

Las Virgenes Unified School District

Annual Budget 2020/21

Public Hearing June 9, 2020* Updated for Adoption June 23, 2020



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Buttercup Preschool * Bay Laurel Elementary School * Chaparral Elementary School
Lupin Hill Elementary School * Round Meadow Elementary School * Sumac Elementary School
White Oak Elementary School * Willow Elementary School * Yerba Buena Elementary School
Mariposa School of Global Education * A.C. Stelle Middle School * A.E. Wright Middle School
Lindero Canyon Middle School * Agoura High School * Calabasas High School

Las Virgenes Unified School District



Annual Budget 2020/21

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MESSAGE FROM THE SUPERINTENDENT

The 2020/21 school year presents a number of challenges for public education across the state of California and the entire nation. Our Board of Education, leadership team, and staff remain focused on the academic success and the social/emotional wellbeing of our students and staff. Our schools continue to engage in very innovative practices with alternative and higher-level learning options for our students. We are the only LEA in California that has been authorized by the California Commission on Teacher Credentialing to offer three types of credentials: Clear Teaching Credential, Preliminary Administrative Credential, Clear Administrative Credential, and we are also exploring the addition of a Clear Special Education Credential. These programs are revenue generators for the LVUSD general fund. The challenges Las Virgenes faces, along with other public school districts in California and the nation, are obvious. We have all been forced to close our physical school sites in the face of an unprecedented, global pandemic, COVID-19. The state of California has suffered great losses; most recent estimates show a \$54 billion reduction to the general fund of the state, which has resulted in an estimated 10% reduction to our operating budget. During this time of reduced funding, we have also experienced increased costs relative to creating a distance-learning platform for all our students, the elimination of all of our rental revenue, and additional equipment and cleaning of our sites. We enjoy an excellent relationship with our associations and our community, and we have begun aggressive discussions, collaborations, and negotiations to meet the fiscal challenges that lie ahead.

The attached budget document represents a "living document" in that it is a spending plan based on the best information we have available at the time of adoption. In the face of the global pandemic and economic shutdown, the tax-filing deadline was moved from April 15 to July 15; therefore, we don't anticipate clear budget information until sometime around August 15. Once more information regarding state funding levels is provided, this summer, the LVUSD budget will be revised accordingly.

On behalf of the Board of Education and the nearly 1,100 team members, as well as the 10,000 students who attend our schools, thank you for your support.

A handwritten signature in blue ink, appearing to read "Dan", is positioned above the printed name of the Superintendent.

Daniel Stepenosky, Ed.D.

Superintendent

Las Virgenes Unified School District

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2020-21 Budget

Public Hearing: June 09, 2020
Adoption: June 23, 2020





IMPORTANT NOTE:

The only thing we know for certain about this proposed budget adoption is that the assumptions used to build it **will change** over the next two weeks and two months.

- Assembly, State, and Governor work to reach agreement on the state budget and its \$54 billion deficit
- Tax revenues are received in July (typically received in April)
- Additional information becomes available on public health guidelines
- District's instructional model for the school year is finalized



State Budget - Volatile Tax Base

State Revenue Generated by “Top Three” Taxes:

\$ Personal Income Tax

(70% of the State Budget, half generated by 1% of population)

\$ Sales Tax (18% of State Budget)

\$ Corporate Income Tax (10% of State Budget)



COVID-19

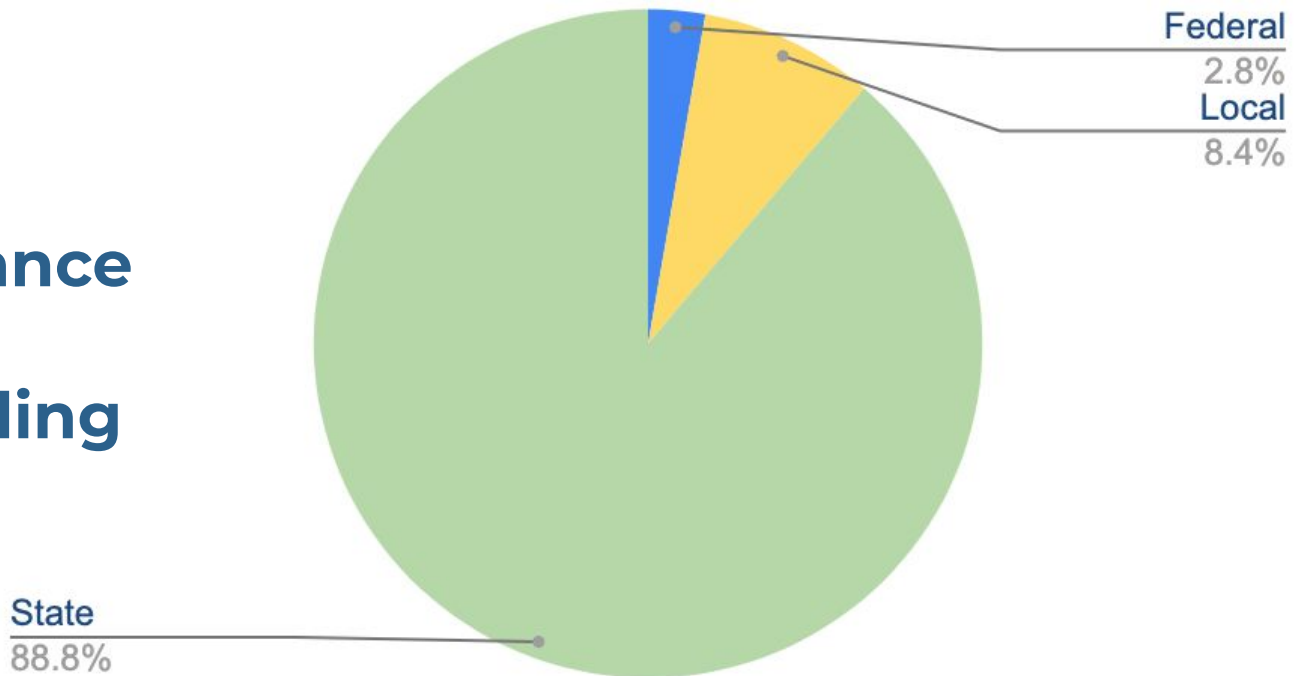
\$54 Billion Impact on State Budget

- The May Revision assumes that the state will suffer from a **\$41.2 billion loss in revenues**:
 - -\$9.1 billion for 2019–20
 - -\$32.2 billion for 2020–21
- Revenue losses are compounded by the growing number of Californians who need access to state safety net services, **\$13 billion of cost**.



LVUSD 2020-21 Revenue Sources

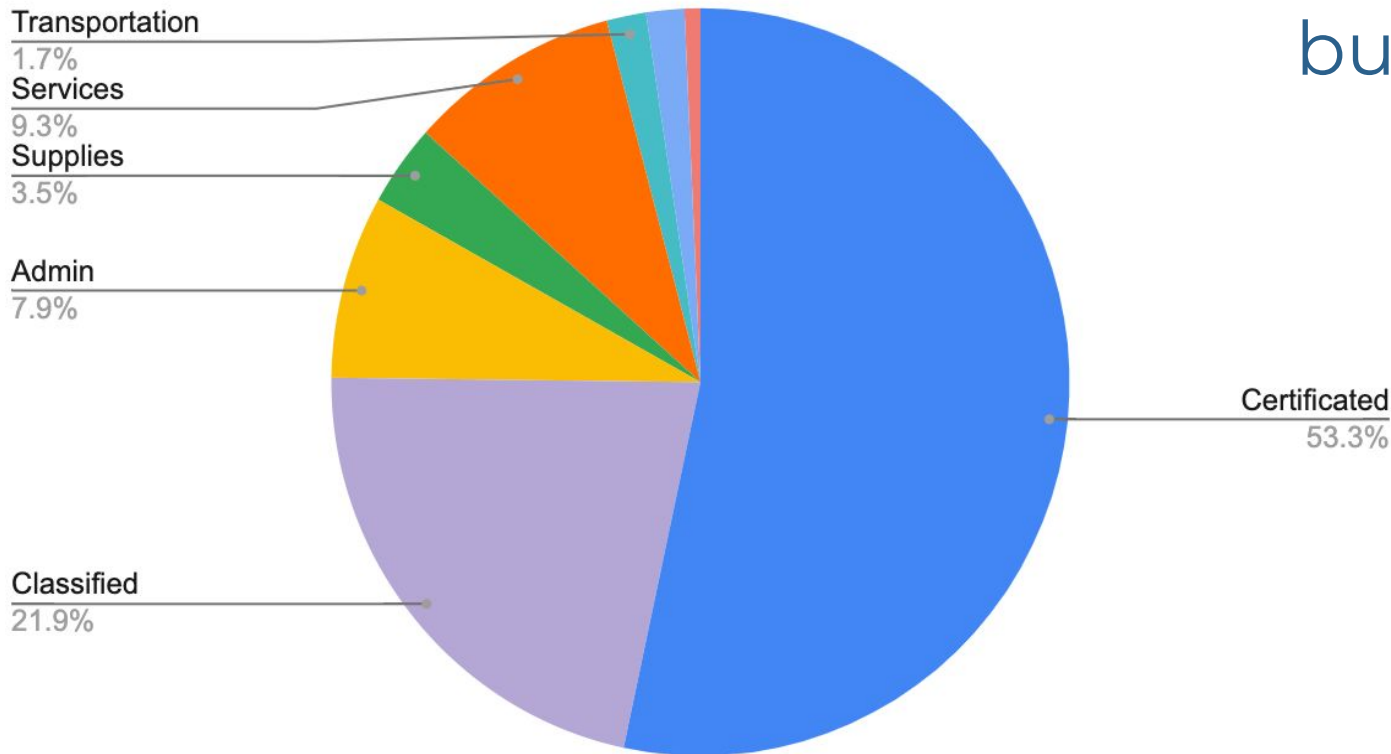
**Major Reliance
on
State Funding**



LVUSD 2020-21 Expenditures

It takes people to teach students...

Personnel
84% of
budget



LCFF Funding

The May Revision suspends the 2.31% COLA and includes an additional reduction—for a total of **10% cut to the LCFF**

- First, the 2.31% COLA is applied to arrive at the 2020–21 base grants
- Then the 10% reduction is applied—for an effective reduction of 7.92% to the 2019–20 base grant amounts

These reductions would be “triggered off” if the federal government provides sufficient funding to backfill the cuts

Grade Span	2019–20 Base Grant per ADA	2.31% COLA	2020–21 Base Grant per ADA	10% Reduction	Effective 2020–21 Base Grant per ADA
K–3	\$7,702	\$178	\$7,880	[-\$788]	\$7,092
4–6	\$7,818	\$181	\$7,999	[-\$800]	\$7,199
7–8	\$8,050	\$186	\$8,236	[-\$824]	\$7,412
9–12	\$9,329	\$215	\$9,544	[-\$954]	\$8,590



Funding Reduction Impact on LVUSD



2019-20 LCFF per-ADA Funding	2020-21 LCFF per-ADA Funding	LCFF Revenue Loss
\$9,081	\$8,356	(\$7,561,025)

This is in addition to the (\$2.3m) loss in 2020-21 due to declining enrollment.

Governor's Budget Relief



- Special Education Equalization: \$0.9m
- Reduction of Pension Contributions: \$1.8m

COVID-19 Financial Assistance

- State - SB 117
 - Las Virgenes - \$185k received in April
 - Base Funding - annualized based on attendance through February
- Federal - \$2t CARES Act
 - \$30.75 billion for an Education Stabilization Fund
 - Las Virgenes - estimated \$450k this summer
- FEMA Request for Public Assistance
 - Filed March 31, 2020
- ASCIP Insurance
 - Potential two weeks of rental income loss (unconfirmed)



CARES Act – California's K-12 Share

**\$355 million in Governor's
Emergency Education Relief
(GEER) funds**

**\$1.65 billion in Elementary and
Secondary School Emergency
Relief (ESSER) funds**

Funding Focus:
Districts with concentration grants

**At least 90% distributed to LEAs
based on their Title I, Part A
allocation, and broad discretion for
use of funds**

**State may set aside up to 10% for
state-level activities**

ESSER Funding Comparison:

LAUSD \$697/student **** LVUSD \$50/student



History – The Great Recession



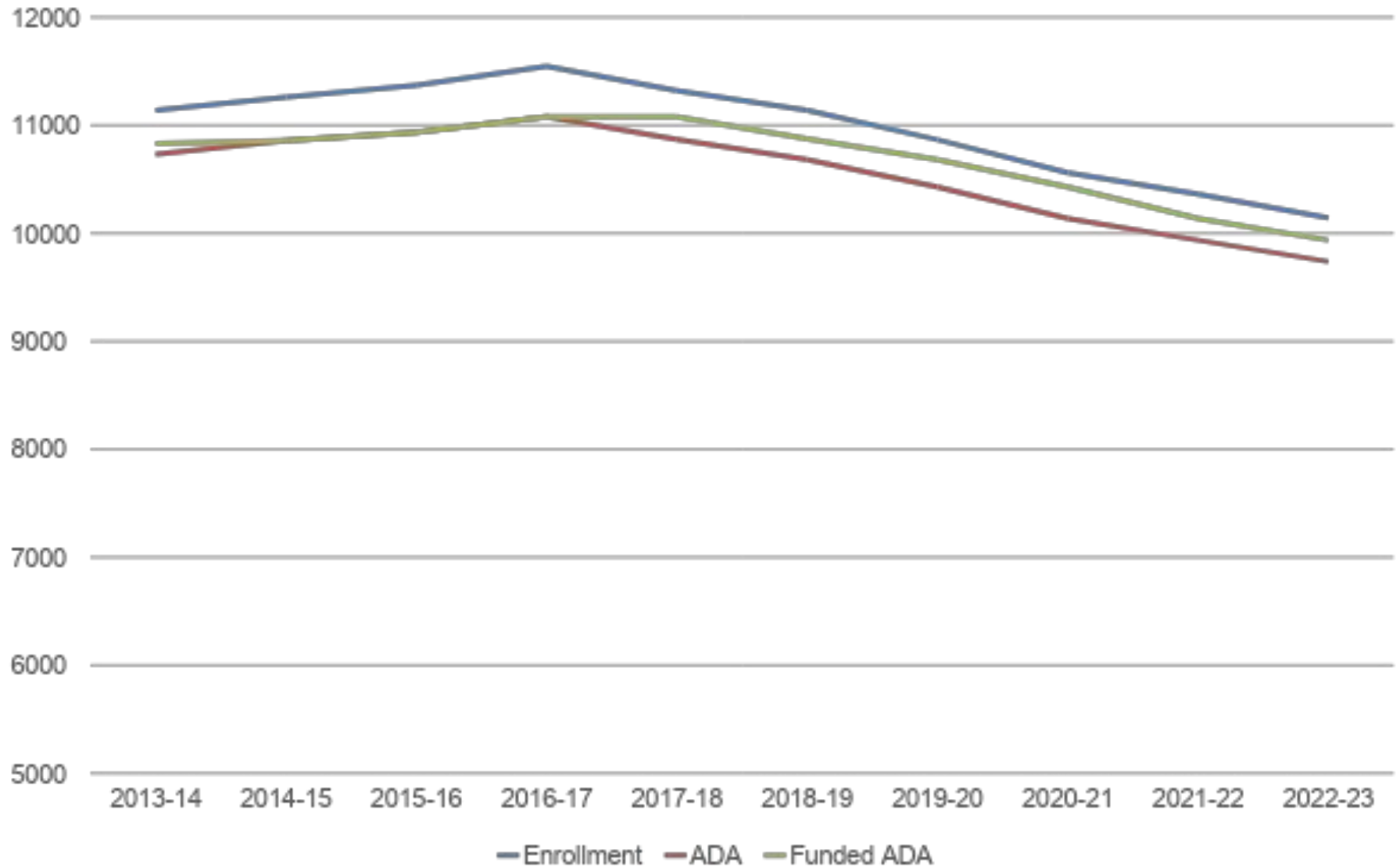
State Reductions in Per-Pupil Funding

2011-12	-0.91%
2010-11	-3.54%
2009-10	-7.64%
2008-09	-2.63%

Financial Support Available to LVUSD during last recession:

- The Oaks/City of Calabasas Trust Fund, \$4 million
- AARA - Federal Stimulus Funds, \$6.7 million

Enrollment & ADA



COVID-19 Financial Impacts 20-21

- Severe Reduction in State Funding
- Attendance Uncertainties
- Distance Learning Costs
- Transportation
- Custodial Expectations
- Personal Protective Equipment
- Reduced Booster Fundraising & Support
- Reduction in Rental Income



LVUSD 2020-21 Budget Development

District has been taking a responsible approach to declining enrollment:

- **\$4.3m** in budget efficiencies over the past 3 yrs.
- **\$4.4m** in efficiencies included in 2020-21:
 - \$523k Admin positions
 - \$550k Classified positions & overtime
 - \$1,500k Teaching positions
 - \$850k Instructional materials & laptops
 - \$400k Staff development & other services
 - \$250k Special Ed, outside services
 - \$200k Deferred Maintenance
 - \$150k New grant revenue



Fiscal Year 2020-21 Budget Summary



	(#s in Millions)
LCFF Revenues	\$87.1
Other Revenues	<u>\$23.8</u>
Total Revenues	\$110.9
Salaries & Benefits	\$ 103.2
Other Expenses	<u>\$ 20.8</u>
Total Expenses	\$124.0
Net Decrease in Fund Balance	(\$ 13.1)

Fiscal Year 2020-21 Changes



Changes	Financial Impact Positive/(Negative)
2019-20 Projected Deficit	(\$5.9m)
Reduced LCFF, -10% deficit funding factor & declining enrollment	(9,859k)
Removed one-time Special Education preschool grant in 2019-20	(559k)
Special Education Equalization increase	940k
Removed DOJ Tobacco grant partly offset by TUPE grant award	(605k)
Reduced Local Revenues (facility use rentals, parent meals, FX students)	(1,044k)
Certificated staffing reductions	1,374k
Classified staffing reductions including overtime	508k
Corresponding employee benefits & taxes savings	568k
Delayed textbook adoptions & replacement student Acers	833k
Other Services – reduced travel/conference, NonPublic Schools, Software	642k
Net Change	(\$7.2m)
2020-21 Projected Deficit	(\$13.1m)

Fiscal Year 2020-21 Summary



<i>(\$ in millions)</i>	Current Budget	Changes Fav/(Unfav)	Budget Adoption June 2020
<i>Revenue:</i>			
LCFF State	97.0	(9.9)	87.1
Other State	14.9	(0.5)	14.3
Other Revenues	10.2	(0.8)	9.5
Total	122.1	(11.2)	110.9
<i>Expenses:</i>			
Personnel	105.5	(2.3)	103.2
Supplies & Services	21.4	(1.5)	19.9
Other Transfers	1.1	(0.2)	0.9
Total	128.0	(4.0)	124.0
Net Decrease in Fund Balance	(5.9)	(7.2)	(13.1)

Fiscal Year 2020-21 Projected Fund Balance



	June 30, 2020 - Projection	June 30, 2021 - Projection
<i>Restricted:</i>		
Instructional Materials	\$949k	\$1,067k
Grant carryover	113k	103k
Subtotal	1,062k	1,170k
<i>Unrestricted Non-Spendable:</i>		
Unfunded Pension Increase Reserve	1,402k	1,820k
Warehouse Stores/Revolving Cash	200k	200k
Classified Vacation Accrual	900k	900k
Financial Software Upgrade	272k	146k
Program Carryovers	244k	194k
Early Retirement Incentive	68k	16k
Subtotal	3,086k	3,276k
<i>Unrestricted Available:</i>		
Minimum Reserve (3%)	3,839k	3,728k
Unappropriated	15,100k	1,811k
Subtotal	18,939k	5,539k



Statement of Reason

Substantiate the need for reserves that are higher than the minimum recommended reserve (3%)

The District's Fund Balance includes assigned, unassigned and un-appropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

- **Projected deficit spending in future years** - burden of increasing **STRS and PERS** contributions along with financial impacts from **COVID-19** requires an adequate reserve level to stabilize the district budget.
- The budget does not include any salary schedule increases, as **negotiations are open**, for the budget year.
- Cash flow concerns require the maintenance of an adequate ending fund balance, the most critical expenditure being **\$9.1m in monthly payroll**.

Critical Factors Impacting Projections



- The community's overwhelming support for Measure E has secured \$2.3m in annual funding for the next eight years.
- State's contribution to **LCFF with -10% deficit factor** applied to COLA.
- The ability of the District to manage **declining enrollment.**
- Financial impacts from the **COVID-19 pandemic.**
 - Assumes the state will fund the District with flexibility and hold harmless the instructional minutes/days requirements to allow for distance learning and hybrid instructional programs in the fall.
- Statutory rate **increases to state PERS/STRS** retirement programs.
- The inability of the SELPA to fund any of the residential portion of the non-public school placements, \$1.2m cost to the general fund.
- One-Time grant funds are included in the 2020-21 budget, \$2.1m.

Factors for Multi-Year Projections



Assumptions	20/21	21/22	22/23
Enrollment Decrease	-2.81%	-2.0%	-2.0%
LCFF increase in average funding per ADA LCFF avg. funding per ADA	(7.99%) \$8,356	0% \$8,358	0% \$8,360
Certificated Step & Column	1.25%	1.25%	1.25%
Classified Step & Column	0.25%	0.25%	0.25%
Salary Schedule Adjustments	Not included	Not included	Not included
STRS Retirement District contribution as a % of salary	\$8.8M 16.15%	\$8.8M 16.02%	\$10.1M 18.10%
PERS Retirement District contribution as a % of salary	\$4.1M 20.7%	\$4.5M 22.84%	\$4.6M 25.9%
One-time Grant Funds	\$2.1M	\$0	\$0
Budget Efficiencies	\$4.4M	\$17.7M new	\$5.9M new

Annual District Pension Expense



Multi-Year Projections – LVUSD Adoption

2020-21 Budget - Draft Adoption with SpEd Equalization, less -7.6% COLA 20-21 & 0% COLA MYP

	17/18 actual	18/19 actual	19/20 estimated	20/21	21/22	22/23	23/24
Combined General Fund							
Revenue Limit/LCFF	90,863,144	95,622,871	97,003,900	87,144,762	84,733,542	83,070,007	81,437,056
Other Revenues	22,129,880	21,717,633	20,445,739	19,436,717	18,282,775	18,351,926	18,216,795
Measure E Parcel Tax	2,263,707	2,284,994	2,313,000	2,313,000	2,313,000	2,313,000	2,313,000
Total Revenues	115,256,731	119,625,498	119,762,639	108,894,479	105,329,317	103,734,933	101,966,851
Personnel (prior to pension)	87,144,033	89,841,181	92,424,386	90,389,044	91,563,417	92,727,036	94,143,163
Statutory Pension Costs	10,244,075	12,046,889	13,269,744	12,852,064	13,324,338	14,671,585	14,818,271
Supplies & Other	22,372,995	22,154,502	22,299,792	20,809,642	21,152,202	21,837,266	22,155,131
Total Expenses	119,761,103	124,042,572	127,993,922	124,050,750	126,039,958	129,235,887	131,116,566
Net Operating Results	(4,504,372)	(4,417,074)	(8,231,283)	(15,156,271)	(20,710,641)	(25,500,953)	(29,149,715)
Add Revenue, One Time	4,291,107	3,936,649	2,312,731	2,054,099	-	-	-
Future Budget Efficiencies (cumulative)					17,700,000	23,600,000	28,750,000
Other One Time	4,291,107	3,936,649	2,312,731	2,054,099	17,700,000	23,600,000	28,750,000
Net Incr./ (Decr.) Fund Balance	(213,265)	(480,425)	(5,918,552)	(13,102,172)	(3,010,641)	(1,900,953)	(399,715)
Beginning FB	29,649,029	29,435,764	29,007,949	23,089,396	9,987,224	6,976,584	5,075,630
Restatements		52,610					
Ending FB	29,435,764	29,007,949	23,089,396	9,987,224	6,976,584	5,075,630	4,675,915
UR Reserves	17.58%	17.14%	14.80%	4.47%	3.50%	3.28%	3.19%
<u>Assumptions:</u>							
State Funded LCFF GAP & COLA	2.46%	7.22%	3.28%	-7.99%	0.00%	0.00%	0.00%
Enrollment Change	-1.88%	-1.54%	-2.35%	-2.81%	-2.00%	-2.00%	-2.00%

* Implemented \$4.3m budget efficiencies 2017-2019 and \$4.4m included in 2020-21

Cash Flow Concerns

Cash deferrals were used during the Great Recession to implement state-level budget cuts and/or improve the state's cash position. The Governor's May Revision takes a page from the same playbook and proposes the following cash deferrals:



Cash Flow Concerns



2020-21



- June 2020 apportionment deferrals
- District secure through June 2021
- Possible interfund borrowing

2021-22



- April – June apportionment deferrals
- Outside bridge financing (TRAN)

- Many unknowns at this point



Multi-Year Projection What Ifs

2020-21 COLA	2021-22 COLA	2022-23 COLA	Net Loss 20-21	Net Loss 21-22	Net Loss 22-23
2%	0%	0%	(\$3.9m)	(\$11.6m)	(\$16.5m)
0%	0%	0%	(\$6.9m)	(\$13.4m)	(\$18.3m)
-7.9%	0%	0%	(\$15.2m)	(\$20.7m)	(\$25.5m)





Continued Three-Tier approach to managing the deficit:

- 1) Prudent control of all expenses
- 2) Planned reduction of reserves
- 3) Planned phase-in of additional budget efficiencies

Timeline

June 15th State Legislature must submit a budget to the Governor including any legislative proposals that both houses agree on

June 23rd LVUSD Budget Adoption

June 30th Governor's Deadline, Signed Budget

July 2020 State Tax Receipts Received & Budget Revise

August 11th LVUSD Budget Revision to align with State Adopted Budget

December 15th First Interim Budget Revision



2020-21 Budget Adoption

June 09, 2020



Las Virgenes Unified School District



Annual Budget
2020/21

General Assumptions

Las Virgenes Unified

2020-2021 Budget

General Assumptions

The world has changed dramatically since the last budget revision and our state is an unprecedented emergency because of COVID-19. It has caused businesses to close, unemployment to soar and a massive recession in California and the United States. The budget assumptions below are based on Governor Newsom's proposed plan to balance the \$54 billion state budget deficit, which negatively impacts public education in a severe way, coupled with the District's continual trend in declining enrollment.

At this juncture we are anticipating that the state will fund the District with flexibility and hold harmless the instructional minutes/days requirement to allow for distance learning and hybrid instructional programs in the fall. Assumptions include fewer students on campus daily, and corresponding reductions for the Child Nutrition food service program. Additionally, revenues have been reduced for facility use and theatre rentals.

It is important to note that the assumptions used as the building blocks for the 2020-21 adopted budget will change over the next two months as the Assembly, State, and Governor work to reach agreement on the state budget, tax revenues are received in July, and additional information becomes available on public health guidelines and the district's instructional model for the school year.

General Fund Revenues

Attendance & Local Control Funding Formula (LCFF)

- District-wide enrollment for 2020-21 is projected at 10,572, which reflects a decrease of 2.81%.
- Average Daily Attendance (ADA) is based on co-hort enrollment trends, with an expected actual average attendance rate of 96%. This rate is an ambitious goal given the uncertainty of what fall schooling will look like but is in line with prior years.
- Declining enrollment districts use prior year's ADA for LCFF funding. Funded ADA is 10,428.
- The Governor's current budget proposal reduces the Cost of Living Adjustment (COLA) by -10% from the previous 2.31% increase, for a net effective deficit factor of -7.69%. Overall, the average funding in LVUSD is projected to decrease by \$690 per student ADA to \$8,356.
- The \$2.0M Education Protection Act funds (EPA), also referred to as Prop 30 taxes, are a component of the LCFF calculation and are earmarked for teacher salaries.

Federal Revenues

- The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law by President Trump on March 27, 2020. The \$2 trillion economic relief package is estimated to provide only \$450k to LVUSD due its funding allocation basis on the number of Title I students rather than an equitable per student allocation.
- Title I funding is continuing for qualifying schools in 2020-2021 and is budgeted based on the reduced 2019-20 entitlement, less the impact of declining enrollment and \$100k in prior year grant carryover.
- Title II funding to support highly qualified teachers and principals, Title III funding to support English Language Learners' instruction, and Title IV funding to support a well-rounded education in improved learning environments are budgeted relatively consistent with the current year entitlement, less the impact of declining enrollment.
- Special Education funding at the federal level is reduced \$200k due to anticipated SELPA (Special Education Local Plan Agency) projections resulting from declining enrollment.

State Funding

- Special Education funding at the state level was increased in 2019-20 to bring SELPA funding to a statewide level of \$557 per ADA. The Governor has proposed not only to continue this one-time funding in 2020-21 but to increase the Special Education base rate to \$645 per pupil, a projected increase in LVUSD of \$940k compared to 2019-20.
- The SELPA is not expected to reimburse any portion of mental health and residential placement costs, resulting in an estimated impact of \$1.2m in the budget year.
- Lottery Revenues are calculated based on School Services estimates. The unrestricted portion is estimated at \$153/ADA (total \$1.7m), and the restricted portion of lottery funds (used to fund 1:1 student technology) is estimated at \$54/ADA (total of \$0.6m).
- The District participates in the Mandate Block Grant, and consistent with the prior year, is expecting to receive \$444k in 2020-21.
- The proposed 2020-21 budget does not include any unrestricted one-time funding, which school districts had been accustomed to receiving from the previous Governor but does include categorical program funds in Career Technical Education (CTE) and California Partnership Academy grants from prior year carryover, \$0.4m.
- No additional funds are budgeted in 2020-21 for the Low Performing Student Block grant as the \$812k has been recognized with the remaining funds spent in the grant's final year.
- While the Department of Justice Tobacco Prevention grant ends June 30, 2020, the District has been awarded a Tobacco-Use Prevention Education (TUPE) grant that will be used to support counseling services at \$133k per year for three years beginning in 2020-21.

Other Local Revenues

- General Fund revenues include \$2.3 million from the Measure E parcel tax renewal. The initial tax was approved by voters in March 2004 (\$98 per parcel) and renewed in 2015, has generated consistent annual revenues. The budget year will be the fifth year of a 12-year measure. The revenue from this tax continues to be enhanced by donations solicited from out-of-district families. Expenditures from the tax are reviewed quarterly by the Citizen's Oversight Committee to ensure spending meets the requirements of the ballot measure.
- Revenues attributable to the direct support from our parent/faculty organizations & cities through our billable reimbursement program are projected at \$3.2M. This program enables the outside organizations to cover the costs of specialty equipment, instructional assistants, and specialists at the school sites. These organizations have also been severely affected by the impact of COVID-19 with reduced fundraising capabilities and have reduced their contribution to this program for the upcoming school year.
- The District has ongoing lease agreements for some unused facilities and community rentals. Revenues for both leases and facility rentals are decreased \$1m in the budget year due to the extended stay-at-home order issued by the Governor and Los Angeles County, and the reduced ability to rent our facilities to organizations.
- The State discontinued Redevelopment Agencies (RDA) a few years ago and the City of Agoura Hills has been working through the dissolution process. LVUSD is budgeting an expected \$400k for the 2020-2021 school year, \$100k less than the prior year's allocation. The RDA funds will continue to flow to the district as long as the city RDA has ongoing debt payments to keep the RDA active (which is estimated to extend until 2039).
- Due to COVID-19 travel restrictions, the viability of the Foreign Exchange program is uncertain. The budget includes only a fraction of students for the spring semester with a reduction in the tuition-based program. Total tuition budgeted is \$53k, \$162k less than prior year.
- Parent contributions for bus transportation are budgeted at \$240k and helps offset the cost of the program.
- The budget includes reduced support from THE Foundation to help fund elementary counselors as fundraising has been reduced as a result of the COVID-19 health pandemic.
- Interest earnings are budgeted at \$450k.

General Fund Expenditures

Certificated Salaries

- Step and Column increases are included in the budget. Step & Column costs are annual salary increases for teachers moving down "steps" on the salary schedule for each year of service and moving over "columns" for completion of additional college units. This movement usually equates to a 1.5% – 4.5% salary increase for eligible teachers and is partly offset by retirements and lower cost replacement teachers. Step & Column is budgeted at 1.25%.

Certificated Salaries (cont.)

- Reductions in staffing due to attrition from the current year reflect consolidating staffing sections at the secondary and declining enrollment at the elementary. The District is still evaluating using the August layoff window for further reductions.
- Certificated Administrators have decreased to reflect eliminating the Director of Student Data position along with four grant-funded dean positions from the Low Performing Student Block Grant and Tobacco Prevention Grant. Two deans returned to their prior role as counselor, one returned as teacher, and the last has filled a vacant Assistant Principal position at CHS.

Classified Salaries

- 2020-21 Classified Salaries are lower due to numerous vacant positions in Special Education and Maintenance. The 2020-21 budget projects only a portion of these vacancies will be filled.
- Step movement & longevity increases (salary increases based on years of service) for the classified unit are estimated at .25%.

Payroll Taxes and Benefits

- STRS (State certificated retirement program) employer contribution rates reflect an additional buy down by the state towards the employer long-term unfunded liability to further reduce employer contribution rates in 2020-21 and 2021-22. This reallocation will reduce the STRS employer rates from 18.41% to 16.15% in 2020-21.
- PERS (State classified retirement program) contribution rates are adjusted to reflect the proposed additional state contribution. Employer rates are projected to increase to 20.7%, from the current 19.72% employer contribution rate. This increase is 2% less than the January projection.
- Workers' Compensation Insurance and Health insurance costs (employer portion) are projected to increase due to rate changes, \$164k.
- Estimates for Payroll Taxes and Benefits decreased based on staffing reductions.
- The following statutory benefit rates are used in preparing the budget:
 - STRS 16.15%
 - PERS 20.70%
 - OASDI 6.20%
 - Medicare 1.45%
 - SUI 0.05%
 - W. Comp 3.56%

Books & Supplies

- Instructional materials, including textbook adoption and replacement student Acers, have been delayed as part of the approved budget efficiencies resolution, a cost decrease of \$644k.

Services & Other Operating Expenses

- Estimates for Services and Other Operating Expenses are increased in alignment with consumer price increases (CPI).
- Reductions have been included to meet specific grant requirements and annualized savings as part of the budget efficiencies plan particularly instructional software licensing, non-public school tuition, and professional development costs.

Capital Outlay

- 2020-21 capital expenditures are budgeted to decrease slightly, \$31k as current year costs included the remaining Prop 39 energy saving projects.

Other Tuition

- When a student has special needs that cannot be accommodated within our district program, they may be serviced through County programs. 2020-21 reflects a \$100k decrease in the services provided by Ventura County for our special education students based on current year estimated actual costs.

Transfers Out

- Transfers to Deferred Maintenance decreased by \$135k as part of the budget efficiencies resolution.
- While Child Nutrition food cost have been reduced based on a planned reduction in on-campus students next year, it does not cover the lost revenue from parent-paid meals and for the first time in over 20 years results in a local contribution to the program, \$107k.

Contributions to Restricted Programs

- Management of the Special-Ed contribution remains a constant challenge and focus for the District. The District continues to refine programs through consistent identification procedures, along with bringing more services “in-house”. Staff training continues to be a high priority, and the District is constantly reviewing programs and costs to provide the best services at a reasonable cost to the general fund budget. The District is optimistic regarding the current stabilization in key cost areas of the program.

2020-21 Budget: Contributions to Restricted Programs	
Workability/TPP, matching funds	6,344
4/5 Science Program, (balance after Parcel Tax funding)	225,360
Career Technical Education, matching funds	839,134
Special Ed - Preschool	2,196,130
Special Ed – Transportation	1,148,000
Special Ed - Federal (Para Educators)	4,773,654
Special Ed - State (includes lost mental health funding)	13,166,586
Routine Restricted Maintenance	4,943,105
Annual Transfer for Instructional Materials, Future Adoptions	725,000
Child Nutrition	106,594
TOTAL	28,129,907

Las Virgenes Unified 2020-2021 Budget General Assumptions

Other Funds

Child Nutrition Fund

COVID-19 impact on the food service program includes fewer students on campus for the 2020-21 school year. Revenues and food costs have been reduced; however, Child Nutrition will require a local contribution to the food service program for the first time in over 20 years, \$107k.

Deferred Maintenance Fund

The summer of 2020 has a few moderate maintenance projects scheduled for work including roofing repairs at three sites, asphalt renovations at three elementary sites, minor painting and repairs. A long-term maintenance plan is critical to keep our aging facilities safe for learning. The District has set aside \$160k annually for turf replacement reserves (restricted fund balance).

Building Fund

2020-21 projects include technology infrastructure improvements along with security projects at both high schools.

Capital Facilities Fund

Developer Fees of \$550k are budgeted based on conservative historical collections, reduced by the economic impact of COVID-19. A portion of the debt service (annual interest & principal) for the Certificates of Participation (C.O.P.) is paid from this revenue stream with the remaining debt service covered by RDA allocations. In addition, \$150k in interest income is budgeted for this fund.

Self-Insurance Fund

Fund 67 is utilized to hold insurance related refunds and pay retrospective premiums. A portion of the funds will be transferred to the General Fund to offset the increased benefit allowance for calendar 2020.

**2020-2021 Budget
Assumptions for Multi-Year Projection**

	20/21	21/22	22/23
LCFF Cost of Living increase (average per ADA)	(7.69%)	0.00%	0.00%
Enrollment Decrease	(2.81%)	(2.00%)	(2.00%)
Certificated Step & Column	1.25%	1.25%	1.25%
Classified Step & Column	0.25%	0.25%	0.25%
Salary Adjustments	Not included	Not included	Not included
Funded ADA (greater of the current or prior year's actuals)	10,429	10,136	9,934
STRS Retirement Cost District contribution as % of salary <i>Rate change from prior year</i>	\$8.8M 16.15% rate 5.5% decr.	\$8.8M 16.02% rate 0.8% decr.	\$10.1M 18.10% rate 13.0% incr.
PERS Retirement Cost District contribution as % of salary <i>Rate increase from prior year</i>	\$4.1M 20.70% rate 5.0% incr.	\$4.9M 22.84% rate 10.3% incr.	\$5.2M 25.90% rate 13.4% incr.

Las Virgenes Unified School District



Annual Budget
2020/21

State SACS
(Standard Account Code Structure)

Financial Reporting Software

ANNUAL BUDGET REPORT:

July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:



This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.



If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 4111 Las Virgenes Rd., Calabasas, CA

Date: June 09, 2020

Place: 4111 Las Virgenes Rd, Calabasas, CA

Date: _____

Time: _____

Adoption Date: June 23, 2020

Signed: _____

Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Kristine Torres

Telephone: 818-878-5224

Title: Director of Finance & Accounting

E-mail: ktorres@lvusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget 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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:	X	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?		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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

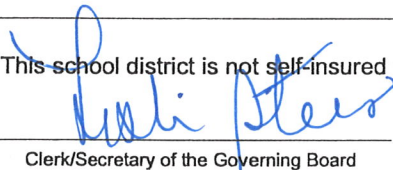
- (☐) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

- (☒) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Schools Linked for Insurance Management

- (☐) This school district is not self-insured for workers' compensation claims.

Signed


Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 23, 2020

For additional information on this certification, please contact:

Name: Kristine Torres

Title: Director of Finance & Accounting

Telephone: 818-878-5224

E-mail: ktorres@lvusd.org

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		97,003,900.00	0.00	97,003,900.00	87,144,762.00	0.00	87,144,762.00	-10.2%
2) Federal Revenue	8100-8299		0.00	3,252,784.00	3,252,784.00	0.00	3,061,635.00	3,061,635.00	-5.9%
3) Other State Revenue	8300-8599		2,743,803.00	8,882,990.00	11,626,793.00	2,110,877.00	9,228,187.00	11,339,064.00	-2.5%
4) Other Local Revenue	8600-8799		8,851,503.00	1,194,436.00	10,045,939.00	8,006,966.00	1,250,197.00	9,257,163.00	-7.9%
5) TOTAL, REVENUES			108,599,206.00	13,330,210.00	121,929,416.00	97,262,605.00	13,540,019.00	110,802,624.00	-9.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		43,470,404.00	12,197,078.00	55,667,482.00	42,426,226.00	11,866,852.00	54,293,078.00	-2.5%
2) Classified Salaries	2000-2999		13,044,918.00	8,708,850.23	21,753,768.23	12,886,819.00	8,358,703.00	21,245,522.00	-2.3%
3) Employee Benefits	3000-3999		20,264,429.00	8,006,157.00	28,270,586.00	19,732,113.00	7,968,700.00	27,700,813.00	-2.0%
4) Books and Supplies	4000-4999		2,127,094.00	2,585,876.00	4,712,970.00	1,940,531.00	1,940,692.00	3,881,223.00	-17.6%
5) Services and Other Operating Expenditures	5000-5999		7,973,568.00	7,278,581.70	15,252,149.70	7,848,866.00	6,917,119.00	14,765,985.00	-3.2%
6) Capital Outlay	6000-6999		342,030.00	174,257.00	516,287.00	307,049.00	177,736.00	484,785.00	-6.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		50,000.00	879,255.00	929,255.00	50,000.00	748,750.00	798,750.00	-14.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,799,926.00)	2,693,694.00	(106,232.00)	(2,702,365.00)	2,611,365.00	(91,000.00)	-14.3%
9) TOTAL, EXPENDITURES			84,472,517.00	42,523,748.93	126,996,265.93	82,489,239.00	40,589,917.00	123,079,156.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,126,689.00	(29,193,538.93)	(5,066,849.93)	14,773,366.00	(27,049,898.00)	(12,276,532.00)	142.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		145,954.00	0.00	145,954.00	145,954.00	0.00	145,954.00	0.0%
b) Transfers Out	7600-7629		0.00	1,000,000.00	1,000,000.00	106,594.47	865,000.00	971,594.47	-2.8%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	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	0.00	0.0%
3) Contributions	8980-8999		(29,329,344.00)	29,329,345.00	1.00	(28,023,313.00)	28,023,313.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,183,390.00)	28,329,345.00	(854,045.00)	(27,983,953.47)	27,158,313.00	(825,640.47)	-3.3%

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,056,701.00)	(864,193.93)	(5,920,894.93)	(13,210,587.47)	108,415.00	(13,102,172.47)	121.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	27,081,989.14	1,925,959.20	29,007,948.34	22,025,288.14	1,061,765.27	23,087,053.41	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,081,989.14	1,925,959.20	29,007,948.34	22,025,288.14	1,061,765.27	23,087,053.41	-20.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,081,989.14	1,925,959.20	29,007,948.34	22,025,288.14	1,061,765.27	23,087,053.41	-20.4%
2) Ending Balance, June 30 (E + F1e)			22,025,288.14	1,061,765.27	23,087,053.41	8,814,700.67	1,170,180.27	9,984,880.94	-56.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	175,000.00	0.00	175,000.00	175,000.00	0.00	175,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,061,765.27	1,061,765.27	0.00	1,170,180.27	1,170,180.27	10.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,440,383.00	0.00	2,440,383.00	2,806,091.00	0.00	2,806,091.00	15.0%
STRS/PERS Retirement Increase	0000	9760				1,819,518.00		1,819,518.00	
Classified Vacation Accrual	0000	9760				900,000.00		900,000.00	
Early Retirement Incentive	0000	9760				16,100.00		16,100.00	
Parcel Tax	0000	9760				70,473.00		70,473.00	
STRS/PERS Retirement Increase	0000	9760	1,401,740.00		1,401,740.00				
Classified Vacation Accrual	0000	9760	900,000.00		900,000.00				
Early Retirement Incentive	0000	9760	68,170.00		68,170.00				
Parcel Tax Reserves	0000	9760	70,473.00		70,473.00				
d) Assigned									
Other Assignments		9780	446,000.00	0.00	446,000.00	270,000.00	0.00	270,000.00	-39.5%
Financial Software Upgrade	0000	9780				146,000.00		146,000.00	
School Site Carryover	0000	9780				124,000.00		124,000.00	
Financial Software Upgrade	0000	9780	272,000.00		272,000.00				
School Site Carryover	0000	9780	174,000.00		174,000.00				
e) Unassigned/Unappropriated									

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Reserve for Economic Uncertainties		9789	3,838,568.00	0.00	3,838,568.00	3,727,958.00	0.00	3,727,958.00	-2.9%
Unassigned/Unappropriated Amount		9790	15,100,337.14	0.00	15,100,337.14	1,810,651.67	0.00	1,810,651.67	-88.0%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	40,738,383.00	0.00	40,738,383.00	31,334,910.00	0.00	31,334,910.00	-23.1%
Education Protection Account State Aid - Current Year		8012	4,087,534.00	0.00	4,087,534.00	2,045,252.00	0.00	2,045,252.00	-50.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	269,573.00	0.00	269,573.00	269,573.00	0.00	269,573.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	43,918,750.00	0.00	43,918,750.00	45,505,367.00	0.00	45,505,367.00	3.6%
Unsecured Roll Taxes		8042	1,532,455.00	0.00	1,532,455.00	1,532,455.00	0.00	1,532,455.00	0.0%
Prior Years' Taxes		8043	1,354,330.00	0.00	1,354,330.00	1,354,330.00	0.00	1,354,330.00	0.0%
Supplemental Taxes		8044	575,145.00	0.00	575,145.00	575,145.00	0.00	575,145.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,527,730.00	0.00	4,527,730.00	4,527,730.00	0.00	4,527,730.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			97,003,900.00	0.00	97,003,900.00	87,144,762.00	0.00	87,144,762.00	-10.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			97,003,900.00	0.00	97,003,900.00	87,144,762.00	0.00	87,144,762.00	-10.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,995,409.00	1,995,409.00	0.00	1,795,409.00	1,795,409.00	-10.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		688,185.00	688,185.00		742,801.00	742,801.00	7.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		156,698.00	156,698.00		151,997.00	151,997.00	-3.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		65,571.00	65,571.00		63,604.00	63,604.00	-3.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		50,728.00	50,728.00		49,206.00	49,206.00	-3.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		45,218.00	45,218.00		43,861.00	43,861.00	-3.0%
All Other Federal Revenue	All Other	8290	0.00	250,975.00	250,975.00	0.00	214,757.00	214,757.00	-14.4%
TOTAL, FEDERAL REVENUE			0.00	3,252,784.00	3,252,784.00	0.00	3,061,635.00	3,061,635.00	-5.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		6,074,264.00	6,074,264.00		7,014,803.00	7,014,803.00	15.5%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	458,284.00	0.00	458,284.00	444,535.00	0.00	444,535.00	-3.0%
Lottery - Unrestricted and Instructional Materials		8560	1,725,821.00	655,900.00	2,381,721.00	1,665,262.00	587,740.00	2,253,002.00	-5.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		133,300.00	133,300.00	New
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		309,831.00	309,831.00		341,228.00	341,228.00	10.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	559,698.00	1,842,995.00	2,402,693.00	1,080.00	1,151,116.00	1,152,196.00	-52.0%
TOTAL, OTHER STATE REVENUE			2,743,803.00	8,882,990.00	11,626,793.00	2,110,877.00	9,228,187.00	11,339,064.00	-2.5%

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,285,000.00	0.00	2,285,000.00	2,285,000.00	0.00	2,285,000.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	500,000.00	500,000.00	0.00	400,000.00	400,000.00	-20.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	33,470.00	0.00	33,470.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,640,000.00	0.00	1,640,000.00	1,215,433.00	0.00	1,215,433.00	-25.9%
Interest		8660	450,000.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	214,000.00	0.00	214,000.00	52,500.00	0.00	52,500.00	-75.5%
Transportation Fees From Individuals		8675	160,000.00	0.00	160,000.00	240,000.00	0.00	240,000.00	50.0%
Interagency Services		8677	0.00	120,035.00	120,035.00	0.00	120,035.00	120,035.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,069,033.00	574,401.00	4,643,434.00	3,764,033.00	730,162.00	4,494,195.00	-3.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,851,503.00	1,194,436.00	10,045,939.00	8,006,966.00	1,250,197.00	9,257,163.00	-7.9%
TOTAL, REVENUES			108,599,206.00	13,330,210.00	121,929,416.00	97,262,605.00	13,540,019.00	110,802,624.00	-9.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	36,945,285.00	9,138,086.00	46,083,371.00	36,124,768.00	9,305,242.00	45,430,010.00	-1.4%
Certificated Pupil Support Salaries		1200	2,308,895.00	1,877,671.00	4,186,566.00	2,196,300.00	1,924,039.00	4,120,339.00	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	4,180,605.00	1,109,795.00	5,290,400.00	4,071,558.00	566,045.00	4,637,603.00	-12.3%
Other Certificated Salaries		1900	35,619.00	71,526.00	107,145.00	33,600.00	71,526.00	105,126.00	-1.9%
TOTAL, CERTIFICATED SALARIES			43,470,404.00	12,197,078.00	55,667,482.00	42,426,226.00	11,866,852.00	54,293,078.00	-2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	851,956.00	5,801,795.00	6,653,751.00	865,798.00	5,709,575.00	6,575,373.00	-1.2%
Classified Support Salaries		2200	3,996,772.00	1,841,645.00	5,838,417.00	3,915,554.00	1,717,412.00	5,632,966.00	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	1,268,758.00	119,300.00	1,388,058.00	1,291,778.00	119,300.00	1,411,078.00	1.7%
Clerical, Technical and Office Salaries		2400	4,053,415.00	241,180.00	4,294,595.00	4,065,177.00	239,946.00	4,305,123.00	0.2%
Other Classified Salaries		2900	2,874,017.00	704,930.23	3,578,947.23	2,748,512.00	572,470.00	3,320,982.00	-7.2%
TOTAL, CLASSIFIED SALARIES			13,044,918.00	8,708,850.23	21,753,768.23	12,886,819.00	8,358,703.00	21,245,522.00	-2.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,297,303.00	1,941,586.00	9,238,889.00	6,977,168.00	1,817,005.00	8,794,173.00	-4.8%
PERS		3201-3202	2,273,655.00	1,757,200.00	4,030,855.00	2,313,565.00	1,744,326.00	4,057,891.00	0.7%
OASDI/Medicare/Alternative		3301-3302	1,635,474.00	854,346.00	2,489,820.00	1,569,926.00	824,909.00	2,394,835.00	-3.8%
Health and Welfare Benefits		3401-3402	6,415,018.00	2,690,336.00	9,105,354.00	6,137,012.00	2,767,714.00	8,904,726.00	-2.2%
Unemployment Insurance		3501-3502	27,527.00	10,407.00	37,934.00	27,318.00	10,040.00	37,358.00	-1.5%
Workers' Compensation		3601-3602	1,861,222.00	681,018.00	2,542,240.00	1,989,395.00	717,209.00	2,706,604.00	6.5%
OPEB, Allocated		3701-3702	516,100.00	0.00	516,100.00	529,598.00	0.00	529,598.00	2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	238,130.00	71,264.00	309,394.00	188,131.00	87,497.00	275,628.00	-10.9%
TOTAL, EMPLOYEE BENEFITS			20,264,429.00	8,006,157.00	28,270,586.00	19,732,113.00	7,968,700.00	27,700,813.00	-2.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,474,400.00	1,474,400.00	0.00	807,601.00	807,601.00	-45.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,754,898.00	974,440.00	2,729,338.00	1,605,581.00	964,466.00	2,570,047.00	-5.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	372,196.00	137,036.00	509,232.00	334,950.00	168,625.00	503,575.00	-1.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,127,094.00	2,585,876.00	4,712,970.00	1,940,531.00	1,940,692.00	3,881,223.00	-17.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	925,000.00	1,062,000.00	1,987,000.00	925,000.00	1,062,000.00	1,987,000.00	0.0%
Travel and Conferences		5200	332,524.00	181,334.00	513,858.00	274,717.00	100,353.00	375,070.00	-27.0%
Dues and Memberships		5300	103,730.00	4,910.00	108,640.00	102,030.00	4,910.00	106,940.00	-1.6%
Insurance		5400 - 5450	863,079.00	0.00	863,079.00	863,079.00	0.00	863,079.00	0.0%
Operations and Housekeeping Services		5500	2,097,186.00	0.00	2,097,186.00	2,074,299.00	0.00	2,074,299.00	-1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	348,950.00	448,500.00	797,450.00	356,608.00	448,500.00	805,108.00	1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,700.00)	0.00	(20,700.00)	(20,700.00)	0.00	(20,700.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,176,804.00	5,551,125.70	8,727,929.70	3,127,655.00	5,271,949.00	8,399,604.00	-3.8%
Communications		5900	146,995.00	30,712.00	177,707.00	146,178.00	29,407.00	175,585.00	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,973,568.00	7,278,581.70	15,252,149.70	7,848,866.00	6,917,119.00	14,765,985.00	-3.2%

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	21,500.00	0.00	21,500.00	21,500.00	0.00	21,500.00	0.0%
Land Improvements		6170	50,000.00	42,000.00	92,000.00	50,000.00	42,000.00	92,000.00	0.0%
Buildings and Improvements of Buildings		6200	40,000.00	59,257.00	99,257.00	0.00	25,700.00	25,700.00	-74.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	230,530.00	73,000.00	303,530.00	235,549.00	110,036.00	345,585.00	13.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			342,030.00	174,257.00	516,287.00	307,049.00	177,736.00	484,785.00	-6.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	6,000.00	6,000.00	0.00	6,000.00	6,000.00	0.0%
Payments to County Offices		7142	50,000.00	700,000.00	750,000.00	50,000.00	600,000.00	650,000.00	-13.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	173,255.00	173,255.00	0.00	142,750.00	142,750.00	-17.6%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,000.00	879,255.00	929,255.00	50,000.00	748,750.00	798,750.00	-14.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,693,694.00)	2,693,694.00	0.00	(2,611,365.00)	2,611,365.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(106,232.00)	0.00	(106,232.00)	(91,000.00)	0.00	(91,000.00)	-14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,799,926.00)	2,693,694.00	(106,232.00)	(2,702,365.00)	2,611,365.00	(91,000.00)	-14.3%
TOTAL, EXPENDITURES			84,472,517.00	42,523,748.93	126,996,265.93	82,489,239.00	40,589,917.00	123,079,156.00	-3.1%

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	145,954.00	0.00	145,954.00	145,954.00	0.00	145,954.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			145,954.00	0.00	145,954.00	145,954.00	0.00	145,954.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	106,594.47	0.00	106,594.47	New
Other Authorized Interfund Transfers Out		7619	0.00	1,000,000.00	1,000,000.00	0.00	865,000.00	865,000.00	-13.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,000,000.00	1,000,000.00	106,594.47	865,000.00	971,594.47	-2.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(28,429,344.00)	28,429,345.00	1.00	(27,298,313.00)	27,298,313.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	(900,000.00)	900,000.00	0.00	(725,000.00)	725,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(29,329,344.00)	29,329,345.00	1.00	(28,023,313.00)	28,023,313.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(29,183,390.00)	28,329,345.00	(854,045.00)	(27,983,953.47)	27,158,313.00	(825,640.47)	-3.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	375,000.00	375,000.00	0.0%
3) Other State Revenue		8300-8599	21,000.00	21,000.00	0.0%
4) Other Local Revenue		8600-8799	1,608,800.00	1,208,800.00	-24.9%
5) TOTAL, REVENUES			2,004,800.00	1,604,800.00	-20.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	957,899.00	871,441.00	-9.0%
3) Employee Benefits		3000-3999	479,792.00	404,654.00	-15.7%
4) Books and Supplies		4000-4999	695,553.00	487,024.00	-30.0%
5) Services and Other Operating Expenditures		5000-5999	61,835.00	57,105.00	-7.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	106,232.00	91,000.00	-14.3%
9) TOTAL, EXPENDITURES			2,301,311.00	1,911,224.00	-17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(296,511.00)	(306,424.00)	3.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	106,594.47	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	106,594.47	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(296,511.00)	(199,829.53)	-32.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	496,340.53	199,829.53	-59.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			496,340.53	199,829.53	-59.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			496,340.53	199,829.53	-59.7%
2) Ending Balance, June 30 (E + F1e)			199,829.53	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	199,829.53	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	138,219.00	124,874.00	-9.7%
3) Employee Benefits		3000-3999	62,882.00	61,069.00	-2.9%
4) Books and Supplies		4000-4999	146,000.00	6,000.00	-95.9%
5) Services and Other Operating Expenditures		5000-5999	269,336.00	15,000.00	-94.4%
6) Capital Outlay		6000-6999	545,000.00	180,000.00	-67.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,161,437.00	386,943.00	-66.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,151,437.00)	(376,943.00)	-67.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	865,000.00	-13.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	865,000.00	-13.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(151,437.00)	488,057.00	-422.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	673,771.12	522,334.12	-22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			673,771.12	522,334.12	-22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			673,771.12	522,334.12	-22.5%
2) Ending Balance, June 30 (E + F1e)			522,334.12	1,010,391.12	93.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	320,000.00	480,000.00	50.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	202,334.12	530,391.12	162.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,000.00	250,000.00	400.0%
5) Services and Other Operating Expenditures		5000-5999	225,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,476,000.00	750,000.00	-83.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,751,000.00	1,000,000.00	-79.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,601,000.00)	(850,000.00)	-81.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,601,000.00)	(850,000.00)	-81.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,874,304.13	5,273,304.13	-46.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,874,304.13	5,273,304.13	-46.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,874,304.13	5,273,304.13	-46.6%
2) Ending Balance, June 30 (E + F1e)			5,273,304.13	4,423,304.13	-16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,273,304.13	4,423,304.13	-16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800,000.00	700,000.00	-12.5%
5) TOTAL, REVENUES			800,000.00	700,000.00	-12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	40,000.00	40,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,700.00	69,918.00	-7.6%
6) Capital Outlay		6000-6999	10,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	590,082.00	606,602.00	2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			715,782.00	716,520.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			84,218.00	(16,520.00)	-119.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,218.00	(16,520.00)	-119.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,527,402.87	8,611,620.87	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,527,402.87	8,611,620.87	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,527,402.87	8,611,620.87	1.0%
2) Ending Balance, June 30 (E + F1e)			8,611,620.87	8,595,100.87	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,611,620.87	8,595,100.87	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	168,841.00	168,841.00	0.0%
5) TOTAL, REVENUES			168,841.00	168,841.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			168,841.00	168,841.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	145,954.00	145,954.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(145,954.00)	(145,954.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			22,887.00	22,887.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	836,670.78	859,557.78	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			836,670.78	859,557.78	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			836,670.78	859,557.78	2.7%
2) Ending Net Position, June 30 (E + F1e)			859,557.78	882,444.78	2.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	859,557.78	882,444.78	2.7%

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10,420.42	10,420.42	10,680.30	10,127.86	10,127.86	10,420.42
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,420.42	10,420.42	10,680.30	10,127.86	10,127.86	10,420.42
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	8.14	8.14	8.14	8.14	8.14	8.14
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	8.14	8.14	8.14	8.14	8.14	8.14
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,428.56	10,428.56	10,688.44	10,136.00	10,136.00	10,428.56
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			18,814,536.79	20,698,183.98	16,062,780.13	10,252,771.33	6,579,221.88	638,521.12	15,415,663.03	16,484,420.15
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,375,941.07	1,631,671.57	1,631,671.57	2,937,008.36	2,937,008.36	3,940,894.75	2,937,008.36	2,832,262.80
Property Taxes	8020-8079		673,984.01	1,527,224.00	17,875.00	1.11	578,200.00	18,337,191.00	6,179,665.00	2,413,196.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		8,977.84	21,761.46	695.43	0.00	1,598,299.94	1,151.32	127,085.22	366.82
Other State Revenue	8300-8599		864,869.70	910,747.12	954,216.23	(336,338.19)	541,797.43	2,100,092.07	541,797.43	581,462.06
Other Local Revenue	8600-8799		277,173.72	340,369.11	1,082,467.08	519,633.68	769,014.82	504,499.00	1,171,481.67	1,248,138.19
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,200,926.34	4,431,773.26	3,666,925.31	3,120,304.96	6,424,320.55	24,883,828.14	10,957,037.68	7,075,425.87
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		411,797.18	4,700,483.54	4,735,770.11	4,800,767.92	4,831,396.62	4,885,595.49	4,770,511.48	4,882,213.29
Classified Salaries	2000-2999		733,479.32	1,090,101.09	1,356,604.66	1,834,773.39	1,890,467.21	1,874,128.41	1,751,097.95	1,794,384.19
Employee Benefits	3000-3999		275,323.07	1,363,684.33	2,161,939.61	2,489,983.84	2,525,482.09	2,470,497.59	2,421,048.07	2,543,007.09
Books and Supplies	4000-4999		5,548.12	18,642.07	163,333.45	191,486.93	244,982.08	305,933.22	104,197.84	170,594.45
Services	5000-5999		2,396,797.11	2,365,236.12	689,466.39	25,138.52	1,219,238.65	1,408,496.51	726,548.41	1,110,699.99
Capital Outlay	6000-6599		(5,665.65)	29,029.96	51,506.06	6,394.33	0.00	17,860.84	72,611.74	367.56
Other Outgo	7000-7499		0.00	0.00	96,719.36	0.00	25,172.19	44,174.37	42,265.07	152,982.75
Interfund Transfers Out	7600-7629		0.00	0.00	971,594.47	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,817,279.15	9,567,177.11	10,226,934.11	9,348,544.93	10,736,738.82	11,006,686.23	9,888,280.58	10,654,249.32
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	6,891,365.52	1,000,000.00	1,000,000.00	1,000,000.00	2,991,365.52	0.00	900,000.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		6,891,365.52	1,000,000.00	1,000,000.00	1,000,000.00	2,991,365.52	0.00	900,000.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	4,314,957.49	1,500,000.00	500,000.00	250,000.00	436,675.00	1,628,282.49	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		4,314,957.49	1,500,000.00	500,000.00	250,000.00	436,675.00	1,628,282.49	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		2,576,408.03	(500,000.00)	500,000.00	750,000.00	2,554,690.52	(1,628,282.49)	900,000.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,883,647.19	(4,635,403.85)	(5,810,008.80)	(3,673,549.45)	(5,940,700.76)	14,777,141.91	1,088,757.12	(3,578,823.45)
F. ENDING CASH (A + E)			20,698,183.98	16,062,780.13	10,252,771.33	6,579,221.88	638,521.12	15,415,663.03	16,484,420.15	12,905,596.70
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		12,905,596.70	7,048,189.93	11,921,108.79	6,848,885.22				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,628,272.13	0.00	0.00	0.00	7,528,423.00	0.00	33,380,162.00	33,380,162.00
Property Taxes	8020-8079	118,507.32	13,242,963.56	6,570,000.00	2,519,196.00	1,586,617.00	0.00	53,764,600.00	53,764,600.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	158,799.45	28,738.72	168,788.16	946,970.64	0.00	0.00	3,061,635.00	3,061,635.00
Other State Revenue	8300-8599	1,263,687.81	944,892.85	495,530.72	1,877,853.61	598,655.16	0.00	11,339,064.00	11,339,064.00
Other Local Revenue	8600-8799	331,451.05	873,119.50	912,751.85	874,325.00	372,738.33	0.00	9,257,163.00	9,257,163.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	145,954.00	0.00	0.00	145,954.00	145,954.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		4,500,717.76	15,089,714.66	8,147,070.73	6,364,099.25	10,086,433.49	0.00	110,948,578.00	110,948,578.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,886,146.42	4,848,046.78	4,872,135.17	5,668,214.00	0.00	0.00	54,293,078.00	54,293,078.00
Classified Salaries	2000-2999	1,827,529.16	1,655,282.09	1,759,065.15	1,839,304.50	1,839,304.88	0.00	21,245,522.00	21,245,522.00
Employee Benefits	3000-3999	2,494,355.06	2,479,246.24	2,505,536.01	3,070,710.00	900,000.00	0.00	27,700,813.00	27,700,813.00
Books and Supplies	4000-4999	175,729.19	179,821.66	1,176,710.01	0.00	1,144,244.00	0.00	3,881,223.00	3,881,223.00
Services	5000-5999	942,679.84	955,202.25	2,841,476.00	0.00	85,005.21	0.00	14,765,985.00	14,765,985.00
Capital Outlay	6000-6599	0.00	39,796.36	32,185.98	240,698.02	0.00	0.00	484,785.00	484,785.00
Other Outgo	7000-7499	31,684.86	59,400.42	32,185.98	223,165.00	0.00	0.00	707,750.00	707,750.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	971,594.47	971,594.47
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		10,358,124.53	10,216,795.80	13,219,294.30	11,042,091.52	3,968,554.09	0.00	124,050,750.47	124,050,750.47
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	6,891,365.52	6,891,365.52
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	6,891,365.52	6,891,365.52
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	4,314,957.49	4,314,957.49
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,314,957.49	4,314,957.49
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	2,576,408.03	2,576,408.03
E. NET INCREASE/DECREASE (B - C + D)		(5,857,406.77)	4,872,918.86	(5,072,223.57)	(4,677,992.27)	6,117,879.40	0.00	(10,525,764.44)	(13,102,172.47)
F. ENDING CASH (A + E)		7,048,189.93	11,921,108.79	6,848,885.22	2,170,892.95				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,288,772.35	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			2,170,892.95	5,430,247.05	4,501,324.19	512,232.89	4,535,379.87	65,149.48	10,045,389.23	9,332,104.60
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,413,368.32	1,413,368.32	2,120,052.48	1,766,710.40	2,473,394.56	7,308,552.00	3,533,420.80	2,473,394.56
Property Taxes	8020-8079		0.00	2,487,923.60	0.00	0.00	995,169.44	19,230,779.00	5,971,016.64	2,985,508.32
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		57,862.74	0.00	289,313.70	0.00	318,245.07	318,245.07	318,245.07	318,245.07
Other State Revenue	8300-8599		1,468,253.88	163,139.32	1,468,253.88	978,835.92	1,468,253.88	326,278.64	326,278.64	326,278.00
Other Local Revenue	8600-8799		477,283.55	477,283.55	381,826.84	572,740.26	572,740.26	3,627,354.98	95,456.71	477,283.55
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,416,768.49	4,541,714.79	4,259,446.90	3,318,286.58	5,827,803.21	30,811,209.69	10,244,417.86	6,580,709.50
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		549,390.64	3,078,671.95	4,944,515.76	4,944,515.76	4,944,515.76	4,944,515.76	4,944,515.76	4,944,515.76
Classified Salaries	2000-2999		212,901.58	1,703,212.62	1,916,114.20	1,916,114.20	1,916,114.20	1,916,114.20	1,916,114.20	1,916,114.20
Employee Benefits	3000-3999		286,586.62	1,146,348.30	2,006,109.52	2,282,696.60	2,282,696.60	2,292,696.60	2,579,283.67	2,579,283.67
Books and Supplies	4000-4999		80,846.14	242,538.43	282,961.50	404,230.71	404,230.71	242,538.43	282,961.50	525,499.92
Services	5000-5999		1,026,758.36	440,039.30	586,719.06	733,398.83	733,398.83	1,466,797.65	1,026,758.36	1,613,477.42
Capital Outlay	6000-6599		24,239.25	48,478.50	48,478.50	48,478.50	0.00	38,782.80	183,914.00	48,478.50
Other Outgo	7000-7499		0.00	92,007.50	0.00	155,705.00	7,077.50	7,077.50	14,155.00	191,092.50
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,180,722.59	6,751,296.60	9,784,898.54	10,495,139.60	10,298,033.60	10,908,522.94	10,957,702.49	11,818,461.97
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	10,086,433.49	4,404,440.00	2,272,797.20	2,131,643.29	0.00	0.00	1,277,553.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		10,086,433.49	4,404,440.00	2,272,797.20	2,131,643.29	0.00	0.00	1,277,553.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	3,968,553.00	2,381,131.80	992,138.25	595,282.95	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	(11,200,000.00)	0.00	11,200,000.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		3,968,553.00	2,381,131.80	992,138.25	595,282.95	(11,200,000.00)	0.00	11,200,000.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		6,117,880.49	2,023,308.20	1,280,658.95	1,536,360.34	11,200,000.00	0.00	(9,922,447.00)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			3,259,354.10	(928,922.86)	(3,989,091.30)	4,023,146.98	(4,470,230.39)	9,980,239.75	(713,284.63)	(5,237,752.47)
F. ENDING CASH (A + E)			5,430,247.05	4,501,324.19	512,232.89	4,535,379.87	65,149.48	10,045,389.23	9,332,104.60	4,094,352.13
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

July 1 Budget
2020-21 Budget
Cashflow Worksheet - Budget Year (2)

19 64683 0000000
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		4,094,352.13	576,572.11	6,617,413.54	2,793,424.88				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8018	2,826,736.64	5,886,762.00	3,273,394.00	845,053.92	0.00	0.00	35,334,208.00	35,334,208.00
Property Taxes	8020-8079	2,985,508.32	10,458,940.28	3,150,871.30	1,492,755.10	0.00	0.00	49,758,472.00	49,758,472.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	318,245.07	202,519.59	202,519.59	202,519.59	347,176.44	0.00	2,893,137.00	2,893,137.00
Other State Revenue	8300-8599	326,278.00	326,278.00	326,278.00	326,278.00	326,278.00	0.00	8,156,966.00	8,156,966.00
Other Local Revenue	8600-8799	1,336,393.94	477,283.55	477,283.55	514,091.00	58,649.26	0.00	9,545,671.00	9,545,671.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		7,793,161.97	17,351,783.42	7,430,346.44	3,380,697.61	732,107.54	0.00	105,688,454.00	105,688,454.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,944,515.76	4,944,515.76	4,944,515.76	4,944,515.76	1,865,843.81	0.00	54,939,064.00	54,939,064.00
Classified Salaries	2000-2999	1,916,114.20	1,916,114.20	1,916,114.20	1,916,114.20	212,901.80	0.00	21,290,158.00	21,290,158.00
Employee Benefits	3000-3999	2,579,283.67	2,579,283.67	2,579,283.67	2,579,283.67	2,865,870.74	0.00	28,658,707.00	28,658,707.00
Books and Supplies	4000-4999	404,230.71	404,230.71	323,384.57	323,384.57	121,269.10	0.00	4,042,307.00	4,042,307.00
Services	5000-5999	1,466,797.65	1,466,797.65	1,466,797.65	1,466,797.65	1,173,438.59	0.00	14,667,977.00	14,667,977.00
Capital Outlay	6000-6599	0.00	0.00	24,239.25	0.00	9,695.70	0.00	484,785.00	484,785.00
Other Outgo	7000-7499	0.00	0.00	0.00	49,542.50	191,092.50	0.00	707,750.00	707,750.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,251,106.00	0.00	0.00	1,251,106.00	1,251,106.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		11,310,941.99	11,310,941.99	11,254,335.10	12,530,744.35	6,440,112.24	0.00	126,041,854.00	126,041,854.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	10,086,433.49	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	10,086,433.49	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	3,968,553.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	(7,000,000.00)	0.00	0.00	(7,000,000.00)	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	(7,000,000.00)	0.00	0.00	(3,031,447.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	7,000,000.00	0.00	0.00	13,117,880.49	
E. NET INCREASE/DECREASE (B - C + D)		(3,517,780.02)	6,040,841.43	(3,823,988.66)	(2,150,046.74)	(5,708,004.70)	0.00	(7,235,519.51)	(20,353,400.00)
F. ENDING CASH (A + E)		576,572.11	6,617,413.54	2,793,424.88	643,378.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(5,064,626.56)	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	55,667,482.00	301	64,117.00	303	55,603,365.00	305	1,845,233.00		307	53,758,132.00	309
2000 - Classified Salaries	21,753,768.23	311	0.00	313	21,753,768.23	315	28,000.00		317	21,725,768.23	319
3000 - Employee Benefits	28,270,586.00	321	516,100.00	323	27,754,486.00	325	50,920.00		327	27,703,566.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,712,970.00	331	0.00	333	4,712,970.00	335	707,885.00		337	4,005,085.00	339
5000 - Services. . . & 7300 - Indirect Costs	15,145,917.70	341	11,804.00	343	15,134,113.70	345	5,637,827.00		347	9,496,286.70	349
TOTAL					124,958,702.93	365	TOTAL			116,688,837.93	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	45,863,826.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	6,645,736.00 380
3. STRS.		3101 & 3102	7,579,773.00 382
4. PERS.		3201 & 3202	1,666,846.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,362,652.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	6,414,137.00 385
7. Unemployment Insurance.		3501 & 3502	26,089.00 390
8. Workers' Compensation Insurance.		3601 & 3602	1,777,732.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	154,482.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			71,491,273.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			11,833.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			71,479,440.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.26%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	61.26%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	116,688,837.93
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	54,293,078.00	301	0.00	303	54,293,078.00	305	1,786,068.00		307	52,507,010.00	309
2000 - Classified Salaries	21,245,522.00	311	0.00	313	21,245,522.00	315	78,000.00		317	21,167,522.00	319
3000 - Employee Benefits	27,700,813.00	321	529,598.00	323	27,171,215.00	325	50,947.00		327	27,120,268.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,881,223.00	331	0.00	333	3,881,223.00	335	735,626.00		337	3,145,597.00	339
5000 - Services... & 7300 - Indirect Costs	14,674,985.00	341	11,804.00	343	14,663,181.00	345	5,599,983.00		347	9,063,198.00	349
TOTAL					121,254,219.00	365	TOTAL			113,003,595.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	171,530.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			70,383,948.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			11,833.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			70,372,115.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			62.27%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	62.27%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	113,003,595.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,072,915.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 101,102,821.23

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.03%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,329,999.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,540,976.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	41,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	462,121.87
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,374,096.87
9. Carry-Forward Adjustment (Part IV, Line F)	425,532.22
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,799,629.09

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	81,064,713.70
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,486,177.23
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,113,285.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	944,136.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,638,402.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	34,223.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,004,922.13
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,552,426.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	117,838,285.06

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 6.26%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B19) 6.62%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>7,374,096.87</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,855,580.67</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.32%) times Part III, Line B19); zero if negative	<u>425,532.22</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.32%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.32%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>425,532.22</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>425,532.22</u>

July 1 Budget
2019-20 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		830,340.98	830,340.98
2. State Lottery Revenue	8560	1,725,821.00		655,900.00	2,381,721.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,725,821.00	0.00	1,486,240.98	3,212,061.98
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,725,821.00			1,725,821.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		536,800.00	536,800.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,725,821.00	0.00	536,800.00	2,262,621.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	949,440.98	949,440.98
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	87,144,762.00	-2.77%	84,733,542.00	-1.96%	83,070,007.00
2. Federal Revenues	8100-8299	3,061,635.00	-5.50%	2,893,137.00	-1.85%	2,839,570.00
3. Other State Revenues	8300-8599	11,339,064.00	-28.06%	8,156,967.00	-1.94%	7,998,665.00
4. Other Local Revenues	8600-8799	9,257,163.00	3.12%	9,545,671.00	2.94%	9,826,692.00
5. Other Financing Sources						
a. Transfers In	8900-8929	145,954.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		110,948,578.00	-5.06%	105,329,317.00	-1.51%	103,734,934.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				54,293,078.00		54,937,037.00
b. Step & Column Adjustment				643,959.00		658,083.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	54,293,078.00	1.19%	54,937,037.00	1.20%	55,595,120.00
2. Classified Salaries						
a. Base Salaries				21,245,522.00		21,290,158.00
b. Step & Column Adjustment				44,636.00		44,747.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,245,522.00	0.21%	21,290,158.00	0.21%	21,334,905.00
3. Employee Benefits	3000-3999	27,700,813.00	3.46%	28,660,561.00	6.31%	30,468,596.00
4. Books and Supplies	4000-4999	3,881,223.00	4.11%	4,040,580.00	1.46%	4,099,676.00
5. Services and Other Operating Expenditures	5000-5999	14,765,985.00	-0.66%	14,668,311.00	3.48%	15,179,280.00
6. Capital Outlay	6000-6999	484,785.00	0.00%	484,783.00	0.00%	484,784.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	798,750.00	0.00%	798,750.00	0.00%	798,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(91,000.00)	0.36%	(91,330.00)	0.00%	(91,330.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	971,594.47	6.69%	1,036,594.00	11.09%	1,151,594.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(17,700,000.00)		(23,600,000.00)
11. Total (Sum lines B1 thru B10)		124,050,750.47	-12.84%	108,125,444.00	-2.50%	105,421,375.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(13,102,172.47)		(2,796,127.00)		(1,686,441.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,087,053.41		9,984,880.94		7,188,753.94
2. Ending Fund Balance (Sum lines C and D1)		9,984,880.94		7,188,753.94		5,502,312.94
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740	1,170,180.27		717,183.27		517,183.27
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	2,806,091.00		2,173,086.00		820,473.00
d. Assigned	9780	270,000.00		94,000.00		74,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,727,958.00		3,238,199.00		3,163,077.00
2. Unassigned/Unappropriated	9790	1,810,651.67		766,285.67		727,579.67
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,984,880.94		7,188,753.94		5,502,312.94

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,727,958.00		3,238,199.00		3,163,077.00
c. Unassigned/Unappropriated	9790	1,810,651.67		766,285.67		727,579.67
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 E1a thru E2c)		5,538,609.67		4,004,484.67		3,890,656.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.46%		3.70%		3.69%
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 A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		10,127.86		10,135.63		9,933.47
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		124,050,750.47		108,125,444.00		105,421,375.00
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)		124,050,750.47		108,125,444.00		105,421,375.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,721,522.51		3,243,763.32		3,162,641.25
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,721,522.51		3,243,763.32		3,162,641.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	87,144,762.00	-2.77%	84,733,542.00	-1.96%	83,070,007.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,110,877.00	-6.01%	1,983,946.00	-2.00%	1,944,359.00
4. Other Local Revenues	8600-8799	8,006,966.00	3.35%	8,275,474.00	3.15%	8,536,495.00
5. Other Financing Sources						
a. Transfers In	8900-8929	145,954.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(28,023,313.00)	11.69%	(31,298,708.00)	4.05%	(32,566,995.00)
6. Total (Sum lines A1 thru A5c)		69,385,246.00	-8.20%	63,694,254.00	-4.26%	60,983,866.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,426,226.00		42,934,541.00
b. Step & Column Adjustment				508,315.00		514,668.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,426,226.00	1.20%	42,934,541.00	1.20%	43,449,209.00
2. Classified Salaries						
a. Base Salaries				12,886,819.00		12,913,679.00
b. Step & Column Adjustment				26,860.00		26,927.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,886,819.00	0.21%	12,913,679.00	0.21%	12,940,606.00
3. Employee Benefits	3000-3999	19,732,113.00	3.25%	20,374,081.00	6.80%	21,760,452.00
4. Books and Supplies	4000-4999	1,940,531.00	1.65%	1,972,614.00	2.03%	2,012,609.00
5. Services and Other Operating Expenditures	5000-5999	7,848,866.00	-0.86%	7,781,191.00	4.69%	8,146,153.00
6. Capital Outlay	6000-6999	307,049.00	0.00%	307,049.00	0.00%	307,049.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	50,000.00	0.00%	50,000.00	0.00%	50,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,702,365.00)	0.00%	(2,702,365.00)	0.00%	(2,702,365.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	106,594.47	0.00%	106,594.00	0.00%	106,594.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(17,700,000.00)		(23,600,000.00)
11. Total (Sum lines B1 thru B10)		82,595,833.47	-20.05%	66,037,384.00	-5.40%	62,470,307.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(13,210,587.47)		(2,343,130.00)		(1,486,441.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,025,288.14		8,814,700.67		6,471,570.67
2. Ending Fund Balance (Sum lines C and D1)		8,814,700.67		6,471,570.67		4,985,129.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	2,806,091.00		2,173,086.00		820,473.00
d. Assigned	9780	270,000.00		94,000.00		74,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,727,958.00		3,238,199.00		3,163,077.00
2. Unassigned/Unappropriated	9790	1,810,651.67		766,285.67		727,579.67
f. Total Components of Ending Fund Balance		8,814,700.67		6,471,570.67		4,985,129.67
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,727,958.00		3,238,199.00		3,163,077.00
c. Unassigned/Unappropriated	9790	1,810,651.67		766,285.67		727,579.67
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)		5,538,609.67		4,004,484.67		3,890,656.67
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.						
The additional Other adjustments reflect the District's intent to implement budget efficiencies to meet the minimum reserve for economic uncertainties for the next two fiscal years in addition to the \$4.4 million of efficiencies made in the current and budget years.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,061,635.00	-5.50%	2,893,137.00	-1.85%	2,839,570.00
3. Other State Revenues	8300-8599	9,228,187.00	-33.11%	6,173,021.00	-1.92%	6,054,306.00
4. Other Local Revenues	8600-8799	1,250,197.00	1.60%	1,270,197.00	1.57%	1,290,197.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	28,023,313.00	11.69%	31,298,708.00	4.05%	32,566,995.00
6. Total (Sum lines A1 thru A5c)		41,563,332.00	0.17%	41,635,063.00	2.68%	42,751,068.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,866,852.00		12,002,496.00
b. Step & Column Adjustment				135,644.00		143,415.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,866,852.00	1.14%	12,002,496.00	1.19%	12,145,911.00
2. Classified Salaries						
a. Base Salaries				8,358,703.00		8,376,479.00
b. Step & Column Adjustment				17,776.00		17,820.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,358,703.00	0.21%	8,376,479.00	0.21%	8,394,299.00
3. Employee Benefits	3000-3999	7,968,700.00	3.99%	8,286,480.00	5.09%	8,708,144.00
4. Books and Supplies	4000-4999	1,940,692.00	6.56%	2,067,966.00	0.92%	2,087,067.00
5. Services and Other Operating Expenditures	5000-5999	6,917,119.00	-0.43%	6,887,120.00	2.12%	7,033,127.00
6. Capital Outlay	6000-6999	177,736.00	0.00%	177,734.00	0.00%	177,735.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	748,750.00	0.00%	748,750.00	0.00%	748,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,611,365.00	-0.01%	2,611,035.00	0.00%	2,611,035.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	865,000.00	7.51%	930,000.00	12.37%	1,045,000.00
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)		41,454,917.00	1.53%	42,088,060.00	2.05%	42,951,068.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		108,415.00		(452,997.00)		(200,000.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,061,765.27		1,170,180.27		717,183.27
2. Ending Fund Balance (Sum lines C and D1)		1,170,180.27		717,183.27		517,183.27
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	1,170,180.27		717,183.27		517,183.27
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)		1,170,180.27		717,183.27		517,183.27

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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.						

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	11,010	10,862		
Charter School				
Total ADA	11,010	10,862	1.3%	Not Met
Second Prior Year (2018-19)				
District Regular	10,861	10,866		
Charter School				
Total ADA	10,861	10,866	N/A	Met
First Prior Year (2019-20)				
District Regular	10,680	10,680		
Charter School		0		
Total ADA	10,680	10,680	0.0%	Met
Budget Year (2020-21)				
District Regular	10,420			
Charter School	0			
Total ADA	10,420			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

The 2017-18 Funded ADA reported in the 2017-18 Unaudited Actuals should have been 11,065.

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	11,305	11,323		
Charter School				
Total Enrollment	11,305	11,323	N/A	Met
Second Prior Year (2018-19)				
District Regular	11,131	11,138		
Charter School				
Total Enrollment	11,131	11,138	N/A	Met
First Prior Year (2019-20)				
District Regular	10,960	10,867		
Charter School				
Total Enrollment	10,960	10,867	0.8%	Met
Budget Year (2020-21)				
District Regular	10,562			
Charter School				
Total Enrollment	10,562			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	10,861	11,323	
Charter School		0	
Total ADA/Enrollment	10,861	11,323	95.9%
Second Prior Year (2018-19)			
District Regular	10,677	11,138	
Charter School			
Total ADA/Enrollment	10,677	11,138	95.9%
First Prior Year (2019-20)			
District Regular	10,420	10,867	
Charter School	0		
Total ADA/Enrollment	10,420	10,867	95.9%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	10,128	10,562		
Charter School	0			
Total ADA/Enrollment	10,128	10,562	95.9%	Met
1st Subsequent Year (2021-22)				
District Regular	9,926	10,351		
Charter School				
Total ADA/Enrollment	9,926	10,351	95.9%	Met
2nd Subsequent Year (2022-23)				
District Regular	9,728	10,144		
Charter School				
Total ADA/Enrollment	9,728	10,144	95.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	10,688.44	10,428.56	10,136.00	9,933.00
b. Prior Year ADA (Funded)		10,688.44	10,428.56	10,136.00
c. Difference (Step 1a minus Step 1b)		(259.88)	(292.56)	(203.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.43%	-2.81%	-2.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		96,988,763.00	87,943,598.00	84,708,229.00
b1. COLA percentage		0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-2.43%	-2.81%	-2.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.43% to -1.43%	-3.81% to -1.81%	-3.00% to -1.00%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	52,177,983.00	53,764,600.00	53,764,600.00	53,764,600.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard			
(COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	97,003,900.00	87,144,762.00	84,708,229.00	83,044,695.00
District's Projected Change in LCFF Revenue:		-10.16%	-2.80%	-1.96%
LCFF Revenue Standard:		-3.43% to -1.43%	-3.81% to -1.81%	-3.00% to -1.00%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The significant decrease in LCFF revenue is due to the -10% deficit factor applied by the state as a result of the economic recession from COVID-19.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	72,340,767.68	81,518,246.93	88.7%
Second Prior Year (2018-19)	76,537,441.84	85,806,247.61	89.2%
First Prior Year (2019-20)	76,779,751.00	84,472,517.00	90.9%
	Historical Average Ratio:		89.6%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.6% to 92.6%	86.6% to 92.6%	86.6% to 92.6%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	75,045,158.00	82,489,239.00	91.0%	Met
1st Subsequent Year (2021-22)	76,222,301.00	65,930,790.00	115.6%	Not Met
2nd Subsequent Year (2022-23)	78,150,267.00	62,363,713.00	125.3%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

A budget reduction plan will be Board approved and implemented for the two subsequent years.

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-2.43%	-2.81%	-2.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.43% to 7.57%	-12.81% to 7.19%	-12.00% to 8.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.43% to 2.57%	-7.81% to 2.19%	-7.00% to 3.00%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	3,252,784.00		
Budget Year (2020-21)	3,061,635.00	-5.88%	No
1st Subsequent Year (2021-22)	2,893,137.00	-5.50%	No
2nd Subsequent Year (2022-23)	2,839,570.00	-1.85%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	11,626,793.00		
Budget Year (2020-21)	11,339,064.00	-2.47%	No
1st Subsequent Year (2021-22)	8,156,967.00	-28.06%	Yes
2nd Subsequent Year (2022-23)	7,998,665.00	-1.94%	No

Explanation:
(required if Yes)

The significant decrease in 2021-22 is due to the loss of one-time revenue included in 2020-21 for special education equalization base rate, several state funded grants including Career Technical Education Incentive Grant, Low Performing Student Block Grant, and Local Solutions Special Education Credentialing Grant, in addition to federal aid from the Coronavirus Aid, Relief and Economic Security Act (CARES Act).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	10,045,939.00		
Budget Year (2020-21)	9,257,163.00	-7.85%	Yes
1st Subsequent Year (2021-22)	9,545,671.00	3.12%	Yes
2nd Subsequent Year (2022-23)	9,826,692.00	2.94%	No

Explanation:
(required if Yes)

Local revenue is severely impacted by the COVID-19 health crisis and the stay-at-home orders that prevent facility use rentals and decreased booster fundraising support to the District in the budget year and subsequent year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	4,712,970.00		
Budget Year (2020-21)	3,881,223.00	-17.65%	Yes
1st Subsequent Year (2021-22)	4,040,580.00	4.11%	Yes
2nd Subsequent Year (2022-23)	4,099,676.00	1.46%	No

Explanation:
(required if Yes)

The amount required for textbook adoptions and student laptops has significantly decreased in the budget year and subsequent year as part of the District's budget efficiency plan needed to maintain the minimum 3% reserve level.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2019-20)	15,252,149.70		
Budget Year (2020-21)	14,765,985.00	-3.19%	No
1st Subsequent Year (2021-22)	14,668,311.00	-0.66%	No
2nd Subsequent Year (2022-23)	15,179,280.00	3.48%	Yes

Explanation:
(required if Yes)

The second subsequent year increase in services is due to election costs added for even year elections in addition to the standard CPI percentage.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	24,925,516.00		
Budget Year (2020-21)	23,657,862.00	-5.09%	Met
1st Subsequent Year (2021-22)	20,595,775.00	-12.94%	Not Met
2nd Subsequent Year (2022-23)	20,664,927.00	0.34%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	19,965,119.70		
Budget Year (2020-21)	18,647,208.00	-6.60%	Met
1st Subsequent Year (2021-22)	18,708,891.00	0.33%	Met
2nd Subsequent Year (2022-23)	19,278,956.00	3.05%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

The significant decrease in 2021-22 is due to the loss of one-time revenue included in 2020-21 for special education equalization base rate, several state funded grants including Career Technical Education Incentive Grant, Low Performing Student Block Grant, and Local Solutions Special Education Credentialing Grant, in addition to federal aid from the Coronavirus Aid, Relief and Economic Security Act (CARES Act).

Local revenue is severely impacted by the COVID-19 health crisis and the stay-at-home orders that prevent facility use rentals and decreased booster fundraising support to the District in the budget year and subsequent year.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
c. Net Budgeted Expenditures and Other Financing Uses

124,050,750.47			
0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
124,050,750.47	3,721,522.51	4,943,105.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,561,749.88	3,721,277.00	3,838,568.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	15,296,474.54	17,388,895.80	15,100,337.14
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	18,858,224.42	21,110,172.80	18,938,905.14
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	118,724,996.98	124,042,571.06	127,996,265.93
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	118,724,996.98	124,042,571.06	127,996,265.93
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	15.9%	17.0%	14.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.3%	5.7%	4.9%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, 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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	1,228,149.26	81,518,246.93	N/A	Met
Second Prior Year (2018-19)	687,013.83	85,806,247.61	N/A	Met
First Prior Year (2019-20)	(5,056,701.00)	84,472,517.00	6.0%	Not Met
Budget Year (2020-21) (Information only)	(13,210,587.47)	82,595,833.47		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

LVUSD, like most districts in the state, is deficit spending due to escalating pension costs coupled with the catastrophic economic impact related to COVID-19 beginning in Q4 of 2019-20. The additional deficit spending is being addressed by the budget reduction plan, which affirms the District's intent to implement budget efficiencies needed to meet the minimum required reserve requirement for the current fiscal year and the next two fiscal years.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA	
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 400,000
0.3%	400,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	23,087,369.37	25,114,216.04	N/A	Met
Second Prior Year (2018-19)	23,486,257.04	26,394,975.31	N/A	Met
First Prior Year (2019-20)	24,914,121.06	27,081,989.14	N/A	Met
Budget Year (2020-21) (Information only)	22,025,288.14			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and 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.

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	10,128	10,136	9,933
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	124,050,750.47	108,125,444.00	105,421,375.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	124,050,750.47	108,125,444.00	105,421,375.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,721,522.51	3,243,763.32	3,162,641.25
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,721,522.51	3,243,763.32	3,162,641.25

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,727,958.00	3,238,199.00	3,163,077.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,810,651.67	766,285.67	727,579.67
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	5,538,609.67	4,004,484.67	3,890,656.67
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.46%	3.70%	3.69%
District's Reserve Standard (Section 10B, Line 7):	3,721,522.51	3,243,763.32	3,162,641.25
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

Yes

- 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:

One-time funds are utilized to reduce deficit spending in 2019-20.

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(28,429,344.00)			
Budget Year (2020-21)	(27,298,313.00)	(1,131,031.00)	-4.0%	Met
1st Subsequent Year (2021-22)	(31,298,708.00)	4,000,395.00	14.7%	Not Met
2nd Subsequent Year (2022-23)	(32,566,995.00)	1,268,287.00	4.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	145,954.00			
Budget Year (2020-21)	145,954.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	(145,954.00)	-100.0%	Not Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	1,000,000.00			
Budget Year (2020-21)	971,594.47	(28,405.53)	-2.8%	Met
1st Subsequent Year (2021-22)	1,036,594.00	64,999.53	6.7%	Met
2nd Subsequent Year (2022-23)	1,151,594.00	115,000.00	11.1%	Not Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The increase in 2021-22 general fund contribution is attributable to the loss of revenue from one-time special education equalization funding in the budget year and the Career Tech Ed. Incentive grant.

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers In from Fund 67 will cover one-time negotiated Health and Welfare subsidy increase for 2020, with revenue generated from dental rebates.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) 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)

Transfers Out have increased in the budget year due to COVID-19 financial impact on the District's food service program and its lost revenue from parent paid meals that requires a local contribution.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund with revenues generated from local property taxes.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Retirees have access to purchase health benefits with the District's CalPers group. The District is required to pay a minimal monthly contribution per retiree participation in the plan. The retiree pays the balance of the cost. The District's contrn is not contractual with the unions and is only in place as long as the District belongs in the CalPers Health Insurance Plan.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. Total OPEB liability

27,015,439.00

- b. OPEB plan(s) fiduciary net position (if applicable)

0.00

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

27,015,439.00

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

Actuarial

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

Jul 01, 2019

5. OPEB Contributions

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

1,931,442.00

1st Subsequent Year
(2021-22)

1,931,442.00

2nd Subsequent Year
(2022-23)

1,931,442.00

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

529,598.00

582,558.00

640,814.00

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

567,107.00

627,347.00

688,573.00

- d. Number of retirees receiving OPEB benefits

295

305

315

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	551.1	539.1	531.1	523.1

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

582,745

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
629,814	643,949	658,084
1.3%	1.3%	1.3%

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

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

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

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	389.0	382.0	382.0	382.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

232,688

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

0

0

0

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

1. Are costs of H&W benefit changes included in the budget 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

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

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		

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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
44,525	44,636	44,747
0.3%	0.3%	0.3%

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

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

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

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	71.5	66.5	66.5	66.5

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

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

85,739

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

No

2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2. Is the system of personnel position control independent from the payroll system?	No
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7. Is the district's financial system independent of the county office system?	No
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)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review