grant, Spec Ed Equalization, & carryover)
- ¾ Local Revenue was adjusted \$1.7M to remove carryover
- ¾ Contributions to Special Ed were increased by \$9.6M to remove 2019 net time savings and increased Special Education expenditures

Expenditure Assumptions:

Restricted supplies and operating expenditures are estimated to increase in the multi years due to program adjustments, salaries and benefits and operational costs.

Unrestricted Multi-Year Expenditure Projections:

- ¾ Certificated step and column costs are expected to increase by 1.3% each year
- ¾ Other certificated salary adjustments include restoring expenditures for time savings, positions for summer school, positions from restricted resources (due reduced funding) and aligning FTE to enrollment
- ¾ Classified step costs are expected to increase by .% each year
- ¾ Adjustments to benefits reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs

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- ¾ Books and Supplies have been adjusted to account for time expenditures
- ¾ Services have been adjusted to apply appropriate operational increases (rate changes)
- ¾ Transfers out has been increased for the Charter Fund
- ¾ Indirect costs from restricted programs are expected to decrease due to program adjustments noted above

Restricted Multi-Year Expenditure Projections:

- ¾ Certificated step and column costs are expected to increase by 1.4% each year
- ¾ Other certificated salary adjustments include restoring expenditures for time savings, additional positions for special education services
- ¾ Classified step costs are expected to increase by 4.0% each year and adjustments have been made for additional special education services
- ¾ Adjustments to benefits reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs
- ¾ Books and Supplies have been adjusted to account for time expenditures, carryover and additional special education services
- ¾ Services have been adjusted to account for time expenditures, carryover and additional special education services
- ¾ Transfers out has been increased for the Charter Fund
- ¾ Indirect costs are expected to increase due to program adjustments noted above

Estimated Ending Fund Balances:

During 2020 F2 12t Q 8W* n BT /F2 12 Tf 1 0 0 1 131.6131.

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RISKS/OPPORTUNITIES:

Risk

1.79% for 2022 and the lower COLA is also projected for 2022. This potential loss of revenue will not only...

Year Budget is illustrated below:

Opportunities:

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Projections Assuming \$27M Ongoing Solution		
	2020-21	2021-21
Total Revenue	\$556,950,111	\$552,604,542
Total Expenditures	558,657,947	555,323,644
Deficit/Surplus	(1,707,836)	(2,719,102)
Ending Balance	\$57,523,941	\$54,695,344

Sacramento City Unified School District - FCMAT Fiscal Health Risk Analysis December 12, 2018

Section Starts on Page		Question	District Response	Y	N	Responsible Cabinet Member	Corrective Action Status	Latest Update
		7	Has the district corrected all audit findings?					
			The district has only partially implemented the findings related to student body funds and student attendance from the 2015, 2017 audits. Student body findings identified in the 2015 audit have been reported as partially implemented through the 2017					

11	Are all charters authorized by the district going concerns? (part 1)	The district has transferred funds to some of its authorized charter schools when those schools were in financial need. In 201 district transferred a total of \$239,697.59 to charter schools, and it is projecting a transfer of \$300,000 in 2018-19.	•	• Baeta/Ramos	Update: SCOE Fiscal Expert currently conducting analysis c charter schools. Due 6/30/2019. Update 7/23/19: During budget development, the fiscal consultant analyzed the five dependent charter schools who governed by the SCUSD Board of trustees noting overspend in several of the schools. Contributions from the District's general fund are budgeted in both the budget year and continuing in the MYP. During the fiscal year, continued ana and budget-balancing by staff will be needed to remove the general fund contribution to the charter school fund.
11	Are all charters authorized by the district going concerns? (part 2)	<p>K (u } • š } v } • š Z } • š CE] š [• } v P }] v P • μ % % } CE š } (š Z ^ CE u v š } E Á d Z v an ongoing fiscal burden on the district, it needs to be discussed and remedied.</p> <p>The district has also given financial assistance in the past to George Washington Carver Charter School, though not every ye The district also needs to further study Sacramento Charter High School operated by St. Hope Public Schools to determine v a going concern.</p> <p>d Z] • š CE] š [• Z CE š CE • Z } } o • CE % v v š (CE } u š Z • š v % }] v š } (P } Á CE v v μ š Z } CE] š Ç } (š Z] • š CE] š [• P } Á CE v] v P } CE X ,) Á Á CE U Z CE š CE • Z } } o • CE \ dependent on a district financially. Under California Code of Regulations (CCR), Section 11967.5.1(c)(3)(A), a charter school realistic financial and operational plan. Part of that includes having a balanced budget and financial plan. The district should t: to ensure that approved charter schools do not require assistance from the district to stay solvent.</p> <p>The district entered into a multiyear agreement with the Sacramento City Teachers Association (SCTA) on December 7, 201; agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an addition: (2.5% and an additional 3.5% to restructure the salary schedule) effective July 1, 2018. Based on multi year financial projecti prepared at the time of the collective bargaining disclosure, it appeared that the district would be able to meet its required res economic uncertainties in fiscal years 2017-18 and 2018-19 but would need to make budget reductions of approximately \$15. to meet the minimum reserve requirement for fiscal year 2019-20. At that time, the district estimated that its unrestricted endli</p>	•	• Baeta/Ramos	Update: SCOE Fiscal Expert currently conducting analysis c charter schools. Due 6/30/2019. Update 7/23/19: Over the next several months, SCOE's fisc advisor is performing a comprehensive review of the proces and documentation of the District's authorized charter schoo focusing on the ten independent charter schools operating ir the District as direct funded charter schools with their own boards and separate financial system and audit reports of the 2019-20 Revised Adopted Budget, four dependent chart schools were projected to need financial assistance from the District in future years. The District has since met with each school to address the fiscal issues and three of the four hav revised their budgets or are working on a plan that will reme their deficit. New Technology Charter (New Tech) remains a concern. Over the years, New Tech has experienced an on enrollment decline which has reduced the revenue and although expenditures have been reduced, the deficit is projected to persist. Cabinet will continue to work with New Tech. The remaining work to be finalized is the comprehen review of the processes and documentation of the ten independent charter schools. This work is being completed the SCOE Fiscal Advisor.
11	Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for t current and subsequent years, and did it identify ongi revenue sources or expenditure reductions to suppor the agreement?	All of this information, including the fact that the increase was not affordable as agreed to without identified budget reductions communicated by the county office to the district in a letter dated December 7, 2017 and stated publicly at a district board me	•	• Aguilar/McArn/Ramos	7/22/19: The District and SCTA have been meeting on the n salary schedules. Draft salary schedules have been shared SCTA.
11	Has the district settled the total cost of the bargaining agreements at or under the funded cost of living adjustment (COLA), and under gap funding if applical to.	The district entered into a multiyear agreement with the SCTA on December 7, 2017. The agreement granted salary increase effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (i.e. 2.5% and additional 3.5% to restructure the salary schedule) effective July 1, 2018. The district and the SCTA disagree on the implementation date of tt additional 3.5%, and the matter is being pursued in superior court. If the additional 3.5% is implemented on the date SCTA in: as correct, it would result in a fiscal impact in 2018-19 of close to 7% for salary rescheduling rather than the 3.5% the district	•	• Aguilar/McArn/Ramos	

Is the district able to maintain the minimum reserve f



17 Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time? The district has seen a 129% increase in its total restricted ending fund balance from 2014-15 to 2017-18. This increase indicates the district is not fully expending its restricted funding allocations. In addition, staff stated that some federal funds have gone unexpended and have been returned to the federal government.

• • Baeta/Ramos

For 2019/20 budget, most of the title type current year allocations for the year have been programmed for the upcoming year. This includes Title I and Title II. Some Title I funds still need to be programmed and team members are working on this matter. Title IV first year allocations have been programmed. Title IV second year has not been allocated at this time. While Title I funds have been allocated, the multi-year conservatively assumes \$1.5 million in Title I funds will not be spent by June 30 and utilized in 2020-21. Medi-Cal has \$1.4 million carryover that needs to be programmed. SIG carryover of \$4 million will be spent over 2019-20 and 2020-21. These funds require discussions with the consortium as to the best option on spending carryover funds. Staff will monitor projected restricted carryover, so that plans can be developed to utilize these one-time carryover funds appropriately.

11/1/19

Yes. HR annually conducts a review of personnel transactions to ensure accurate staffing.

The Information Technology Department is in the process of implementing a computer system (UMRA) to perform this task electronically.

18 authorization controls reviewed and updated upon employment actions (i.e. resignations, terminations, promotions or demotions) and at least annually? The district does not regularly update authorization controls, and discrepancies based on changes in positions are often found months later. The district relies on a digital change form that requires manual signatures, which slows the process or results in errors. The district should move to a digital form process to increase efficiency.

• • McArn/Lopez/Ramos

11/19/2019

18 Does the district ensure that duties in the following areas are segregated, and that they are supervised in a business department rather than in a separate department, such as technology, which would improve segregation of duties. One department should input the information and a different department should print warrants

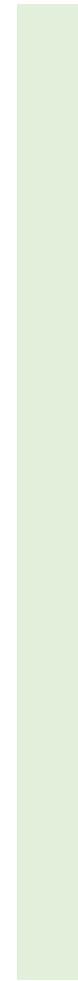
• • Lopez/Ramos

In Progress: Staff to review technology, and conduct Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge.

11/18/19

18

Are clear processes and policies in place to ensure tl



FCMAT believes that those transfers are inadequate based on prior year deficits. Without a specific plan to reduce deficit spending specifically in the child development fund, the budgeted transfers are likely inadequate to cover the increasing costs of salaries and benefits.

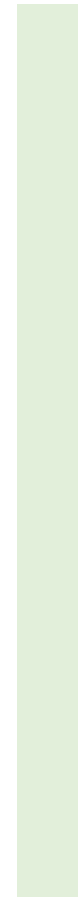
Based on unaudited actuals data, the following transfers were made from the general fund to the child development fund:

2015-16: \$1,500,000

2016-17: \$322,344

2017-18: \$502,296

If the district has deficit spending in funds other than general fund, has it included in its multiyear projection any transfers from the general fund to cover the deficit spending?



21	} u v P CE• v •š ((CE •%o}v•] o human resources, payroll and budget functions meet regularly to discuss issues and improve processes?	Staff indicated that those responsible for human resources, payroll and budget meet two times per year. Scheduled meetings be conducted at least monthly to resolve ongoing issues and problems, as well as improve processes, between the departme	•	•	McArn/Quinto	H.R. and Business Services now meets bi-monthly.	10/4/2019
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2019- 20
First Interim Financial Report

Guiding Principle

All students graduate with the greatest number
of postsecondary choices from the widest array of options.

Board of Education
December 19, 2019

Sacramento City Unified School District

Board of Education

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Darrel Woo, Vice President, Area 6
Michael Minnick, 2nd Vice President, Area 4
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Olivia Ang-Olson, Student Board Member

Cabinet

Jorge A. Aguilar, J.D., Superintendent
Lisa Allen, Deputy Superintendent

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GENERAL FUND -	

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: _____

CRITERIA AND STANDARDS (continued)

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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 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 prior 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	38,737	41,079	
Charter School			
Total ADA/Enrollment	38,737	41,079	94.3%
Second Prior Year (2017-18)			
District Regular	38,578	40,852	
Charter School			
Total ADA/Enrollment	38,578	40,852	94.4%
First Prior Year (2018-19)			
District Regular	38,498	40,660	
Charter School			
Total ADA/Enrollment	38,498	40,660	94.7%
Historical Average Ratio:			94.5%

District's ADA to Enrollment Standard

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:

5. CRITERION: Salaries and Benefits

STANDARD: Projected rEducnT3d03/06/2019)STANDARD: Projected rEducnT3d03/06/e2.95 -ectsf 7.785 0 0 b.8 47.7nT3nT3d03/06/e2.95 -ectgwnThe currera fisc

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%

Ma

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)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.2%	5.1%	0.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.1%	1.7%	0.0%

10. CRITERION: Reserves

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

10C. Calculating the District's Available Reserve Amount

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

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

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The District is working with the dependent charters to reduce the projected contributions to several of the charter schools.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

S6A. Identification of the District's Lon

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)

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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)

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

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

No

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)
---------------------------------------	---------------------------	----------------------------------	----------------------------------

Negotiations Not Settled

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

2,137,159

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

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
61,446,076	63,903,919	66,460,076
100.0%	100.0%	100.0%
0.0%	4.0%	4.0%

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?

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." The following are the data 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	1,279.8	1,238.7	1,238.7	1,238.7

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:

Classified (Non-management) 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	30,370,283	31,585,094	32,848,488

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

Yes

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?

Yes

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

Yes

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

Yes

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.)

Yes

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

Yes

When

Description

Object
Codes

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)
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C)
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Description

Object

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)
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Chang1 4 743.82 0.24 0.1Non48 Q 29t76.2 cm /Im16 Do Q 3Do Q 293.82 7

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in the fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Educator Effectiveness, Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

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								





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)
CAPITAL OUTLA Y								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements								

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								

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)
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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)
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)
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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)
CAPITAL OUTLA Y								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	197,743.98	356,833.69	(356,833.69)	New

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								



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)
LCFF SOURCES								





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)
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Sacramento City Unified
Sacramento County

First Interim
General Fund
Exhibit: Restricted Balance Detail

34 67439 0000000
Form 011

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, and Cafeteria

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			699,687.71	699,687.71	1,907,667.96	(1,695,805.05)		
F. FUND BALANCE, RESERVE S								

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)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	1,215,807.45	1,215,807.45	0.00	1,215,807.45	0.00	0.0%

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)
CERTIFICATED SALARIE S								
Certificated Teachers' Salaries		1100	6,760,348.00	6,760,348.00	1,537,555.96	6,940,157.65	(179,809.65)	-2.7%
Certificated Pupil Support Salaries		1200	141,780.00	141,780.00	19,840.74	147,560.00	(5,780.00)	-4.1%
Certificated Supervisors' and Administrators' Salaries		1300	753,141.00	753,141.00	220,043.37	857,813.54	(104,672.54)	-13.9%

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)
CAPITAL OUTLA Y								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	65,146.10	1,054,357.45	(1,054,357.45)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00					



Sacramento City Unified
Sacramento County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	632,205.85	632,205.85	126,539.20	761,040.85	128,835.00	20.4%
3) Other State Revenue		8300-8599	2,030,886.70	2,030,886.70	176,381.00	2,030,886.70	0.00	0.0%
4) Other Local Revenue		8600-8799	3,939,481.00	3,939,481.00	930,753.51	3,921,481.00	(18,000.00)	-0.5%
5) TOTAL, REVENUES			6,602,573.55	6,602,573.55	1,233,673.71	6,713,408.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,067,806.00	2,067,806.00	674,372.10	2,052,913.00	14,893.00	0.7%
2) Classified Salaries		2000-2999	1,401,911.00	1,401,911.00	479,842.26	1,453,857.00	(51,946.00)	-3.7%
3) Employee Benefits		3000-3999	2,500,355.59	2,500,355.59	642,858.69	2,536,966.59	(36,611.00)	-1.5%
4) Books and Supplies								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(770,899.73)	0.00		
F. FUND BALANCE, RESERVE S								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	77,991.70	77,991.70		77,991.70	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)			77,991.70	77,991.70		77,991.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,991.70	77,991.70		77,991.70		
2) Ending Balance, June 30 (E + F1e)			77,991.70	77,991.70		77,991.70		
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			77,991.70	77,991.70		77,991.70		
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		

Descr 8q 1 0 0 0.84 0 0 0.36 258 Do Q BT 0 cs958 5euesource f q /CS0 csf20 scnds0 cs 1 4 re f q /CS0 cs 0 0 03o127.2 | 42.96 -0.24 | 0 -0.24 | f* Q q /CS0 | 3q1c cs 0m
Adult Education Fund

Description Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00			

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)

Description





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)
CERTIFICATED SALARIE S								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00			





Resource	Description	2019/20 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	9,609,828.29
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	2,421,473.65
5330	Child Nutrition: Summer Food Service Program Operations	326,824.47
Total, Restricted Balance		<u>12,358,126.41</u>

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds and Capital Project Fund for Blended Components Units.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)
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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)
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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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%

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
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Description	Resource Codes
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Description	Resource Codes	Object Codes	Original Budget (A)
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<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	9,629,267.31
Total, Restricted Balance		<u>9,629,267.31</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,000.00	2,000,000.00	2,242,988.69	2,000,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	2,242,988.69	2,000,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employ								

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)
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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)
OTHER STATE REVENUE								

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%

2019/20

Resource	Description	Pro
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2)								

Description	Resource Codes	Object Codes	Original Budget (A)	Boa Ope
E. NET INCREASE (DECREASE) IN FUND				
BALANCE (C + D4)			(138,000.00)	

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)
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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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Sup								

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general longterm debt principal, interest, and related costs. This classification includes the Bond and Redemption Fund.

Description Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)
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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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	329,115.00					

PROPRIETARY FUNDS

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,081,576.00	15,081,576.00	3,467,351.64	15,081,576.00	0.00	0.0%
5) TOTAL, REVENUES			15,081,576.00	15,081,576.00	3,467,351.64	15,081,576.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	337,923.00	337,923.00	108,958.67	337,923.00	0.00	0.0%
3) Employee Benefits		3000-3999	216,790.10	216,790.10	67,494.18	216,790.10	0.00	0.0%
4) Books and Supplies		4000-4999	71,500.00	71,500.00	2,000.37	71,500.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,455,362.90	14,455,362.90	6,423,185.76	14,455,362.90	0.00	0.0%

Description	Resource Codes	Object Codes
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Description	Resource Codes	Object Codes	Original Budget (A)
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<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description

**ESTIMATED
FUNDED ADA
Original
Budget
(A)**

Description

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)
C. CHARTER SCHOOL AD						

2019/20 Through June	Object
A. BEGINNING CASH	9110
B. RECEIPTS	
LCF Revenue Sources	
Principal Apportionment	8010-8019
Property Taxes	8020-8079
Miscellaneous Funds	8080-8099
Federal Revenues	8100-8299
Other State Revenues	8300-8599
Other Local Revenues	8600-8799
Interfund Transfers In	8910-8929
All Other Financing Sources	8930-8979
Undefined Objects	
TOTAL RECEIPTS	
C. DISBURSEMENTS	
Certificated Salaries	1000-1999
Classified Salaries	2000-2999
Employee Benefits	3000-3999
Books and Supplies	4000-4999
Services	5000-5999
Capital Outlay	6000-6599
Other Outgo	7000-7499
Interfund Transfers Out	7600-7629
All Other Financing Uses	7630-7699
TOTAL DISBURSEMENTS	
D. BALANCE SHEET ITEMS	
<u>Assets and Deferred Outflows</u>	
Cash Not In Treasury	9111-9199
Accounts Receivable	9200-9299
Due From Other Funds	9310
Stores	9320
Prepaid Expenditures	9330
Other Current Assets	9340
Deferred Outflows of Resources	9490
Undefined Objects	
SUBTOTAL ASSETS	
<u>Liabilities and Deferred Inflows</u>	
Accounts Payable	9500-9599
Due To Other Funds	9610
Current Loans	9640
Unearned Revenues	9650
Deferred Inflows of Resources	9690
Undefined Objects	
SUBTOTAL LIABILITIES	
Nonoperating	
Susp	

2020/21 Through June

Object

2021/22 Through June	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb
A. BEGINNING CASH	9110		\$ 22,199,678.68	\$ 23,045,161.37	\$ 16,390,939.54	\$ 21,926,902.40	\$ 1,118,068.99	\$ (14,672,417.34)	\$ (12,538,118.99)	\$ 35,666,864.79
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019		\$ 14,067,218.35	\$ 14,067,218.35	\$ 39,834,896.77	\$ 25,320,993.02	\$ 25,320,993.02	\$ 39,834,896.77	\$ 25,320,993.02	\$ 25,320,993.02
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,516.33	\$ 59,303,544.59	\$ -
Miscellaneous Funds	8080-8099		\$ -	\$ -	\$ -	\$ (2,182,955.58)	\$ (1,284,091.52)	\$ -	\$ (2,054,546.43)	\$ -
Federal Revenues	8100-8299		\$ 5,190,293.23	\$ 112,380.39	\$ 8,491.69	\$ 139,254.71	\$ 1,838,733.42	\$ 3,667,580.10	\$ 1,480,384.24	\$ 286,312.48
Other State Revenues	8300-8599		\$ 2,005,060.52	\$ 1,445,064.09	\$ 2,609,451.98	\$ 2,596,580.21	\$ 3,050,875.47	\$ 2,713,993.70	\$ 11,775,498.01	\$ 2,105,215.43
Other Local Revenues	8600-8799		\$ 1,482,608.05	\$ 226,657.09	\$ 134,013.41	\$ 624,630.17	\$ 147,270.24	\$ 580,369.33	\$ 1,030,773.72	\$ 299,420.30
Interfund Transfers In	8910-8929		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930-8979		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects										
TOTAL RECEIPTS			22,748	259 n-						



2021/22 Through June	Object
A. BEGINNING CASH	9110
B. RECEIPTS	
LCF Revenue Sources	
Principal Apportionment	8010-8019
Property Taxes	8020-8079
Miscellaneous Funds	8080-8099
Federal Revenues	8100-8299
Other State Revenues	8300-8599
Other Local Revenues	8600-8799
Interfund Transfers In	8910-8929
All Other Financing Sources	8930-8979
Undefined Objects	
TOTAL RECEIPTS	
C. DISBURSEMENTS	
Certificated Salaries	1000-1999
Classified Salaries	2000-2999
Employee Benefits	3000-3999
Books and Supplies	4000-4999
Services	5000-5999
Capital Outlay	6000-6599
Other Outgo	7000-7499
Interfund Transfers Out	7600-7629
All Other Financing Uses	7630-7699
TOTAL DISBURSEMENTS	
D. BALANCE SHEET ITEMS	