

Las Virgenes Unified School District

Annual Budget 2019/20

Public Hearing June 11, 2019 * Updated for Adoption June 25, 2019



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Annual Budget 2019/20**

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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 2019/20

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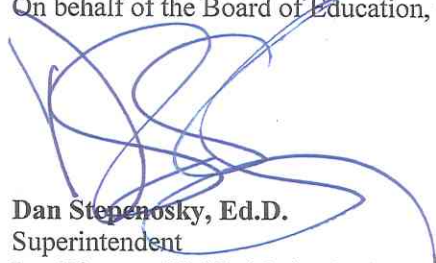
MESSAGE FROM THE SUPERINTENDENT

The 2019/20 school year presents many opportunities for the Las Virgenes Unified School District. The Board of Education, leadership team, and staff are focused on the academic success and the social and emotional wellbeing of our students. The whole child and the safety of our students and staff continue to be a top priority for our schools. The broad context in which the Las Virgenes Unified School District manages its fiscal resources with fidelity is set against increasing state liabilities placed upon school districts.

The Governor of California and State Legislature have almost tripled the required contribution from all school districts to the State Teachers Retirement System (STRS) and Public Employee Retirement System (PERS). This increase consumes most new revenues that schools receive, such that, we are essentially going backwards financially. Given these significant financial headwinds, we have maintained our unwavering commitment to provide every one of our students with the highest quality education. We work closely with our associations and community to effectively manage our available resources.

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. Changes to the final state budget by the State Legislature and/or Governor at the time of adoption, as well as final information on enrollment, local contributions, and future costs, will necessitate changes in our school district budget, which as always, will be publicly discussed and reviewed during the upcoming year.

On behalf of the Board of Education, the nearly 1,100 staff members, and the 11,000 students who attend our schools, we thank you for your support.



Dan Stepenosky, Ed.D.
Superintendent
Las Virgenes Unified School District
superintendent@lvusd.org

Las Virgenes Unified School District

2019-20 Budget

Public Hearing: June 11, 2019

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Fiscal Year 2019-20 Budget Process



Much of the District's funding and costs are managed by two California state controlled mechanisms:

Local Control
Funding Formula
(LCFF)



Local Control
Accountability
Plan (LCAP)

Local Control Funding Formula (LCFF)



In 2013, California dramatically reformed the way it funds our public schools. LCFF established a funding system that provides school districts with base funding and additional funds based on how many low-income students, English learners, and foster youth they serve.



Every student generates a base grant, which funds basic educational costs, such as teacher salaries, retirement costs, instructional materials, etc.



Every student who is **low-income**, **learning English**, OR in **foster care** generates 20% more funding above the base grant.

These funds must be spent on increasing and improving services for these high-need student groups in order to improve their achievement.



In districts where at least 55% of students are high-need, those high-need students above the 55% enrollment threshold generate an extra 50% of the base grant.

These funds must also be spent to increase or improve services for high-need students in order to improve their achievement.

Fiscal Year 2019-20 Local Accountability Plan



LCAP Goals

- Goal 1 College & Career
- Goal 2 Opportunity & Equity
- Goal 3 Whole Child
- Goal 4 Professional Capacity of Staff

Fiscal Year 2019-20 LCAP Budget Alignment



		Base Actions	Supplemental Actions	Federal Actions	Other State & Local Actions	LCAP TOTALS
Goal 1	College/ Career	1,105,000	752,450	100,000	50,000	2,007,450
Goal 2	Opportunity/ Equity	260,000	1,542,550	400,521	25,000	2,228,071
Goal 3	Whole Child	1,005,000	195,000	30,000	185,000	1,415,000
Goal 4	Professional Capacity	91,721,830	520,000	336,168	10,114,860	102,692,858
	TOTAL	94,091,830	3,010,000	866,689	10,374,860	108,343,379

- The LCAP Actions do not reflect the entire LVUSD budget. For example, the following are not specified in the LCAP nor included in the LCAP Budget:
 - Basic operating overhead, including utilities and supplies
 - Cost of home-to-school transportation for both general and special education students
 - Non-public school placements & specialized services for the special needs students

Budget by LCAP Goal

Fiscal Year 2019-20 Revenue Development



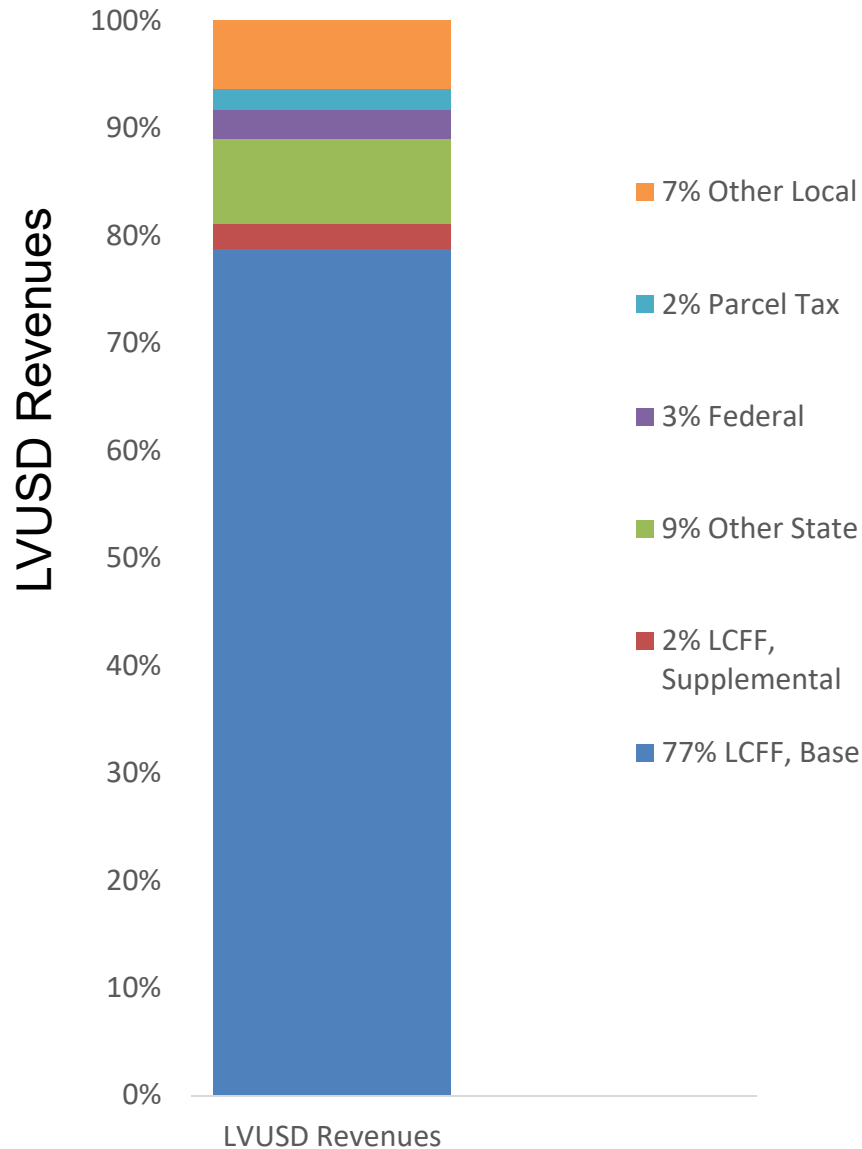
LCFF

- The Governor's budget includes Cost of Living (COLA) at 3.26%, \$3.0m.
- Includes the impact of continued declining enrollment, (\$1.6m).

Other Revenues

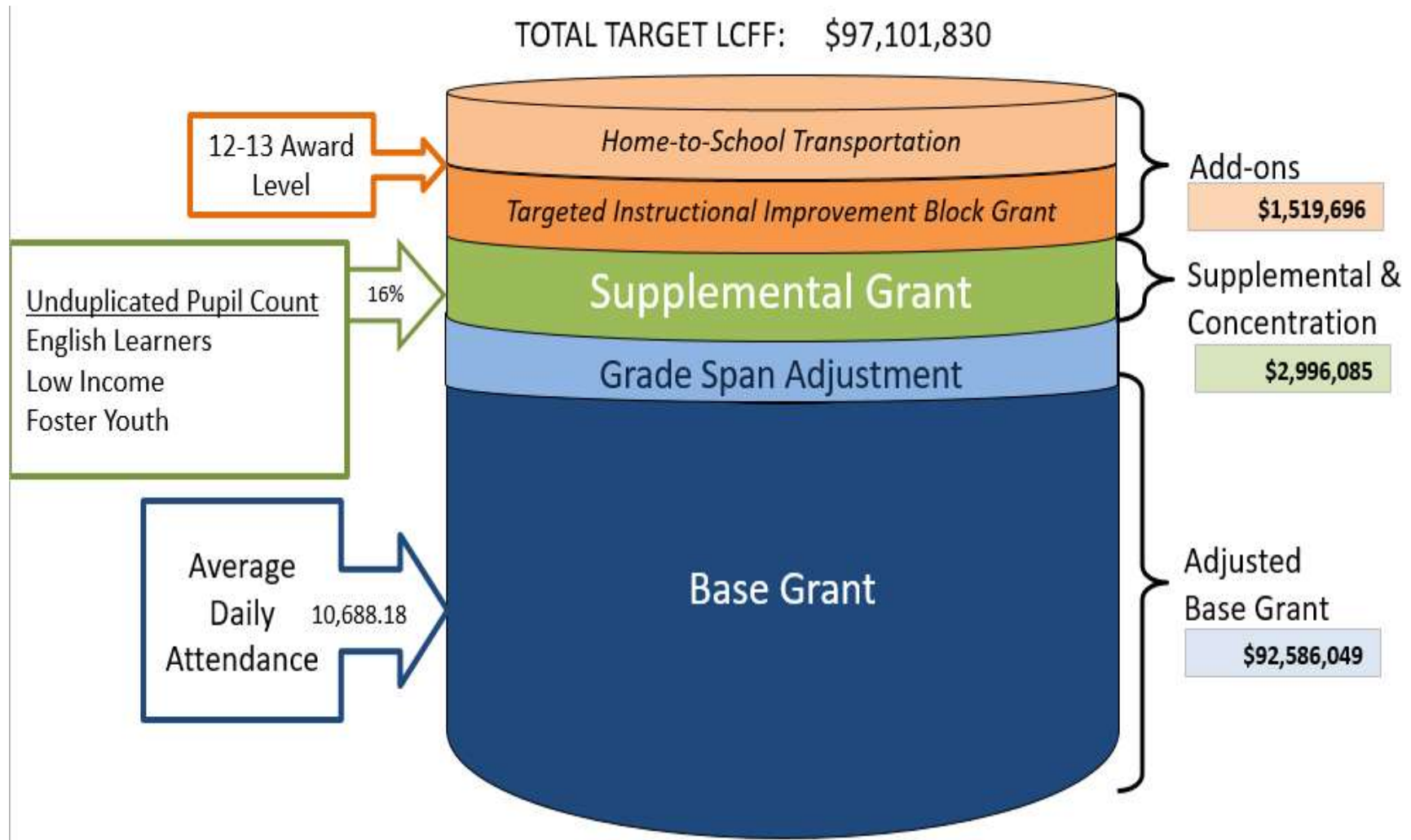
- The Governor's budget does not include proposals for one-time state funding grants.
- State contributions to the CTE Grant has concluded in 2018-19.
- State funding for Special Education is reduced due to declining enrollment and lost mental health funding.
- Any new categorical or one-time funds will be folded into the 45 day revise.

Fiscal Year 2019-20 Revenues



- 79% of budgeted revenues are from the State's Local Control Funding Formula (LCFF)
- Other State Restricted funds are mainly Special Education, Lottery, and one-time funds
- Federal funds are mainly Special Education, along with Title I, II, III and IV
- Other Local Funds include Booster and Foundation Support, along with leases/rentals and Measure E

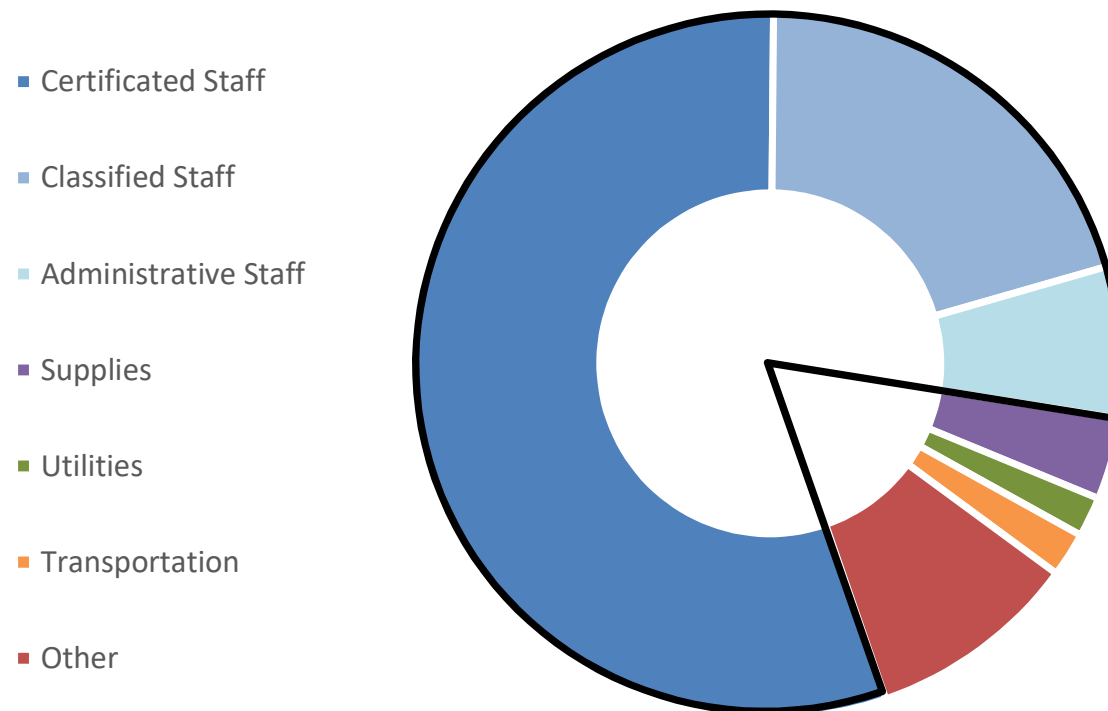
Fiscal Year 2019-20 Revenues - LCFF



Fiscal Year 2019-20 General Fund Expenses



It takes people to teach students...



83% of the budget is invested in personnel

Fiscal Year 2019-20 Expenditure Changes



- Budget Efficiencies, \$1.0m
- Removed 2018-19 certificated “one-time” staff development day, \$267k
- Annual movement of certificated step & column, \$693k
- Classified increase due to hiring vacancies (SpEd & Maintenance)
- STRS & PERS increase, \$1.3m
- Workers’ Comp & Health Insurance rate increased, \$410k
- Utilities & Services increased \$570k – grant programs and
cost of living increases
- Capital equipment reduced \$102k due to Prop 39 ending in 18-19

Fiscal Year 2019-20 Budget Summary



	(#s in Millions)
LCFF Revenues	\$97.1
Other Revenues	<u>\$22.8</u>
Total Revenues	\$119.9
Salaries & Benefits	\$ 105.7
Other Expenses	<u>\$ 22.9</u>
Total Expenses	\$128.6
Net Decrease in Fund Balance	(\$ 8.7)

Fiscal Year 2019-20 Projected Fund Balance



	June 30, 2019 - Projection	June 30, 2020 - Projection
<i>Restricted:</i>		
Instructional Materials	\$1,826k	\$968k
Grant carryover	853k	473k
Subtotal	2,679k	1,441k
<i>Unrestricted Non-Spendable:</i>		
Unfunded Pension Increase Reserve	4,215k	3,482k
Warehouse Stores/Revolving Cash	200k	200k
Classified Vacation Accrual	800k	800k
Financial Software Upgrade	398k	272k
Program Carryovers	472k	246k
Early Retirement Incentive	132k	96k
Subtotal	6,217k	5,096k
<i>Unrestricted Available:</i>		
Minimum Reserve (3%)	3,755k	3,859k
Unappropriated	14,942k	8,497k
Subtotal	18,697k	12,356k



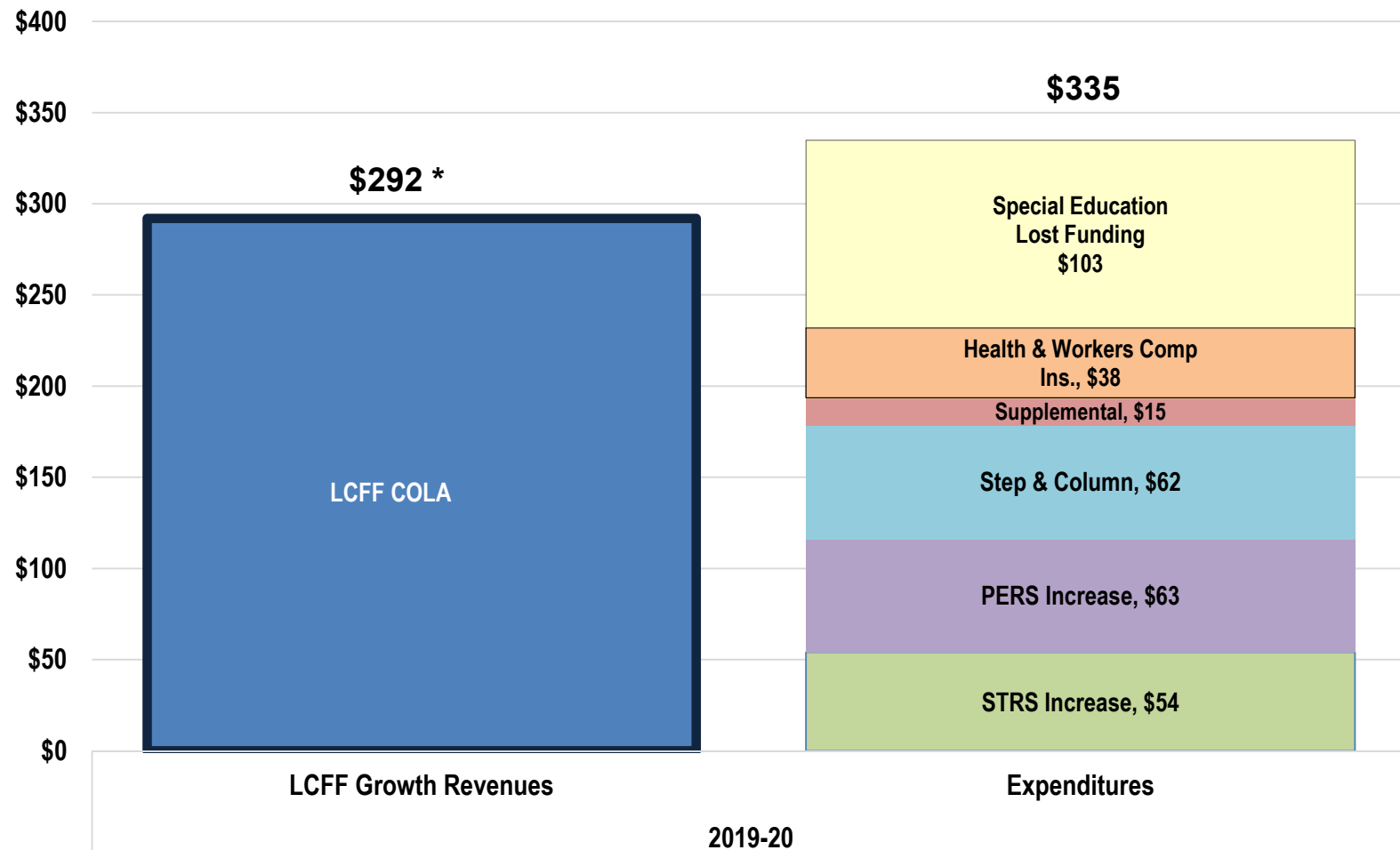
Statement of Reason

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** from the burden of increasing STRS and PERS contributions 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**.

Per Student Revenue vs. Expense



* Does not account for losses due to declining enrollment (-\$1.6m)

Critical Factors Impacting Projections



- The community's overwhelming support for Measure E has secured \$2.3m in annual funding for the next nine years.
- Current LCFF projections include the impact of declining enrollment (-\$1.6m) and cost of living increases for the next three years (ranging from 2.9%-3.5%).
- Elimination of one-time funding grants that districts were accustomed to receiving.
- Statutory rate increases to state STRS/PERS retirement programs.
- Budget efficiencies of \$1.0m are included in the next two years.
- The ability of the District to attract and retain staff in light of the disparate funding levels among districts with LCFF.
- The inability of the state and federal governments to properly fund Special Education.



Resolution No. 21-18

THEREFORE, BE IT RESOLVED, the Las Virgenes Unified School District Board of Education approves the following Budget Efficiency Plan for the 2019-20 and 2020-21 school years, as indicated below:

2019-20

- Restructuring of Secondary Staffing with Declining Enrollment for \$400,000
- Restructuring of Elementary Staffing with Declining Enrollment for \$300,000
- Restructuring of Technology Instruction \$115,000
- Restructuring of Clerical Staff for \$50,000
- Increase in Program Revenue for Center EdX for \$125,000
- ADA Recovery, Saturday School for \$10,000

2020-21

- Restructuring of Secondary Staffing with Declining Enrollment for \$400,000
- Restructuring of Secondary Support for \$150,000
- Restructuring of Maintenance & Grounds Support for \$150,000
- Defer Maintenance Projects for \$150,000
- Defer Curriculum Adoptions for \$150,000

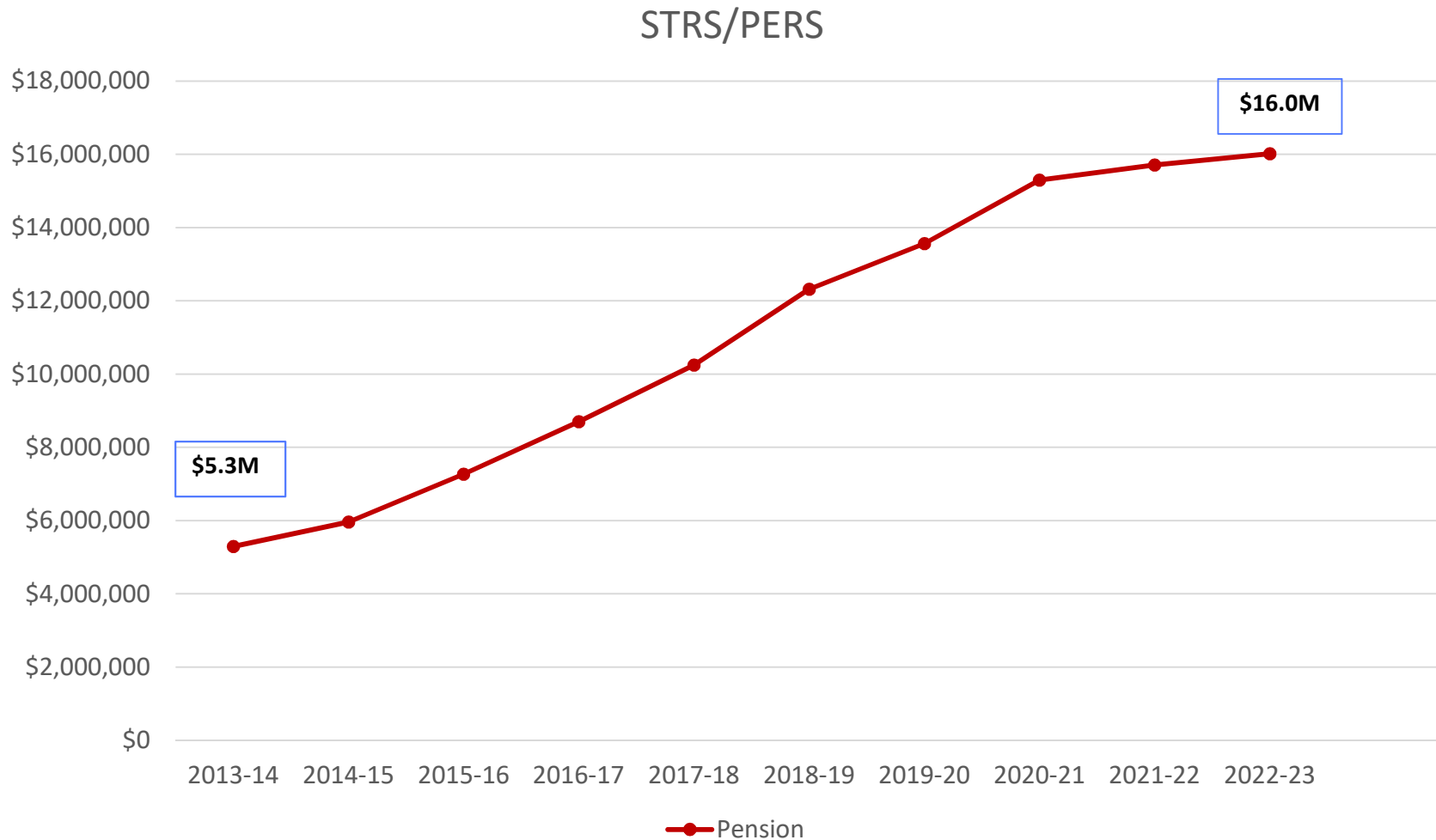
BE IT FURTHER RESOLVED, that the district will incorporate the aforementioned reductions in the 2019-20 Budget Adoption.

Factors for Multi-Year Projections



Assumptions	19/20	20/21	21/22
Enrollment Increase/(Decrease)	-1.77%	-1.25%	-1.25%
LCFF increase in average funding per ADA	3.32%	2.95%	2.78%
Certificated Step & Column Certificated Staffing due to enrollment change	1.25% (5.0 fte)	1.25% (5.0 fte)	1.25% (5.0 fte)
Classified Step & Column	0.25%	0.25%	0.25%
Salary Schedule Adjustments	Remove one-time SDD	Not included	Not included
STRS Retirement District contribution as a % of salary	\$9.3M 17.10%	\$10.4M 18.10%	\$10.5M 19.10%
PERS Retirement District contribution as a % of salary	\$4.3M 20.73%	\$4.9M 23.6%	\$5.2M 24.9%
One-time Funds	\$0.4M	\$0	\$0
Budget Efficiencies	(\$1.0M)	(\$2.0M)	(\$3.5M)

Annual District Pension Expense





Pension Assistance Proposal

	2019-20				2020-21			
	Current Law	Governor	Senate	LVUSD	Current Law	Governor	Senate	LVUSD
CalSTRS	18.13%	16.70%	16.33%	17.10%	19.10%	18.10%	17.30%	18.10%
CalPERS	20.73%	20.73%	18.93%	20.73%	23.60%	23.60%	21.80%	23.60%

Each 1% change in STRS = \$530k LVUSD

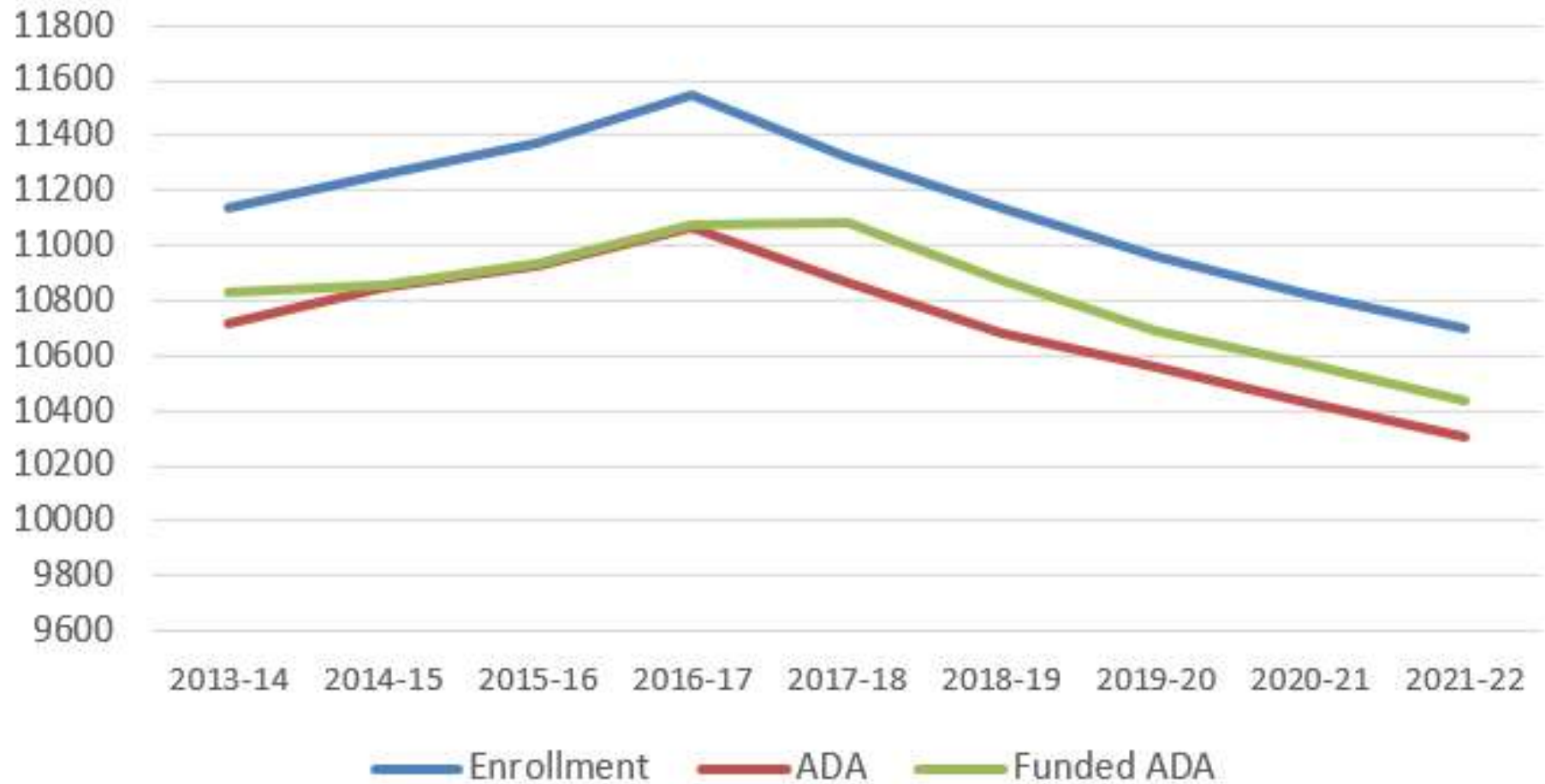
Each 1% change in PERS = \$215k LVUSD



Special Education Assistance Proposal

- | | LVUSD
Potential \$ |
|--|-----------------------|
| • Increase AB 602 general base funding | + \$350k |
| • Preschool Grant for 3, 4 & 5 year olds | + \$450k |

Enrollment & ADA



Multi-Year Results with Projections



2019-20 Adopted Budget						
	17/18	18/19	19/20	20/21	21/22	22/23
Combined General Fund						
Revenue Limit/LCFF	90,863,144	95,607,730	97,101,830	98,872,578	100,347,358	102,200,870
Other Revenues	22,129,880	21,205,194	19,665,980	19,563,208	19,543,452	19,525,811
Measure E Parcel Tax	2,263,707	2,263,000	2,263,000	2,263,000	2,263,000	2,263,000
Total Revenues	115,256,731	119,075,924	119,030,810	120,698,786	122,153,810	123,989,681
Personnel (prior to pension)	87,144,033	90,186,140	91,819,029	92,157,233	92,907,347	93,666,300
Statutory Pension Costs	10,244,075	12,015,526	13,565,359	15,296,143	15,709,447	16,017,035
Supplies & Other	22,189,889	22,296,091	22,758,795	21,801,548	22,842,259	23,211,973
Total Expenses	119,577,997	124,497,757	128,143,183	129,254,924	131,459,052	132,895,308
Net Operating Results	(4,321,266)	(5,421,832)	(9,112,373)	(8,556,137)	(9,305,242)	(8,905,627)
Add Revenue, One Time	3,255,000	4,189,128	916,228	-	-	-
Subtract, Expense: Carryover/One Time		(1,702,664)	(1,503,874)	-	-	-
Budget Efficiencies Implemented	853,000	1,040,000	1,000,000			
Unidentified Budget Efficiencies (cumulative)	-	-		2,000,000	5,500,000	8,275,000
Other One Time	4,108,000	3,526,464	412,354	2,000,000	5,500,000	8,275,000
Net Incr./(Decr.) Fund Balance	(213,266)	(1,895,368)	(8,700,019)	(6,556,137)	(3,805,242)	(630,627)
Beginning FB	29,649,029	29,435,763	27,593,005	18,892,986	12,336,848	8,531,606
Restatements		52,610				
Ending FB	29,435,763	27,593,005	18,892,986	12,336,848	8,531,606	7,900,979
UR Reserves	17.45%	14.82%	9.53%	5.15%	3.20%	3.01%
<i>Assumptions:</i>						
State Funded LCFF GAP & COLA	2.46%	7.22%	3.32%	2.95%	2.78%	3.13%
Enrollment Change	-1.88%	-1.63%	-1.77%	-1.25%	-1.25%	-1.00%

Deficit Management



Continued Three-Tier approach to managing the deficit

- 1) Planned reduction of reserves
- 2) Prudent management of declining enrollment
- 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 25th** LVUSD Budget Adoption
- **June 30th** Governor's Deadline, Signed Budget
- **August 13th** LVUSD Budget Revision to align with State Adopted Budget
- **December 10th** First Interim Budget Revision

Las Virgenes Unified School District

2019-20 Budget

Public Hearing: June 11, 2019

Adoption: June 25, 2019



Las Virgenes Unified School District



Annual Budget
2019/20

General Assumptions

Las Virgenes Unified 2019-2020 Budget General Assumptions

General Fund Revenues

Attendance & Local Control Funding Formula (LCFF)

- District-wide enrollment for 2019-20 is projected at 10,960, which reflects a decrease of 1.77%.
- 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, yet in line with prior years.
- Declining enrollment districts use prior year's ADA for LCFF funding. Funded ADA is 10,688.
- Governor's current proposal maintains full state funding and includes a statutory 3.26% projected Cost of Living Adjustment (COLA). Overall, the average funding in LVUSD is projected to increase 3.32% to \$9,085 per student ADA.
- The \$6.2M 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

- Title I funding is continuing for qualifying schools in 2019-2020 and is budgeted based on the reduced 2018-19 entitlement and expected 2019-20 reduction. 2018-19 included \$200k 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.
- Special Education funding at the federal level is slightly reduced due to anticipated SELPA (Special Education Local Plan Agency) projections as a result of declining enrollment.

State Funding

- Special Education funding at the state level is based on budget information from the Ventura County SELPA. The SELPA allocates funds proportionately among its members based on expected ADA, with a projected decrease in LVUSD of \$395k due to declining enrollment.

State Funding (cont.)

- Additionally, the SELPA is not expected to reimburse any portion of mental health and residential placement costs, resulting in an estimated loss of \$795k in the budget year. Comparatively, the District received full reimbursement in 2017-18 and 50% reimbursement in 2018-19.
- Lottery Revenues are calculated based on School Services estimates. The unrestricted portion is estimated at \$151/ADA (total \$1.7M), and the restricted portion of lottery funds (used to fund 1:1 student technology) is estimated at \$53/ADA (total of \$0.6M).
- The District participates in the Mandate Block Grant, and consistent with the prior year, is expecting to receive \$453k in 2019-20. In 2018-19, the Governor provided additional one-time block grant funding of \$2.0M for prior year mandates.
- The proposed 2019-20 budget does not include any unrestricted one-time funding, which school districts have been accustomed to receiving from the previous Governor. Any new categorical funds in the final state adoption will be updated in the 45 Day Revise Budget adjustment.
- The Career Technical Education (CTE) grant matching funds is no longer included in the proposed budget along with the Classified School Employee Professional Development grant, which was a one-year grant received in 2018-19. These grants totaled \$419k.
- No additional funds are budgeted in 2019-20 for the Low Performing Student Block grant as the \$812k will be recognized in the 2018-19 and spent over the two-year span.

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 fourth 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 \$3.4M. This program enables the outside organizations to cover the costs of specialty equipment, instructional assistants and specialists at the school sites.
- The District has ongoing lease agreements for some unused facilities and community rentals. Revenues for both leases and facility rentals total \$2.2M in the budget year.
- 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 \$450k for the 2019-2020 school year, consistent with 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).

Other Local Revenues (cont.)

- The District continues to offer approximately 30 spots for Foreign Exchange students to attend high school in the fall (some attending for a full year, some first semester only). These students pay tuition and are not reported in our state funding model. Total tuition budgeted is \$203k.
- Parent contributions for bus transportation are budgeted at \$222k and helps offset the cost of the program.
- The budget includes support from THE Foundation to help fund elementary counselors.
- Interest earnings are budgeted at \$350k.

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. Additionally for 2019-20, certificated unit costs are reduced by removing the one staff development day added to the work calendar as a one-time incentive for the 2018-19 fiscal year.
- Reductions in staffing from the current year reflect consolidating staffing sections at the secondary and declining enrollment at the elementary. Savings were realized through attrition.
- Certificated Administrators have increased to reflect grant-funded positions from the Low Performing Student Block Grant and Tobacco Prevention Grant.

Classified Salaries

- 2018-19 Classified Salaries are lower due to numerous vacant positions in Special Education and Maintenance. The 2019-20 projects the majority 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) contribution rates are statutorily scheduled to increase annually until 2020-21. The 2018-19 STRS rate is 16.28%. As the 2019-20 budget is being developed, there are many proposals at the State level regarding school districts’ contribution for the budget year. The LVUSD budget reflects the rate of 17.10%, a cost increase of \$579k.

Payroll Taxes and Benefits (cont.)

- PERS (State classified retirement program) contribution rates are adjusted every year and are scheduled to increase annually over the next six years. 2018-19 reflects a rate increase from 18.062% to 20.733% of payroll, a cost increase of \$671k.
- Workers' Compensation Insurance and Health insurance costs (employer portion) are projected to increase due to rate changes, \$410k.
- Estimates for Payroll Taxes and Benefits increased based on filling vacancies along with step and column.
- The following statutory benefit rates are used in preparing the budget:
 - STRS 17.10%
 - PERS 20.733%
 - OASDI 6.20%
 - Medicare 1.45%
 - SUI 0.05%
 - W. Comp 3.18%

Books & Supplies

- Books and Supplies reflect the cost of updated curriculum and 1:1 laptop refreshes at three grade levels.

Services & Other Operating Expenses

- Estimates for Services and Other Operating Expenses are increased in alignment with consumer price increases (CPI). Additional increases have been included to meet specific grant requirements.

Capital Outlay

- 2019-20 capital expenditures are budgeted to decrease \$102k as current year costs included several safety and security improvements along with Prop 39 energy saving projects that end June 30, 2019.

Other Tuition

- When a student has special needs that cannot be accommodated within our district program, they may be serviced through County programs. 2019-20 reflects a \$260k increase in the services provided by Ventura County for our special education students based on SELPA projected cost allocations.

Transfers Out

- Transfers to Deferred Maintenance increased by \$65k as part of the LCAP goal to return to 2007-08 funding levels.

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 in an effort 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.

2019-20 Budget: Contributions to Restricted Programs	
Workability/TPP, matching funds	5,361
4/5 Science Program, (balance after Parcel Tax funding)	204,237
Career Technical Education, no matching funds	1,172,940
Special Ed - Preschool	2,266,742
Special Ed – Transportation	1,433,650
Special Ed - Federal (Para Educators)	4,530,681
Special Ed - State (includes lost mental health funding)	15,475,387
Routine Restricted Maintenance (State required allocation)	3,879,975
Annual Transfer for Instructional Materials, Future Adoptions	900,000
TOTAL	29,868,973

Las Virgenes Unified 2018-2019 Budget General Assumptions

Other Funds

Child Nutrition Fund

Program costs are managed for the program to avoid encroachment on the General Fund. Participation and revenues are projected slightly higher than current year sales due to a proposed \$0.50 increase per paid meal as well as continued participation in the online application for the Free & Reduced program. Expenditures are projected to increase due to employee benefit costs and escalating food and supply costs. Fund balances are reserved for repairs and capital improvements to cafeteria equipment, facilities and vehicles.

Deferred Maintenance Fund

The summer of 2019 has a number of sizeable maintenance projects scheduled for work, including flooring at 8 sites, roofing repairs across the district and the final phase of window tinting for safety measures at 3 sites. 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

2019-20 projects include completion of the Lupin Hill multi-purpose building project as well as the city partnership for creating a second drop-off and staff parking lot at Round Meadow elementary.

Capital Facilities Fund

Developer Fees of \$650k are budgeted based on a conservative historical collections average. 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 2019.

**2019-2020 Budget
Assumptions for Multi-Year Projection**

	19/20	20/21	21/22
LCFF Cost of Living increase (average per ADA)	3.32%	2.95%	2.78%
Enrollment Decrease	(1.77%)	(1.25%)	(1.25%)
Certificated Step & Column Certificated Staffing	1.25% (5.0 FTE)	1.25% (5.0 FTE)	1.25% (5.0 FTE)
Classified Step & Column	0.25% for longevity increase	0.25% for longevity increase	0.25% for longevity increase
Salary Adjustments	Remove one-time addition of 1 day from the work calendar	Not included	Not included
Funded ADA (greater of the current or prior year's actuals)	10,688	10,571	10,439
STRS Retirement Cost District contribution as % of salary <i>Rate increase from prior year</i>	\$9.3M 17.10% rate 5.0% incr.	\$10.4M 18.10% rate 5.8% incr.	\$10.5M 19.10% rate 5.5% incr.
PERS Retirement Cost District contribution as % of salary <i>Rate increase from prior year</i>	\$4.3M 20.73% rate 14.8% incr.	\$4.9M 23.60% rate 13.8% incr.	\$5.2M 24.90% rate 5.5% incr.

Las Virgenes Unified School District



Annual Budget
2019/20

Local Control and Accountability Plan
Budget Alignment

Fiscal Year 2019-20 Local Accountability Plan



LCAP Goals

- Goal 1 College & Career
- Goal 2 Opportunity & Equity
- Goal 3 Whole Child
- Goal 4 Professional Capacity of Staff

Fiscal Year 2019-20 LCAP Budget Alignment



		Base Actions	Supplemental Actions	Federal Actions	Other State & Local Actions	LCAP TOTALS
Goal 1	College/ Career	1,105,000	752,450	100,000	50,000	2,007,450
Goal 2	Opportunity/ Equity	260,000	1,542,550	400,521	25,000	2,228,071
Goal 3	Whole Child	1,005,000	195,000	30,000	185,000	1,415,000
Goal 4	Professional Capacity	91,721,830	520,000	336,168	10,114,860	102,692,858
	TOTAL	94,091,830	3,010,000	866,689	10,374,860	108,343,379

- The LCAP Actions do not reflect the entire LVUSD budget. For example, the following are not specified in the LCAP nor included in the LCAP Budget:
 - Basic operating overhead, including utilities and supplies
 - Cost of home-to-school transportation for both general and special education students
 - Non-public school placements & specialized services for the special needs students

UPDATED

Budget by LCAP Goal

Las Virgenes Unified School District
2019-2020 LCAP Executive Summary-Finance



Focus Areas	Goal	2019-2020 Actions	Budget Base Grant	Budget Supplemental Grant	Budget Federal Categorical	Budget State and Local Grants
College and Career (CCR)	<i>LVUSD will support students with the curriculum, instruction, and intentional guidance to provide every opportunity for success in College and Career.</i>	Action # 1: Increase High School Graduation Rates and College Eligibility Action # 2: Enhance Access and Fluency with College and Career Information for Families Action # 3: Adopt Innovative Instructional Resources Action # 4: Deploy Alternative Learning Program in Grades K-12 Action # 5: Implement <i>Forward Learning Technology Strategic Plan</i> Action # 6: Enhance the Quality and Quantity of Reading and Writing in K-8 Action # 7: Implement High-Yield Math Practices across K-12 Action # 8: Build Capacity around a Claim-Evidence-Reasoning Approach to Inquiry in STEAM subjects and Argument Writing in Humanities Action # 9: Expand Business-School partnerships and internship opportunities Action # 10: Develop Career Technical-Education certification program with Moorpark College	CCR 1: None CCR 2: None CCR 3: \$715,000 CCR 4: None CCR 5: \$300,000 CCR 6: \$20,000 CCR 7: \$20,000 CCR 8: \$10,000 CCR 9: \$40,000 CCR 10: None	CCR 1: None CCR 2: None CCR 3: \$200,000 CCR 4: \$467,450 CCR 5: None CCR 6: \$85,000 CCR 7: None CCR 8: None CCR 9: None CCR 10: None	CCR 1: None CCR 2: None CCR 3: \$30,000 CCR 4: \$50,000 CCR 5: None CCR 6: None CCR 7: \$10,000 CCR 8: \$10,000 CCR 9: None CCR 10: None	CCR 1: None CCR 2: None CCR 3: None CCR 4: None CCR 5: None CCR 6: \$20,000 CCR 7: \$10,000 CCR 8: None CCR 9: \$20,000 CCR 10: None
Opportunity and Equity (OE)	<i>LVUSD will provide regular assessment, monitoring, and intervention support to expose students to every school Opportunity possible.</i>	Action # 1: Deploy the Early College Academy Program in Grades 6-10 Action # 2: Develop Saturday and after school credit recovery programs Action # 3: Deploy Comprehensive Monitoring of RFP and LTEL Students Action # 4: Implement PSAT in Grades 8 and 10 Action # 5: Provide Equitable Access to School Services for Students with Unique Needs Action # 6: Develop early intervention program for ELA and Mathematics Action # 7: Support Implementation of Equity-Based Programs Action # 8: Form Early Childhood Taskforce to Discuss Preschool Options	OE 1: None OE 2: None OE 3: None OE 4: None OE 5: \$250,000 OE 6: None OE 7: None OE 8: \$10,000	OE 1: \$525,000 OE 2: None OE 3: \$974,550 OE 4: None OE 5: None OE 6: None OE 7: \$43,000 OE 8: None	OE 1: None OE 2: None OE 3: \$68,642 OE 4: None OE 5: None OE 6: \$331,879 OE 7: None OE 8: None	OE 1: None OE 2: None OE 3: None OE 4: \$25,000 OE 5: None OE 6: None OE 7: None OE 8: None
Whole Child (WC)	<i>LVUSD will cultivate the health, safety, and well-being of the Whole Child through curriculum, counseling, and positive learning spaces.</i>	Action # 1: Continue to Implement Student 360 Program Action # 2: Continue to Grow Participation in Community 360 Events Action # 3: Sustain Partnerships with the Community 360 Counseling Center Action # 4: Sustain Restorative Discipline Models District-Wide Action # 5: Maintain Safe and Accessible Facilities for All Students Action # 6: Expand Wellness Options and Education Action # 7: Develop a Mindset of Environmental Sustainability Action # 8: Develop Media Centers as Hubs of Student 360 and Literacy Action # 9: Develop Arts Integration Strategic Plan Action # 10: Develop a K-5 Counseling Plan and Implement 6-12 Plan	WC 1: None WC 2: None WC 3: None WC 4: None WC 5: \$980,000 WC 6: \$10,000 WC 7: \$15,000 WC 8: None WC 9: None WC 10: None	WC 1: \$90,000 WC 2: \$45,000 WC 3: None WC 4: None WC 5: None WC 6: None WC 7: None WC 8: \$60,000 WC 9: None WC 10: None	WC 1: None WC 2: None WC 3: None WC 4: None WC 5: None WC 6: \$30,000 WC 7: None WC 8: None WC 9: None WC 10: None	WC 1: None WC 2: None WC 3: \$175,000 WC 4: None WC 5: None WC 6: None WC 7: None WC 8: None WC 9: \$10,000 WC 10: None
Professional Capacity (PC)	<i>LVUSD will build the Professional Capacity of our staff to prepare current and future teachers and leaders to best meet our students' diverse needs.</i>	Action # 1: Sustain Center for Educational Excellence (Credential Programs) for Teacher/Leader Development Action # 2: Develop and Deploy Robust Offering of Student-360 Aligned Talent Development Action # 3: Retain, Attract, and Support Highly Qualified Teachers and Other Staff with Competitive Salaries and Benefits Action # 4: Begin Three-Year Roll-out of Professional Learning Community Training Action # 5: Continue to Work Toward a Balanced Budget and Fiscal Solvency	PC 1: \$123,800 PC 2: \$250,000 PC 3: \$91,348,030 PC 4: None PC 5: None	PC 1: None PC 2: \$420,000 PC 3: None PC 4: \$100,000 PC 5: None	PC 1: 154,168 PC 2: \$182,000 PC 3: None PC 4: None PC 5: None	PC 1: None PC 2: None PC 3: \$10,074,860 PC 4: \$40,000 PC 5: None

Las Virgenes Unified School District



Annual Budget
2019/20

State SACS
(Standard Account Code Structure)

Financial Reporting Software

ANNUAL BUDGET REPORT:
July 1, 2019 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 07, 2019

Place: 4111 Las Virgenes Rd. Calabasas, CA
Date: June 11, 2019
Time: _____

Adoption Date: June 25, 2019

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 (2018-19) 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
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 approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 25, 2019	
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, Section 3: Actions, Services, and Expenditures?		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	

			2018-19 Estimated Actuals			2019-20 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							
A. REVENUES									
1) LCFF Sources		8010-8099	95,607,730.00	0.00	95,607,730.00	97,101,830.00	0.00	97,101,830.00	1.6%
2) Federal Revenue		8100-8299	0.00	3,373,995.00	3,373,995.00	0.00	3,175,012.00	3,175,012.00	-5.9%
3) Other State Revenue		8300-8599	4,142,462.00	8,966,494.00	13,108,956.00	2,118,413.00	6,975,064.00	9,093,477.00	-30.6%
4) Other Local Revenue		8600-8799	9,709,508.49	1,229,532.00	10,939,040.49	9,211,583.00	1,219,182.00	10,430,765.00	-4.6%
5) TOTAL, REVENUES			109,459,700.49	13,570,021.00	123,029,721.49	108,431,826.00	11,369,258.00	119,801,084.00	-2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	44,116,793.00	11,365,694.00	55,482,487.00	43,978,359.00	11,549,194.00	55,527,553.00	0.1%
2) Classified Salaries		2000-2999	13,377,429.00	7,232,161.00	20,609,590.00	13,750,792.00	7,736,439.00	21,487,231.00	4.3%
3) Employee Benefits		3000-3999	19,953,865.00	6,955,724.00	26,909,589.00	20,970,528.00	7,702,950.00	28,673,478.00	6.6%
4) Books and Supplies		4000-4999	1,949,003.18	2,737,797.23	4,686,800.41	2,054,029.00	2,684,988.00	4,739,017.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	7,504,342.53	7,681,927.18	15,186,269.71	7,872,259.00	7,883,551.00	15,755,810.00	3.8%
6) Capital Outlay		6000-6999	413,914.46	156,357.97	570,272.43	172,325.00	295,519.79	467,844.79	-18.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	93,100.00	769,255.00	862,355.00	93,100.00	1,029,255.00	1,122,355.00	30.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,009,530.00)	947,587.00	(61,943.00)	(2,720,178.00)	2,613,946.00	(106,232.00)	71.5%
9) TOTAL, EXPENDITURES			86,398,917.17	37,846,503.38	124,245,420.55	86,171,214.00	41,495,842.79	127,667,056.79	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,060,783.32	(24,276,482.38)	(1,215,699.06)	22,260,612.00	(30,126,584.79)	(7,865,972.79)	547.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	218,931.00	0.00	218,931.00	145,954.00	0.00	145,954.00	-33.3%
b) Transfers Out		7600-7629	0.00	915,000.00	915,000.00	0.00	980,000.00	980,000.00	7.1%
2) Other Sources/Uses									
a) Sources		8930-8979	16,400.00	0.00	16,400.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,776,968.57)	24,776,968.57	0.00	(29,868,973.00)	29,868,973.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,541,637.57)	23,861,968.57	(679,669.00)	(29,723,019.00)	28,888,973.00	(834,046.00)	22.7%

			2018-19 Estimated Actuals			2019-20 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							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,480,854.25)	(414,513.81)	(1,895,368.06)	(7,462,407.00)	(1,237,611.79)	(8,700,018.79)	359.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,342,365.30	3,093,397.29	29,435,762.59	24,914,121.06	2,678,883.48	27,593,004.54	-6.3%
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)			26,342,365.30	3,093,397.29	29,435,762.59	24,914,121.06	2,678,883.48	27,593,004.54	-6.3%
d) Other Restatements		9795	52,610.01	0.00	52,610.01	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,394,975.31	3,093,397.29	29,488,372.60	24,914,121.06	2,678,883.48	27,593,004.54	-6.4%
2) Ending Balance, June 30 (E + F1e)			24,914,121.06	2,678,883.48	27,593,004.54	17,451,714.06	1,441,271.69	18,892,985.75	-31.5%
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	2,678,883.48	2,678,883.48	0.00	1,441,271.69	1,441,271.69	-46.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	5,218,554.00	0.00	5,218,554.00	4,450,067.00	0.00	4,450,067.00	-14.7%
STRS/PERS Retirement Increase	0000	9760				3,482,517.00		3,482,517.00	
Classified Vacation Accrual	0000	9760				800,000.00		800,000.00	
Early Retirement Incentive	0000	9760				96,000.00		96,000.00	
Parcel Tax Reserves	0000	9760				71,550.00		71,550.00	
STRS/PERS Retirement Increase	0000	9760	4,215,265.00		4,215,265.00				
Classified Vacation Accrual	0000	9760	800,000.00		800,000.00				
Early Retirement Incentive	0000	9760	131,739.00		131,739.00				
Parcel Tax Reserves	0000	9760	71,550.00		71,550.00				
d) Assigned									
Other Assignments		9780	798,000.00	0.00	798,000.00	446,000.00	0.00	446,000.00	-44.1%
Financial Software Upgrade	0000	9780				272,000.00		272,000.00	
School Site Carryover	0000	9780				174,000.00		174,000.00	
Financial Software Upgrade	0000	9780	398,000.00		398,000.00				
School Site Carryover	0000	9780	400,000.00		400,000.00				
e) Unassigned/Unappropriated									

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
Reserve for Economic Uncertainties		9789	3,754,813.00	0.00	3,754,813.00	3,859,412.00	0.00	3,859,412.00	2.8%
Unassigned/Unappropriated Amount		9790	14,942,754.06	0.00	14,942,754.06	8,496,235.06	0.00	8,496,235.06	-43.1%

P7

			2018-19 Estimated Actuals			2019-20 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							
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									

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2018-19 Estimated Actuals			2019-20 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	38,336,345.00	0.00	38,336,345.00	40,803,445.00	0.00	40,803,445.00	6.4%
Education Protection Account State Aid - Current Year		8012	7,002,795.00	0.00	7,002,795.00	6,208,612.00	0.00	6,208,612.00	-11.3%
State Aid - Prior Years		8019	12,756.00	0.00	12,756.00	0.00	0.00	0.00	-100.0%
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	41,996,601.00	0.00	41,996,601.00	41,830,540.00	0.00	41,830,540.00	-0.4%
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			95,607,730.00	0.00	95,607,730.00	97,101,830.00	0.00	97,101,830.00	1.6%
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	2018-19 Estimated Actuals			2019-20 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			95,607,730.00	0.00	95,607,730.00	97,101,830.00	0.00	97,101,830.00	1.6%
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	1,995,409.00	1,995,409.00	0.0%
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		815,900.00	815,900.00		643,879.00	643,879.00	-21.1%
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		162,203.00	162,203.00		154,168.00	154,168.00	-5.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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		76,624.00	76,624.00		68,642.00	68,642.00	-10.4%
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, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		47,896.00	47,896.00		49,371.00	49,371.00	3.1%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		45,942.00	45,942.00		45,942.00	45,942.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	230,021.00	230,021.00	0.00	217,601.00	217,601.00	-5.4%
TOTAL, FEDERAL REVENUE			0.00	3,373,995.00	3,373,995.00	0.00	3,175,012.00	3,175,012.00	-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		5,913,122.00	5,913,122.00		5,517,823.00	5,517,823.00	-6.7%
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	2,448,760.00	0.00	2,448,760.00	453,185.00	0.00	453,185.00	-81.5%
Lottery - Unrestricted and Instructional Materials		8560	1,693,702.00	637,189.00	2,330,891.00	1,665,228.00	584,484.00	2,249,712.00	-3.5%
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%

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
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		0.00	0.00	0.0%
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		343,321.00	343,321.00		0.00	0.00	-100.0%
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	0.00	2,072,862.00	2,072,862.00	0.00	872,757.00	872,757.00	-57.9%
TOTAL, OTHER STATE REVENUE			4,142,462.00	8,966,494.00	13,108,956.00	2,118,413.00	6,975,064.00	9,093,477.00	-30.6%

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			2018-19 Estimated Actuals			2019-20 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	2,263,000.00	0.00	2,263,000.00	2,263,000.00	0.00	2,263,000.00	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	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,134,858.00	0.00	2,134,858.00	2,184,858.00	0.00	2,184,858.00	2.3%
Interest		8660	444,204.00	0.00	444,204.00	350,000.00	0.00	350,000.00	-21.2%
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	203,000.00	0.00	203,000.00	203,000.00	0.00	203,000.00	0.0%
Transportation Fees From Individuals		8675	240,000.00	0.00	240,000.00	222,000.00	0.00	222,000.00	-7.5%
Interagency Services		8677	0.00	119,084.00	119,084.00	0.00	119,084.00	119,084.00	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									

			2018-19 Estimated Actuals			2019-20 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	4,424,446.49	660,448.00	5,084,894.49	3,988,725.00	650,098.00	4,638,823.00	-8.8%
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			9,709,508.49	1,229,532.00	10,939,040.49	9,211,583.00	1,219,182.00	10,430,765.00	-4.6%
TOTAL, REVENUES			109,459,700.49	13,570,021.00	123,029,721.49	108,431,826.00	11,369,258.00	119,801,084.00	-2.6%

			2018-19 Estimated Actuals			2019-20 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
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	37,747,905.00	8,707,497.00	46,455,402.00	37,337,498.00	8,623,421.00	45,960,919.00	-1.1%
Certificated Pupil Support Salaries		1200	2,417,049.00	1,807,834.00	4,224,883.00	2,167,747.00	1,905,053.00	4,072,800.00	-3.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,909,116.00	777,744.00	4,686,860.00	4,429,495.00	949,194.00	5,378,689.00	14.8%
Other Certificated Salaries		1900	42,723.00	72,619.00	115,342.00	43,619.00	71,526.00	115,145.00	-0.2%
TOTAL, CERTIFICATED SALARIES			44,116,793.00	11,365,694.00	55,482,487.00	43,978,359.00	11,549,194.00	55,527,553.00	0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	726,585.00	5,364,647.00	6,091,232.00	763,969.00	5,677,033.00	6,441,002.00	5.7%
Classified Support Salaries		2200	4,628,690.00	952,108.00	5,580,798.00	4,764,738.00	1,061,041.00	5,825,779.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	1,053,415.00	119,366.00	1,172,781.00	1,153,604.00	115,332.00	1,268,936.00	8.2%
Clerical, Technical and Office Salaries		2400	4,046,831.00	257,940.00	4,304,771.00	4,053,305.00	288,113.00	4,341,418.00	0.9%
Other Classified Salaries		2900	2,921,908.00	538,100.00	3,460,008.00	3,015,176.00	594,920.00	3,610,096.00	4.3%
TOTAL, CLASSIFIED SALARIES			13,377,429.00	7,232,161.00	20,609,590.00	13,750,792.00	7,736,439.00	21,487,231.00	4.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,922,316.00	1,777,875.00	8,700,191.00	7,267,447.00	2,011,441.00	9,278,888.00	6.7%
PERS		3201-3202	2,256,855.00	1,358,480.00	3,615,335.00	2,621,700.00	1,664,771.00	4,286,471.00	18.6%
OASDI/Medicare/Alternative		3301-3302	1,674,684.00	751,077.00	2,425,761.00	1,722,445.00	793,115.00	2,515,560.00	3.7%
Health and Welfare Benefits		3401-3402	6,596,872.00	2,440,201.00	9,037,073.00	6,683,198.00	2,536,119.00	9,219,317.00	2.0%
Unemployment Insurance		3501-3502	28,214.00	9,391.00	37,605.00	28,948.00	9,751.00	38,699.00	2.9%
Workers' Compensation		3601-3602	1,692,558.00	563,294.00	2,255,852.00	1,849,722.00	634,267.00	2,483,989.00	10.1%
OPEB, Allocated		3701-3702	484,086.00	0.00	484,086.00	499,086.00	0.00	499,086.00	3.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	298,280.00	55,406.00	353,686.00	297,982.00	53,486.00	351,468.00	-0.6%
TOTAL, EMPLOYEE BENEFITS			19,953,865.00	6,955,724.00	26,909,589.00	20,970,528.00	7,702,950.00	28,673,478.00	6.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,829,905.95	1,829,905.95	0.00	1,504,314.00	1,504,314.00	-17.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,338,562.40	679,816.01	2,018,378.41	1,560,479.00	721,419.00	2,281,898.00	13.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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	610,440.78	228,075.27	838,516.05	493,550.00	459,255.00	952,805.00	13.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,949,003.18	2,737,797.23	4,686,800.41	2,054,029.00	2,684,988.00	4,739,017.00	1.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,036,000.00	1,342,409.00	2,378,409.00	1,036,000.00	1,310,234.00	2,346,234.00	-1.4%
Travel and Conferences		5200	260,423.22	121,392.37	381,815.59	360,143.00	149,150.00	509,293.00	33.4%
Dues and Memberships		5300	77,557.64	245.00	77,802.64	104,030.00	4,910.00	108,940.00	40.0%
Insurance		5400 - 5450	756,696.00	0.00	756,696.00	805,881.00	0.00	805,881.00	6.5%
Operations and Housekeeping Services		5500	2,272,936.00	0.00	2,272,936.00	2,345,215.00	0.00	2,345,215.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	157,381.47	396,631.82	554,013.29	123,174.00	485,903.00	609,077.00	9.9%
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	2,825,534.38	5,801,740.99	8,627,275.37	2,963,441.00	5,853,635.00	8,817,076.00	2.2%
Communications		5900	138,513.82	19,508.00	158,021.82	155,075.00	79,719.00	234,794.00	48.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,504,342.53	7,681,927.18	15,186,269.71	7,872,259.00	7,883,551.00	15,755,810.00	3.8%

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			2018-19 Estimated Actuals			2019-20 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
CAPITAL OUTLAY									
Land		6100	23,660.00	0.00	23,660.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	270,912.50	0.00	270,912.50	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	95,882.97	95,882.97	0.00	45,430.79	45,430.79	-52.6%
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	119,341.96	60,475.00	179,816.96	172,325.00	250,089.00	422,414.00	134.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			413,914.46	156,357.97	570,272.43	172,325.00	295,519.79	467,844.79	-18.0%
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	93,100.00	590,000.00	683,100.00	93,100.00	850,000.00	943,100.00	38.1%
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%

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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	173,255.00	173,255.00	0.0%
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)			93,100.00	769,255.00	862,355.00	93,100.00	1,029,255.00	1,122,355.00	30.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(947,587.00)	947,587.00	0.00	(2,613,946.00)	2,613,946.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(61,943.00)	0.00	(61,943.00)	(106,232.00)	0.00	(106,232.00)	71.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,009,530.00)	947,587.00	(61,943.00)	(2,720,178.00)	2,613,946.00	(106,232.00)	71.5%
TOTAL, EXPENDITURES			86,398,917.17	37,846,503.38	124,245,420.55	86,171,214.00	41,495,842.79	127,667,056.79	2.8%

			2018-19 Estimated Actuals			2019-20 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							
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	218,931.00	0.00	218,931.00	145,954.00	0.00	145,954.00	-33.3%
(a) TOTAL, INTERFUND TRANSFERS IN			218,931.00	0.00	218,931.00	145,954.00	0.00	145,954.00	-33.3%
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	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	915,000.00	915,000.00	0.00	980,000.00	980,000.00	7.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	915,000.00	915,000.00	0.00	980,000.00	980,000.00	7.1%
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	16,400.00	0.00	16,400.00	0.00	0.00	0.00	-100.0%
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	2018-19 Estimated Actuals			2019-20 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			16,400.00	0.00	16,400.00	0.00	0.00	0.00	-100.0%
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	(24,051,968.57)	24,051,968.57	0.00	(28,968,973.00)	28,968,973.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(725,000.00)	725,000.00	0.00	(900,000.00)	900,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(24,776,968.57)	24,776,968.57	0.00	(29,868,973.00)	29,868,973.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(24,541,637.57)	23,861,968.57	(679,669.00)	(29,723,019.00)	28,888,973.00	(834,046.00)	22.7%

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	1,513,480.00	1,608,800.00	6.3%
5) TOTAL, REVENUES			1,909,480.00	2,004,800.00	5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	895,050.00	923,843.00	3.2%
3) Employee Benefits		3000-3999	371,916.00	391,604.00	5.3%
4) Books and Supplies		4000-4999	631,373.25	704,003.00	11.5%
5) Services and Other Operating Expenditures		5000-5999	49,585.03	55,390.00	11.7%
6) Capital Outlay		6000-6999	0.00	50,000.00	New
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	61,943.00	106,232.00	71.5%
9) TOTAL, EXPENDITURES			2,009,867.28	2,231,072.00	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,387.28)	(226,272.00)	125.4%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,387.28)	(226,272.00)	125.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	498,137.52	397,750.24	-20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			498,137.52	397,750.24	-20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			498,137.52	397,750.24	-20.2%
2) Ending Balance, June 30 (E + F1e)			397,750.24	171,478.24	-56.9%
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	397,750.24	171,478.24	-56.9%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	134,512.00	134,848.00	0.2%
3) Employee Benefits		3000-3999	60,330.00	62,607.00	3.8%
4) Books and Supplies		4000-4999	131,546.45	146,000.00	11.0%
5) Services and Other Operating Expenditures		5000-5999	254,508.46	269,336.00	5.8%
6) Capital Outlay		6000-6999	370,356.44	300,000.00	-19.0%
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			951,253.35	912,791.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(941,253.35)	(902,791.00)	-4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	915,000.00	980,000.00	7.1%
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			915,000.00	980,000.00	7.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,253.35)	77,209.00	-394.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	286,102.67	259,849.32	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			286,102.67	259,849.32	-9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			286,102.67	259,849.32	-9.2%
2) Ending Balance, June 30 (E + F1e)			259,849.32	337,058.32	29.7%
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	160,000.00	320,000.00	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	99,849.32	17,058.32	-82.9%
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	2018-19 Estimated Actuals	2019-20 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	4,993.78	50,000.00	901.2%
5) Services and Other Operating Expenditures		5000-5999	517,773.13	225,000.00	-56.5%
6) Capital Outlay		6000-6999	6,396,332.43	4,476,000.00	-30.0%
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			6,919,099.34	4,751,000.00	-31.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,769,099.34)	(4,601,000.00)	-32.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	10,202,644.00	0.00	-100.0%
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			10,202,644.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,433,544.66	(4,601,000.00)	-234.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,967,551.36	8,401,096.02	69.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,967,551.36	8,401,096.02	69.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,967,551.36	8,401,096.02	69.1%
2) Ending Balance, June 30 (E + F1e)			8,401,096.02	3,800,096.02	-54.8%
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	8,401,096.02	3,800,096.02	-54.8%
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	2018-19 Estimated Actuals	2019-20 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	900,000.00	800,000.00	-11.1%
5) TOTAL, REVENUES			900,000.00	800,000.00	-11.1%
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	63,178.27	40,000.00	-36.7%
5) Services and Other Operating Expenditures		5000-5999	100,606.35	75,700.00	-24.8%
6) Capital Outlay		6000-6999	0.00	10,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	588,336.00	588,081.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			752,120.62	713,781.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			147,879.38	86,219.00	-41.7%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			147,879.38	86,219.00	-41.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,127,327.25	8,275,206.63	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,127,327.25	8,275,206.63	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,127,327.25	8,275,206.63	1.8%
2) Ending Balance, June 30 (E + F1e)			8,275,206.63	8,361,425.63	1.0%
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	8,275,206.63	8,361,425.63	1.0%
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	2018-19 Estimated Actuals	2019-20 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	118,254.00	12,000.00	-89.9%
5) TOTAL, REVENUES			118,254.00	12,000.00	-89.9%
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)			118,254.00	12,000.00	-89.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	218,931.00	145,954.00	-33.3%
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			(218,931.00)	(145,954.00)	-33.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(100,677.00)	(133,954.00)	33.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	818,592.51	717,915.51	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			818,592.51	717,915.51	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			818,592.51	717,915.51	-12.3%
2) Ending Net Position, June 30 (E + F1e)			717,915.51	583,961.51	-18.7%
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	717,915.51	583,961.51	-18.7%

Description	2018-19 Estimated Actuals			2019-20 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)	10,680.10	10,680.10	10,861.69	10,562.60	10,562.60	10,680.10
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)	10,680.10	10,680.10	10,861.69	10,562.60	10,562.60	10,680.10
5. District Funded County Program ADA						
a. County Community Schools	8.08	8.08	9.01	8.08	8.08	8.08
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	8.08	8.08	9.01	8.08	8.08	8.08
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,688.18	10,688.18	10,870.70	10,570.68	10,570.68	10,688.18
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			32,575,059.88	32,133,890.92	23,257,011.33	23,947,886.47	14,760,821.56	11,835,102.29	25,021,275.42	26,992,914.49
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,040,172.00	2,040,172.00	5,224,463.00	3,672,310.00	3,672,310.00	5,178,581.25	3,672,310.00	3,672,310.00
Property Taxes	8020-8079		1,313,366.93	1,538,361.15	21,688.78	0.00	537,993.33	16,642,550.86	5,639,606.23	4,817,170.15
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		59,087.76	25,722.14	219,334.36	(2,215,487.09)	1,908,635.33	112,157.00	355,635.00	(265,985.00)
Other State Revenue	8300-8599		275,891.00	275,891.00	1,098,814.60	(1,190.06)	514,437.00	949,789.00	1,036,364.93	496,604.00
Other Local Revenue	8600-8799		606,708.68	398,592.01	694,575.45	190,723.69	544,304.70	1,248,141.40	1,464,311.87	1,081,806.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	16,400.00	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			4,295,226.37	4,278,738.30	7,258,876.19	1,646,356.54	7,177,680.36	24,131,219.51	12,184,628.03	9,801,905.15
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		336,004.52	4,720,639.86	4,696,449.13	4,897,046.26	4,945,918.98	4,912,297.68	4,916,375.85	4,916,375.85
Classified Salaries	2000-2999		634,330.12	973,514.62	1,329,036.10	1,737,563.35	1,823,757.35	1,966,454.87	1,691,296.24	1,888,546.40
Employee Benefits	3000-3999		244,022.66	1,323,887.62	1,669,980.33	2,406,394.80	2,355,299.15	2,441,932.12	2,356,560.76	2,645,900.09
Books and Supplies	4000-4999		(360,126.00)	424,677.00	451,366.00	517,142.00	176,627.00	165,680.00	372,751.00	498,483.00
Services	5000-5999		765,268.00	1,223,381.00	741,537.00	1,242,212.00	762,772.00	1,348,843.00	869,943.00	1,541,244.00
Capital Outlay	6000-6599		0.00	33,121.00	0.00	0.00	33,916.00	50,519.00	70,789.00	18,809.00
Other Outgo	7000-7499		(17,465.00)	92,939.00	(659,429.00)	188,453.00	163.00	25,162.00	149,963.00	144,229.00
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			1,602,034.30	8,792,160.10	8,228,939.56	10,988,811.41	10,098,453.48	10,910,888.67	10,427,678.85	11,653,587.34
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	291,332.40	0.00	0.00	65,237.94	(33,740.66)	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	3,527,974.56	1,386,785.75	111,128.00	1,589,587.85	226,389.66	0.00	0.00	214,083.30	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	231,294.61	(4,818.00)	41,742.99	6,112.72	(37,259.04)	(4,946.15)	(34,157.71)	606.59	(35,369.91)
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		4,050,601.57	1,381,967.75	152,870.99	1,660,938.51	155,389.96	(4,946.15)	(34,157.71)	214,689.89	(35,369.91)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	9,032,657.56	4,516,328.78	4,516,328.78	0.00	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	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		9,032,657.56	4,516,328.78	4,516,328.78	0.00	0.00	0.00	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		(4,982,055.99)	(3,134,361.03)	(4,363,457.79)	1,660,938.51	155,389.96	(4,946.15)	(34,157.71)	214,689.89	(35,369.91)
E. NET INCREASE/DECREASE (B - C + D)			(441,168.96)	(8,876,879.59)	690,875.14	(9,187,064.91)	(2,925,719.27)	13,186,173.13	1,971,639.07	(1,887,052.10)
F. ENDING CASH (A + E)			32,133,890.92	23,257,011.33	23,947,886.47	14,760,821.56	11,835,102.29	25,021,275.42	26,992,914.49	25,105,862.39
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

July 1 Budget
2019-20 Budget
Cashflow Worksheet - Budget Year (1)

19 64683 0000000
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		25,105,862.39	20,868,583.90	24,659,061.45	24,657,062.77				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,178,581.25	3,672,310.00	3,672,310.00	5,316,227.50	0.00	0.00	47,012,057.00	47,012,057.00
Property Taxes	8020-8079	118,789.60	9,616,937.89	6,979,002.49	2,864,305.59	0.00	0.00	50,089,773.00	50,089,773.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	42,412.00	14,006.00	14,583.00	2,597,340.00	307,571.50	0.00	3,175,012.00	3,175,012.00
Other State Revenue	8300-8599	1,073,984.00	496,604.00	530,346.00	530,346.00	1,815,595.53	0.00	9,093,477.00	9,093,477.00
Other Local Revenue	8600-8799	677,318.00	1,085,224.00	721,019.17	1,364,896.54	353,143.49	0.00	10,430,765.00	10,430,765.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	129,554.00	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		7,091,084.85	14,885,081.89	11,917,260.66	12,673,115.63	2,605,864.52	0.00	119,947,038.00	119,947,038.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,916,375.85	4,916,375.85	4,916,375.85	4,913,927.30	1,523,390.02	0.00	55,527,553.00	55,527,553.00
Classified Salaries	2000-2999	1,888,546.40	1,888,546.40	1,888,546.40	1,810,538.84	1,966,553.91	0.00	21,487,231.00	21,487,231.00
Employee Benefits	3000-3999	2,645,900.09	2,645,900.09	2,645,900.09	2,632,272.53	2,659,527.67	0.00	28,673,478.00	28,673,478.00
Books and Supplies	4000-4999	326,099.00	233,399.00	517,067.00	859,370.00	556,482.00	0.00	4,739,017.00	4,739,017.00
Services	5000-5999	1,473,076.00	1,447,570.00	1,945,455.00	1,256,381.00	1,138,128.00	0.00	15,755,810.00	15,755,810.00
Capital Outlay	6000-6599	3,011.00	5,040.00	0.00	1,841.00	250,799.00	(0.21)	467,844.79	467,844.79
Other Outgo	7000-7499	9,984.00	16,743.00	11,093.00	824,066.00	230,222.00	0.00	1,016,123.00	1,016,123.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	980,000.00	0.00	980,000.00	980,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		11,262,992.34	11,153,574.34	11,924,437.34	12,298,396.67	9,305,102.60	(0.21)	128,647,056.79	128,647,056.79
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	31,497.28	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	3,527,974.56	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	(65,371.00)	58,970.00	5,178.00	(28,415.00)	0.00	0.00	(97,726.51)	
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		(65,371.00)	58,970.00	5,178.00	(28,415.00)	0.00	0.00	3,461,745.33	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	9,032,657.56	
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	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	
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	0.00	0.00	0.00	9,032,657.56	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(65,371.00)	58,970.00	5,178.00	(28,415.00)	0.00	0.00	(5,570,912.23)	
E. NET INCREASE/DECREASE (B - C + D)		(4,237,278.49)	3,790,477.55	(1,998.68)	346,303.96	(6,699,238.08)	0.21	(14,270,931.02)	(8,700,018.79)
F. ENDING CASH (A + E)		20,868,583.90	24,659,061.45	24,657,062.77	25,003,366.73				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								18,304,128.86	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			25,003,366.73	19,877,623.87	14,049,523.95	12,081,565.04	3,544,724.32	1,181,635.13	14,336,366.22	16,469,917.43
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,165,604.00	2,165,604.00	5,219,789.50	3,898,088.00	3,898,088.00	5,404,359.25	3,898,088.00	3,898,088.00
Property Taxes	8020-8079		1,313,366.93	1,538,361.15	21,688.78	0.00	537,993.33	16,642,550.86	5,639,606.23	4,817,170.15
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		59,087.76	25,722.14	219,334.10	(2,090,162.09)	1,870,420.50	151,526.00	267,673.00	(270,266.00)
Other State Revenue	8300-8599		574,047.00	300,654.00	902,864.60	(519,661.06)	1,134,532.00	691,099.00	519,008.00	439,008.00
Other Local Revenue	8600-8799		563,954.36	441,346.79	714,575.88	377,065.45	525,474.00	594,793.00	1,989,219.00	1,018,918.00
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			4,676,060.05	4,471,688.08	7,078,252.86	1,665,330.30	7,966,507.83	23,484,328.11	12,313,594.23	9,902,918.15
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		336,004.52	4,614,293.00	4,577,801.60	4,653,102.02	4,644,102.02	4,644,102.02	4,624,102.02	4,624,102.02
Classified Salaries	2000-2999		634,330.12	1,739,467.00	1,739,467.00	1,739,467.00	1,739,467.00	1,739,467.00	1,739,467.00	1,739,467.00
Employee Benefits	3000-3999		244,022.66	2,451,674.00	2,451,674.00	2,451,674.00	2,451,674.00	2,451,674.00	2,451,674.00	2,451,674.00
Books and Supplies	4000-4999		(360,126.41)	316,409.00	316,409.00	316,409.00	316,409.00	316,409.00	316,409.00	316,409.00
Services	5000-5999		765,269.11	1,098,853.00	1,098,853.00	1,098,853.00	1,098,853.00	1,098,853.00	1,098,853.00	1,098,853.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	79,092.00	79,092.00	79,092.00	79,092.00	79,092.00	79,092.00	79,092.00
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			1,619,500.00	10,299,788.00	10,263,296.60	10,338,597.02	10,329,597.02	10,329,597.02	10,309,597.02	10,309,597.02
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	2,605,864.52	1,122,799.69	0.00	1,217,084.83	136,426.00	0.00	0.00	129,554.00	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		2,605,864.52	1,122,799.69	0.00	1,217,084.83	136,426.00	0.00	0.00	129,554.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	9,305,102.60	9,305,102.60	0.00	0.00	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	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		9,305,102.60	9,305,102.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(6,699,238.08)	(8,182,302.91)	0.00	1,217,084.83	136,426.00	0.00	0.00	129,554.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(5,125,742.86)	(5,828,099.92)	(1,967,958.91)	(8,536,840.72)	(2,363,089.19)	13,154,731.09	2,133,551.21	(406,678.87)
F. ENDING CASH (A + E)			19,877,623.87	14,049,523.95	12,081,565.04	3,544,724.32	1,181,635.13	14,336,366.22	16,469,917.43	16,063,238.56
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		16,063,238.56	12,910,119.39	17,719,556.26	19,594,220.87				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,404,359.25	3,898,088.00	3,898,088.00	4,850,650.00	0.00	0.00	48,598,894.00	48,598,894.00
Property Taxes	8020-8079	118,789.60	9,616,937.89	6,979,002.49	3,048,216.59	0.00	0.00	50,273,684.00	50,273,684.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	53,690.00	13,738.00	14,583.00	2,583,690.83	265,974.76	0.00	3,165,012.00	3,165,012.00
Other State Revenue	8300-8599	942,779.00	562,982.00	596,724.00	478,914.00	1,620,339.46	0.00	8,243,290.00	8,243,290.00
Other Local Revenue	8600-8799	636,860.00	1,027,288.00	695,864.14	1,295,672.55	536,875.91	(0.08)	10,417,907.00	10,417,907.00
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		7,156,477.85	15,119,033.89	12,184,261.63	12,257,143.97	2,423,190.13	(0.08)	120,698,787.00	120,698,787.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,624,102.02	4,624,102.02	4,624,102.02	4,629,023.48	4,488,592.24	0.00	55,707,531.00	55,707,531.00
Classified Salaries	2000-2999	1,739,467.00	1,739,467.00	1,739,467.00	1,739,467.00	1,739,466.88	0.00	21,507,934.00	21,507,934.00
Employee Benefits	3000-3999	2,451,674.00	2,451,674.00	2,451,674.00	2,481,674.00	2,406,617.00	0.00	29,649,053.66	29,664,123.00
Books and Supplies	4000-4999	316,409.00	316,409.00	316,409.00	316,409.00	316,406.41	0.00	3,436,779.00	3,436,779.00
Services	5000-5999	1,098,853.00	1,098,853.00	1,098,853.00	1,098,853.00	1,078,148.89	0.00	13,930,801.00	13,930,801.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	467,845.00	0.00	467,845.00	467,845.00
Other Outgo	7000-7499	79,092.00	79,092.00	79,092.00	79,092.00	146,111.00	0.00	1,016,123.00	1,016,123.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	950,000.00	0.00	950,000.00	950,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		10,309,597.02	10,309,597.02	10,309,597.02	10,344,518.48	11,593,187.42	0.00	126,666,066.66	126,681,136.00
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	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	2,605,864.52	
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	2,605,864.52	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	9,305,102.60	
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	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	
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	0.00	0.00	0.00	9,305,102.60	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(6,699,238.08)	
E. NET INCREASE/DECREASE (B - C + D)		(3,153,119.17)	4,809,436.87	1,874,664.61	1,912,625.49	(9,169,997.29)	(0.08)	(12,666,517.74)	(5,982,349.00)
F. ENDING CASH (A + E)		12,910,119.39	17,719,556.26	19,594,220.87	21,506,846.36				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,336,848.99	

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	55,527,553.00	301	0.00	303	55,527,553.00	305	1,782,613.00		307	53,744,940.00	309
2000 - Classified Salaries	21,487,231.00	311	0.00	313	21,487,231.00	315	27,037.00		317	21,460,194.00	319
3000 - Employee Benefits	28,673,478.00	321	499,086.00	323	28,174,392.00	325	55,004.00		327	28,119,388.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,739,017.00	331	25,000.00	333	4,714,017.00	335	554,285.00		337	4,159,732.00	339
5000 - Services. . . & 7300 - Indirect Costs	15,649,578.00	341	93,628.00	343	15,555,950.00	345	5,848,597.00		347	9,707,353.00	349
TOTAL					125,459,143.00	365	TOTAL			117,191,607.00	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	151,694.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			71,342,019.00
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).			14,827.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			71,327,192.00
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.			60.86%
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)	60.86%
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).	117,191,607.00
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) 3,717,615.00
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.

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) 98,799,965.00

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) 3.76%

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)	3,837,926.80
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,226,022.52
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	16,020.00
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)	401,935.83
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)	6,481,905.15
9. Carry-Forward Adjustment (Part IV, Line F)	2,666,326.93
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,148,232.08

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	79,548,281.75
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,823,209.26
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	8,362,648.38
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,150,772.24
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,790,420.45
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)	33,464.00
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)	10,287,846.99
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. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,947,924.28
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	115,944,567.35

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 B18)

5.59%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

7.89%

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>6,481,905.15</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(128,540.98)</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 (3.18%) times Part III, Line B18); zero if negative	<u>2,666,326.93</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.18%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.18%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,666,326.93</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
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.	
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>2,666,326.93</u>

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	97,101,830.00	1.82%	98,872,578.00	1.49%	100,347,358.00
2. Federal Revenues	8100-8299	3,175,012.00	-0.31%	3,165,012.00	0.00%	3,165,012.00
3. Other State Revenues	8300-8599	9,093,477.00	-9.35%	8,243,289.00	-0.24%	8,223,533.00
4. Other Local Revenues	8600-8799	10,430,765.00	-0.12%	10,417,907.00	0.00%	10,417,907.00
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)		119,947,038.00	0.63%	120,698,786.00	1.21%	122,153,810.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				55,527,553.00		55,707,531.00
b. Step & Column Adjustment				694,094.00		696,344.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(514,116.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,527,553.00	0.32%	55,707,531.00	1.25%	56,403,875.00
2. Classified Salaries						
a. Base Salaries				21,487,231.00		21,507,934.00
b. Step & Column Adjustment				53,718.00		53,770.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(33,015.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,487,231.00	0.10%	21,507,934.00	0.25%	21,561,704.00
3. Employee Benefits	3000-3999	28,673,478.00	5.46%	30,237,911.00	1.37%	30,651,215.00
4. Books and Supplies	4000-4999	4,739,017.00	-17.77%	3,897,083.00	13.31%	4,415,944.00
5. Services and Other Operating Expenditures	5000-5999	15,755,810.00	-2.13%	15,420,497.00	3.38%	15,942,347.00
6. Capital Outlay	6000-6999	467,844.79	0.00%	467,845.00	0.00%	467,845.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,122,355.00	0.00%	1,122,355.00	0.00%	1,122,355.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(106,232.00)	0.00%	(106,232.00)	0.00%	(106,232.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	980,000.00	2.04%	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(2,000,000.00)		(5,500,000.00)
11. Total (Sum lines B1 thru B10)		128,647,056.79	-1.08%	127,254,924.00	-1.02%	125,959,053.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,700,018.79)		(6,556,138.00)		(3,805,243.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,593,004.54		18,892,985.75		12,336,847.75
2. Ending Fund Balance (Sum lines C and D1)		18,892,985.75		12,336,847.75		8,531,604.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740	1,441,271.69		1,983,865.69		2,502,240.69
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,450,067.00		3,344,226.00		1,597,442.00
d. Assigned	9780	446,000.00		146,000.00		20,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,859,412.00		3,817,648.00		3,778,772.00
2. Unassigned/Unappropriated	9790	8,496,235.06		2,845,108.06		433,150.06
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		18,892,985.75		12,336,847.75		8,531,604.75

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,859,412.00		3,817,648.00		3,778,772.00
c. Unassigned/Unappropriated	9790	8,496,235.06		2,845,108.06		433,150.06
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)		12,355,647.06		6,662,756.06		4,211,922.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.60%		5.24%		3.34%
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)		10,562.60		10,430.87		10,300.79
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		128,647,056.79		127,254,924.00		125,959,053.00
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)		128,647,056.79		127,254,924.00		125,959,053.00
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)		3,859,411.70		3,817,647.72		3,778,771.59
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)		3,859,411.70		3,817,647.72		3,778,771.59
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	97,101,830.00	1.82%	98,872,578.00	1.49%	100,347,358.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,118,413.00	-2.63%	2,062,737.00	-0.62%	2,049,963.00
4. Other Local Revenues	8600-8799	9,211,583.00	-0.14%	9,198,725.00	0.00%	9,198,725.00
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	(29,868,973.00)	3.90%	(31,033,785.00)	3.24%	(32,038,871.00)
6. Total (Sum lines A1 thru A5c)		78,708,807.00	0.50%	79,100,255.00	0.58%	79,557,175.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				43,978,359.00		44,528,088.00
b. Step & Column Adjustment				549,729.00		556,601.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,978,359.00	1.25%	44,528,088.00	1.25%	45,084,689.00
2. Classified Salaries						
a. Base Salaries				13,750,792.00		13,785,169.00
b. Step & Column Adjustment				34,377.00		34,463.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,750,792.00	0.25%	13,785,169.00	0.25%	13,819,632.00
3. Employee Benefits	3000-3999	20,970,528.00	6.13%	22,256,311.00	1.28%	22,542,277.00
4. Books and Supplies	4000-4999	2,054,029.00	2.52%	2,105,836.00	3.05%	2,170,064.00
5. Services and Other Operating Expenditures	5000-5999	7,872,259.00	0.19%	7,886,836.00	3.05%	8,127,384.00
6. Capital Outlay	6000-6999	172,325.00	0.00%	172,325.00	0.00%	172,325.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	93,100.00	0.00%	93,100.00	0.00%	93,100.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,720,178.00)	-3.36%	(2,628,678.00)	0.00%	(2,628,678.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(2,000,000.00)		(5,500,000.00)
11. Total (Sum lines B1 thru B10)		86,171,214.00	0.03%	86,198,987.00	-2.69%	83,880,793.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,462,407.00)		(7,098,732.00)		(4,323,618.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		24,914,121.06		17,451,714.06		10,352,982.06
2. Ending Fund Balance (Sum lines C and D1)		17,451,714.06		10,352,982.06		6,029,364.06
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	4,450,067.00		3,344,226.00		1,597,442.00
d. Assigned	9780	446,000.00		146,000.00		20,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,859,412.00		3,817,648.00		3,778,772.00
2. Unassigned/Unappropriated	9790	8,496,235.06		2,845,108.06		433,150.06
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,451,714.06		10,352,982.06		6,029,364.06

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,859,412.00		3,817,648.00		3,778,772.00
c. Unassigned/Unappropriated	9790	8,496,235.06		2,845,108.06		433,150.06
(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)		12,355,647.06		6,662,756.06		4,211,922.06
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.						
Cumulative budget efficiencies required to maintain 3% reserve.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	3,175,012.00	-0.31%	3,165,012.00	0.00%	3,165,012.00
3. Other State Revenues	8300-8599	6,975,064.00	-11.39%	6,180,552.00	-0.11%	6,173,570.00
4. Other Local Revenues	8600-8799	1,219,182.00	0.00%	1,219,182.00	0.00%	1,219,182.00
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	29,868,973.00	3.90%	31,033,785.00	3.24%	32,038,371.00
6. Total (Sum lines A1 thru A5c)		41,238,231.00	0.87%	41,598,531.00	2.40%	42,596,635.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,549,194.00		11,179,443.00
b. Step & Column Adjustment				144,365.00		139,743.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(514,116.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,549,194.00	-3.20%	11,179,443.00	1.25%	11,319,186.00
2. Classified Salaries						
a. Base Salaries				7,736,439.00		7,722,765.00
b. Step & Column Adjustment				19,341.00		19,307.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(33,015.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,736,439.00	-0.18%	7,722,765.00	0.25%	7,742,072.00
3. Employee Benefits	3000-3999	7,702,950.00	3.62%	7,981,600.00	1.60%	8,108,938.00
4. Books and Supplies	4000-4999	2,684,988.00	-33.29%	1,791,247.00	25.38%	2,245,880.00
5. Services and Other Operating Expenditures	5000-5999	7,883,551.00	-4.44%	7,533,661.00	3.73%	7,814,963.00
6. Capital Outlay	6000-6999	295,519.79	0.00%	295,520.00	0.00%	295,520.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,029,255.00	0.00%	1,029,255.00	0.00%	1,029,255.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,613,946.00	-3.50%	2,522,446.00	0.00%	2,522,446.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	980,000.00	2.04%	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,475,842.79	-3.34%	41,055,937.00	2.49%	42,078,260.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,237,611.79)		542,594.00		518,375.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,678,883.48		1,441,271.69		1,983,865.69
2. Ending Fund Balance (Sum lines C and D1)		1,441,271.69		1,983,865.69		2,502,240.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,441,271.69		1,983,865.69		2,502,240.69
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)		1,441,271.69		1,983,865.69		2,502,240.69

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	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.						
Removal of expenses for one-time grants including the Low Performing Students Block Grant and Tobacco Prevention Grant						

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 25, 2019

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

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 (2016-17)				
District Regular	10,948	11,065		
Charter School				
Total ADA	10,948	11,065	N/A	Met
Second Prior Year (2017-18)				
District Regular	11,010	10,862		
Charter School				
Total ADA	11,010	10,862	1.3%	Not Met
First Prior Year (2018-19)				
District Regular	10,861	10,862		
Charter School		0		
Total ADA	10,861	10,862	N/A	Met
Budget Year (2019-20)				
District Regular	10,680			
Charter School	0			
Total ADA	10,680			

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 was the first year of the recent trend of declining enrollment.

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 (2016-17)				
District Regular	11,420	11,547		
Charter School				
Total Enrollment	11,420	11,547	N/A	Met
Second Prior Year (2017-18)				
District Regular	11,305	11,323		
Charter School				
Total Enrollment	11,305	11,323	N/A	Met
First Prior Year (2018-19)				
District Regular	11,131	11,138		
Charter School				
Total Enrollment	11,131	11,138	N/A	Met
Budget Year (2019-20)				
District Regular	10,960			
Charter School				
Total Enrollment	10,960			

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 (2016-17)			
District Regular	11,051	11,547	
Charter School		0	
Total ADA/Enrollment	11,051	11,547	95.7%
Second Prior Year (2017-18)			
District Regular	10,861	11,323	
Charter School			
Total ADA/Enrollment	10,861	11,323	95.9%
First Prior Year (2018-19)			
District Regular	10,680	11,138	
Charter School	0		
Total ADA/Enrollment	10,680	11,138	95.9%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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 (2019-20)				
District Regular	10,563	10,960		
Charter School	0			
Total ADA/Enrollment	10,563	10,960	96.4%	Not Met
1st Subsequent Year (2020-21)				
District Regular	10,431	10,823		
Charter School				
Total ADA/Enrollment	10,431	10,823	96.4%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	10,301	10,698		
Charter School				
Total ADA/Enrollment	10,301	10,698	96.3%	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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The budget year and first subsequent year reflect the pilot of Saturday School to makeup for lost ADA.

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 cost-of-living adjustment (COLA) 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 COLA and its economic recovery target payment, plus or minus one percent.

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 2c. All other data is calculated.

Note: Enter data for the Economic Recovery Target Funding (current year increment), Step 2c, for the current year only (not applicable in the two subsequent fiscal years).

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	10,870.70	10,688.18	10,570.68	10,438.95
b. Prior Year ADA (Funded)		10,870.70	10,688.18	10,570.68
c. Difference (Step 1a minus Step 1b)		(182.52)	(117.50)	(131.73)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.68%	-1.10%	-1.25%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		90,877,174.00	95,607,730.00	97,101,830.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		2,962,595.87	2,868,231.90	2,718,851.24
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		2,962,595.87	2,868,231.90	2,718,851.24
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		1.58%	1.90%	1.55%
LCFF Revenue Standard (Step 3, plus/minus 1%):		.58% to 2.58%	.90% to 2.90%	.55% to 2.55%

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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	50,255,834.00	50,089,773.00	50,089,773.00	50,089,773.00
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, 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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	95,594,974.00	97,101,830.00	98,872,578.00	100,347,358.00
District's Projected Change in LCFF Revenue:		1.58%	1.82%	1.49%
LCFF Revenue Standard:		.58% to 2.58%	.90% to 2.90%	.55% to 2.55%
Status:		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 MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the 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 (2016-17)	70,685,438.04	79,829,001.61	88.5%
Second Prior Year (2017-18)	72,340,767.68	81,518,246.93	88.7%
First Prior Year (2018-19)	77,448,087.00	86,398,917.17	89.6%
	Historical Average Ratio:		88.9%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.9% to 91.9%	85.9% to 91.9%	85.9% to 91.9%

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 (2019-20)	78,699,679.00	86,171,214.00	91.3%	Met
1st Subsequent Year (2020-21)	80,569,568.00	86,198,987.00	93.5%	Not Met
2nd Subsequent Year (2021-22)	81,446,598.00	83,880,793.00	97.1%	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.

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.58%	1.90%	1.55%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.42% to 11.58%	-8.10% to 11.90%	-8.45% to 11.55%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.42% to 6.58%	-3.10% to 6.90%	-3.45% to 6.55%

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 (2018-19)	3,373,995.00		
Budget Year (2019-20)	3,175,012.00	-5.90%	Yes
1st Subsequent Year (2020-21)	3,165,012.00	-0.31%	No
2nd Subsequent Year (2021-22)	3,165,012.00	0.00%	No

Explanation:
(required if Yes)

The 2018-19 budget includes one-time carryover funds. Additionally, 2019-20 includes slight reductions in Title I and Title II funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	13,108,956.00		
Budget Year (2019-20)	9,093,477.00	-30.63%	Yes
1st Subsequent Year (2020-21)	8,243,289.00	-9.35%	Yes
2nd Subsequent Year (2021-22)	8,223,533.00	-0.24%	No

Explanation:
(required if Yes)

2018-19 revenue included \$1,998,818 in one-time outstanding mandated claim reimbursement and \$812,146 in one-time funding for the Low Performing Student Block Grant. Additionally, the Career Technical Ed. Incentive funding of \$343,321 in 2018-19 is discontinued in 2019-20. 2019-20 is the last year of funding for the Tobacco Prevention grant and Classified School Employee Teacher credentialing funding for a reduction of \$720,274.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	10,939,040.49		
Budget Year (2019-20)	10,430,765.00	-4.65%	Yes
1st Subsequent Year (2020-21)	10,417,907.00	-0.12%	No
2nd Subsequent Year (2021-22)	10,417,907.00	0.00%	No

Explanation:
(required if Yes)

2018-19 includes \$350k of insurance reimbursement for fire remediation.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	4,686,800.41		
Budget Year (2019-20)	4,739,017.00	1.11%	No
1st Subsequent Year (2020-21)	3,897,083.00	-17.77%	Yes
2nd Subsequent Year (2021-22)	4,415,944.00	13.31%	Yes

Explanation:
(required if Yes)

The amount required for textbook adoptions fluctuates year to year based on the subject adoption and is the primary reason for the decrease in 2020-21 and increase in 2021-22.

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

First Prior Year (2018-19)	15,186,269.71		
Budget Year (2019-20)	15,755,810.00	3.75%	No
1st Subsequent Year (2020-21)	15,420,497.00	-2.13%	No
2nd Subsequent Year (2021-22)	15,942,347.00	3.38%	No

Explanation:
(required if Yes)

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 (2018-19)	27,421,991.49		
Budget Year (2019-20)	22,699,254.00	-17.22%	Not Met
1st Subsequent Year (2020-21)	21,826,208.00	-3.85%	Met
2nd Subsequent Year (2021-22)	21,806,452.00	-0.09%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2018-19)	19,873,070.12		
Budget Year (2019-20)	20,494,827.00	3.13%	Met
1st Subsequent Year (2020-21)	19,317,580.00	-5.74%	Met
2nd Subsequent Year (2021-22)	20,358,291.00	5.39%	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)

The 2018-19 budget includes one-time carryover funds. Additionally, 2019-20 includes slight reductions in Title I and Title II funding.

Explanation:

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

2018-19 revenue included \$1,998,818 in one-time outstanding mandated claim reimbursement and \$812,146 in one-time funding for the Low Performing Student Block Grant. Additionally, the Career Technical Ed. Incentive funding of \$343,321 in 2018-19 is discontinued in 2019-20. 2019-20 is the last year of funding for the Tobacco Prevention grant and Classified School Employee Teacher credentialing funding for a reduction of \$720,274.

Explanation:

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

2018-19 includes \$350k of insurance reimbursement for fire remediation.

- 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)	128,647,056.79			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	128,647,056.79	3,859,411.70	3,879,975.00	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 (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
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)	3,425,450.00	3,561,749.88	3,754,813.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	12,620,804.86	15,296,474.54	14,942,754.06
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)	16,046,254.86	18,858,224.42	18,697,567.06
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	111,511,284.49	118,724,996.98	125,160,420.55
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)	111,511,284.49	118,724,996.98	125,160,420.55
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.4%	15.9%	14.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.8%	5.3%	5.0%

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 (2016-17)	3,532,136.26	79,829,001.61	N/A	Met
Second Prior Year (2017-18)	1,228,149.26	81,518,246.93	N/A	Met
First Prior Year (2018-19)	(1,480,854.25)	86,398,917.17	1.7%	Met
Budget Year (2019-20) (Information only)	(7,462,407.00)	86,171,214.00		

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)

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 (2016-17)	20,009,830.85	21,582,079.78	N/A	Met
Second Prior Year (2017-18)	23,087,369.37	25,114,216.04	N/A	Met
First Prior Year (2018-19)	23,486,257.04	26,394,975.31	N/A	Met
Budget Year (2019-20) (Information only)	24,914,121.06			

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

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	10,563	10,431	10,301
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):

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	128,647,056.79	127,254,924.00	125,959,053.00
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)	128,647,056.79	127,254,924.00	125,959,053.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,859,411.70	3,817,647.72	3,778,771.59
6. Reserve Standard - by Amount (\$69,000 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)	3,859,411.70	3,817,647.72	3,778,771.59

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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)	3,859,412.00	3,817,648.00	3,778,772.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	8,496,235.06	2,845,108.06	433,150.06
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)	12,355,647.06	6,662,756.06	4,211,922.06
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.60%	5.24%	3.34%
District's Reserve Standard (Section 10B, Line 7):	3,859,411.70	3,817,647.72	3,778,771.59
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 2018-19.

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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be 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 (2018-19)	(24,051,968.57)			
Budget Year (2019-20)	(28,968,973.00)	4,917,004.43	20.4%	Not Met
1st Subsequent Year (2020-21)	(31,072,937.00)	2,103,964.00	7.3%	Met
2nd Subsequent Year (2021-22)	(32,193,248.00)	1,120,311.00	3.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	218,931.00			
Budget Year (2019-20)	145,954.00	(72,977.00)	-33.3%	Not Met
1st Subsequent Year (2020-21)	0.00	(145,954.00)	-100.0%	Not Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	915,000.00			
Budget Year (2019-20)	980,000.00	65,000.00	7.1%	Met
1st Subsequent Year (2020-21)	1,000,000.00	20,000.00	2.0%	Met
2nd Subsequent Year (2021-22)	1,000,000.00	0.00	0.0%	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 majority of the increase in contribution is attributable to increased Special Education cost. No revenue for Mental Health reimbursement funding is projected in 2019-20 from our SELPA for a loss of \$651k and the implementation of the District's actual indirect cost rate. The loss of revenue for the Career Tech Ed. Incentive grant results in an increase of \$392k in contributions.

- 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 2019, with revenue generated from dental rebates.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

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)

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

- b. Do benefits continue past age 65?

- 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 of \$136 per retiree participation in the plan. The retiree pays the balance of the cost. The District's contribution 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?

- 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
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the date of the OPEB valuation

24,519,790.00
0.00
24,519,790.00
Actuarial
Jul 01, 2017

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1,911,675.00	1,911,675.00	1,911,675.00
499,086.00	499,086.00	499,086.00
571,451.00	633,675.00	696,437.00
305	315	325

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

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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	559.4	554.4	549.4	544.4

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
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

594,101

7. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0	0	0

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

- Are costs of H&W benefit changes included in the 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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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		

--

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
693,531	694,094	696,344
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes 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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	402.5	412.8	412.8	412.8

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
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

247,529

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
51,524	53,718	53,770
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes 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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	69.5	72.5	68.5	68.5

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

Negotiations Not Settled

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

93,231

4. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0	0	0

**Management/Supervisor/Confidential
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
23,307	23,366	23,424

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 25, 2019

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, Section 3: Actions, Services and Expenditures?

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