

**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: District Office

Date: June 14, 2019

Place: District Office Board Room

Date: June 19, 2019

Time: 04:30 PM

Adoption Date: June 26, 2019

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Steve Henson

Telephone: 530-245-7900

Title: Assistant Superintendent

E-mail: shenson@gwusd.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

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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	
				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 26, 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	

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ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

**ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS**

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

To the County Superintendent of Schools:

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

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

( ☒ ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Gateway USD contracts with Shasta-Trinity Schools Insurance Group (STSIG-JPA) for worker's compensation coverage.

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Steve Henson

Title: Assistant Superintendent

Telephone: 530-245-7900

E-mail: shenson@gwusd.org

**GATEWAY UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS  
June 26, 2019**

The annual budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This Budget Adoption document reflects expected revenues and planned expenditures for the 2019-2020 school year. The adoption of the 2019-2020 Preliminary Budget is required by June 30, 2019. Prior to the adoption of this budget, the Board conducted a public budget hearing on June 19, 2019. This is in accordance with state prescribed procedures for single budget adoption, which requires that the budget be adopted and submitted to the County Office of Education on state required forms by June 30<sup>th</sup>.

The Preliminary Budget is presented based on the Governor's May 2019 Revise where he revised his economic projections for next year.

**REVENUES**

**The LCFF** COLA is 3.26% with GAP Funding of 100%. The District ADA is projected to continue to decline, therefore, funding is based on prior year ADA OF 2148.95; an overall decrease of 8.42. Beginning this year, the SCOE Independent Study ADA is added to the District's ADA and then passed through to SCOE. The District actually had a decrease of 21.89 ADA before adding 13.47 ADA for SCOE. The LCFF funded dollars are projected at \$23,881,187; \$729,103 more than received in 2018-19; \$160,583 of this is the SCOE pass through. Funding rates are estimates based on the state economic growth continuing. A portion of the LCFF revenue is generated from the unduplicated count of low income, English learner and foster youth students. Known as Supplemental and Concentration Grants, these funds need to be used to improve or increase services for the targeted students. While the estimated LCFF revenue for the District is projected to increase \$729,103, the LCAP percentage to Increase or Improve Services for the targeted students is increasing \$236,520, leaving only \$332,000 (\$487,398 - \$160,583) for the increase in general operations of the District.

**Federal Revenue** is projected to be \$2,442,665; a decrease of \$285,082, mainly due to eliminating MAA (\$243,103). Due to the uncertainty of MAA, income is not budgeted until received.

**Other State Revenue** is projected at \$3,324,504; a combined decrease of (\$186,539). The majority of the projected decrease is (\$376,808) in one-time Mandate Claim revenue, (\$165,986) in one-time Low Performing Student Block Grant, (\$240,518) in CTE Grant. These decreases were offset by increases in STRS On-Behalf of \$303,789 and the Bus Grant of \$324,672.

**Other Local Revenue** is projected to be \$4,039,160; a reduction of (\$207,669). The reduction is mainly comprised of a decrease of (\$116,000) in RDA, (\$98,241) in Special Ed, (\$310,306) in Reimbursement Accounts, which was mainly for the CARR fire; these reductions were partially offset by an increase of \$434,000 for a bus grant.

**Interfund Transfers In** is projected to be \$375,034; an increase of \$123,664. This is to cover the increased cost of retiree health and welfare.

**Other Sources** are projected to be zero. The insurance income for the Canyon fire was removed.

Total General Fund Revenues (including GREAT) are projected to be \$34,062,550; an increase of \$31,733 from 2018-19.

## **EXPENDITURES**

**Certificated salaries** are projected at \$11,367,972; a decrease of (\$423,541). The savings are based on 8.0 FTE retirees being replaced at a lower cost, removing the \$80,000 retiree incentive and a staffing reduction of 2.5 FTE's. Step and Column have been included. There are no increases included for a salary COLA.

**Classified salaries** are projected at \$6,220,110; a net decrease of (\$176,829). The decrease is based on staffing reductions of 5.8 Classified FTE's and 1.0 Classified Manager FTE. Step and Column have been included. There are no increases included for a salary COLA.

**Employee benefits** are projected at \$7,942,136; an increase of \$495,292. STRS on Behalf increased \$303,789. This is offset with an increase in revenues. The remaining increase of \$191,503 consists of \$167,364 for STRS & PERS increases, \$123,664 for retiree benefits; with savings of (\$99,525) in other benefits due to above salary savings and a reduction in the workers comp rate. The STRS rate was 16.28% in 2018-19 and is 16.7% in 2019-20. The PERS rate was 18.062% in 2018-19 and is 20.733% in 2019-20.

**Books and supplies** are budgeted at \$1,594,707; a decrease of (\$109,527). The decrease in the supply budget is reflective of removing CTE Grant expenditures.

**Services and other operating expenses** are projected to be \$5,451,894; a decrease of (\$5,146). The decrease is mainly due to taking out expenses in the Reimbursement accounts for (\$286,818); which were mainly related to the CARR Fire. Title IV was budgeted at \$90,249, Classified Professional Development Grant at \$28,400 and LPSBG at \$74,148; these are new Grants. Liability insurance increased \$32,410, legal increased \$25,000, phones and internet were increased \$21,800.

**Capital Outlay** is projected to be \$1,620,000; an increase of \$204,661. The E-rate project was taken out in the amount of (\$356,895). The balance is the difference between the four electric buses we are budgeting to purchase and the two we received in 2018-19.

**Other Outgo** is projected to be \$191,583, an increase of \$128,456. Of this increase, \$160,583 is for SCOE Independent Study ADA Pass-through, which is offset in the LCFF funding. SCOE Special Education transportation is projected to decrease (\$26,613).

**Direct Support/Indirect Costs** are projected to be (\$69,662). This is the indirect from the Cafeteria Fund.

**Transfers Out** are budgeted at \$518,512; a decrease of (\$25,288). The projected encroachment for the Cafeteria Fund increased \$27,212 and the transfer to the Retiree Benefit Fund decreased (\$52,500).

**Contributions to Restricted Programs** are \$4,349,716; \$2,886,418 for Special Ed, \$776,925 for Routine Restricted Maintenance (the Deferred Maintenance portion \$268,600 is funded by RDA), and \$686,373 for GREAT-this is their portion of LCFF that they generate.

**The Beginning Balance** is projected to be \$7,514,684.

**The Ending Balance** is projected to be \$6,739,982, a decrease of (\$774,702).

The District Preliminary Budget includes deficit spending (expenditures exceed revenues) in the amount of (\$704,702). There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based the budget on assumptions, the best information available at the time the budget was prepared. The Adopted Budget should be considered a “financial snapshot” on the date it is adopted by the Board of Trustees.



**2018-19 THIRD INTERIM TO 2019-20 ADOPTED COMPARISON**

6/26/19

**Gateway Unified School District**

		2018-19 Third Interim			2019-20 Proposed Adopted			Changes		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>	<b>Object</b>									
LCFF Revenue Sources	8010 - 8099	23,152,084		23,152,084	23,881,187		23,881,187	729,103	0	729,103
Federal Revenues	8100 - 8299	360,643	2,367,104	2,727,747	29,724	2,412,941	2,442,665	(330,919)	45,837	(285,082)
Other State Revenues	8300 - 8599	791,824	2,719,219	3,511,043	418,834	2,905,670	3,324,504	(372,990)	186,451	(186,539)
Other Local Revenues	8600 - 8799	748,866	3,497,963	4,246,829	382,806	3,656,354	4,039,160	(366,060)	158,391	(207,669)
Interfund Transfers In	8910 - 8929	251,370	0	251,370	375,034	0	375,034	123,664	0	123,664
Other Sources	8930 - 8979	141,744	0	141,744	0	0	0	(141,744)	0	(141,744)
Contributions	8980 - 8999	(4,305,818)	4,305,818	0	(4,349,716)	4,349,716	0	(43,898)	43,898	0
<b>TOTAL REVENUES</b>		<b>21,140,713</b>	<b>12,890,104</b>	<b>34,030,817</b>	<b>20,737,869</b>	<b>13,324,681</b>	<b>34,062,550</b>	<b>(402,844)</b>	<b>434,577</b>	<b>31,733</b>
<b>EXPENDITURES</b>	<b>Object</b>									
Certificated Salaries	1000 - 1999	8,955,589	2,835,924	11,791,513	8,568,280	2,799,692	11,367,972	(387,309)	(36,232)	(423,541)
Classified Salaries	2000 - 2999	3,781,621	2,615,318	6,396,939	3,537,782	2,682,328	6,220,110	(243,839)	67,010	(176,829)
STRS	3101-3102	1,399,275	1,213,475	2,612,750	1,416,489	1,538,876	2,955,365	17,214	325,401	342,615
PERS	3201-3202	641,180	465,663	1,106,843	680,121	555,260	1,235,381	38,941	89,597	128,538
Other Employee Benefits	3300 - 3999	2,700,026	1,027,225	3,727,251	2,715,071	1,036,319	3,751,390	15,045	9,094	24,139
Total Employee Benefits		4,740,481	2,706,363	7,446,844	4,811,681	3,130,455	7,942,136	71,200	424,092	495,292
Total Salary and Benefits		17,477,691	8,157,605	25,635,296	16,917,743	8,612,475	25,530,218	(559,948)	454,870	(105,078)
Books and Supplies	4000 - 4999	919,196	785,038	1,704,234	966,003	628,704	1,594,707	46,807	(156,334)	(109,527)
Services, Other Operating Expenses	5000 - 5999	3,049,039	2,408,001	5,457,040	2,828,466	2,623,428	5,451,894	(220,573)	215,427	(5,146)
Capital Outlay	6000 - 6599	29,770	1,385,569	1,415,339	0	1,620,000	1,620,000	(29,770)	234,431	204,661
Other Outgo	7100 - 7499	25,514	37,613	63,127	180,583	11,000	191,583	155,069	(26,613)	128,456
Direct Support / Indirect Costs	7300 - 7399	(251,614)	181,937	(69,677)	(231,633)	161,971	(69,662)	19,981	(19,966)	15
Interfund Transfers Out	7610 - 7629	543,800	0	543,800	518,512	0	518,512	(25,288)	0	(25,288)
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>21,793,396</b>	<b>12,955,763</b>	<b>34,749,159</b>	<b>21,179,674</b>	<b>13,657,578</b>	<b>34,837,252</b>	<b>(613,722)</b>	<b>701,815</b>	<b>88,093</b>
<b>NET INCREASE/DECREASE IN FUND BALANCE</b>		<b>(652,683)</b>	<b>(65,659)</b>	<b>(718,342)</b>	<b>(441,805)</b>	<b>(332,897)</b>	<b>(774,702)</b>	<b>210,878</b>	<b>(267,238)</b>	<b>(56,360)</b>
<b>BEGINNING BALANCE</b>		<b>6,204,515</b>	<b>2,028,511</b>	<b>8,233,026</b>	<b>5,551,832</b>	<b>1,962,852</b>	<b>7,514,684</b>	<b>(652,683)</b>	<b>(65,659)</b>	<b>(718,342)</b>
Audit Adjustment		0	0	0	0	0	0	0	0	0
<b>ENDING BALANCE</b>		<b>5,551,832</b>	<b>1,962,852</b>	<b>7,514,684</b>	<b>5,110,027</b>	<b>1,629,955</b>	<b>6,739,982</b>	<b>(441,805)</b>	<b>(332,897)</b>	<b>(774,702)</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	323,250	-	323,250	323,250	-	323,250	-	-	-
Economic Uncertainty	3,704,238	-	3,704,238	3,220,644	-	3,220,644	(483,594)	-	(483,594)
Board Designated/Assigned	1,524,344	-	1,524,344	1,566,133	-	1,566,133	41,789	-	41,789
Restricted	-	1,962,852	1,962,852	-	1,629,955	1,629,955	-	(332,897)	(332,897)
Undesignated	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>5,551,832</b>	<b>1,962,852</b>	<b>7,514,684</b>	<b>5,110,027</b>	<b>1,629,955</b>	<b>6,739,982</b>	<b>(441,805)</b>	<b>(332,897)</b>	<b>(774,702)</b>

**Economic Uncertainty**

10.66%

9.24%

Funded LCFF ADA  
District Funded County Program ADA  
County ADA Pass-through  
Projected/Funded LCFF ADA

2146.95  
10.42  
0  
2157.37

2125.06  
10.42  
13.47  
2148.95

-21.89  
0.00  
13.47  
-8.42

# GATEWAY UNIFIED SCHOOL DISTRICT

## 2019-20 BUDGET ADOPTION GENERAL FUND BUDGET SUMMARY

June 26, 2019

	2018-19 THIRD INTERIM BUDGET	2019-20 BUDGET ADOPTION
Funded Average Daily Attendance (ADA)	2157.37	2148.95
<b>REVENUES</b>		
LCFF	23,152,084	23,881,187
Federal Revenues	2,727,747	2,442,665
Other State Revenues	3,511,043	3,324,504
Other Local Revenues	4,246,829	4,039,160
<b>TOTAL REVENUES</b>	<b>33,637,703</b>	<b>33,687,516</b>
<b>EXPENDITURES</b>		
Certificated Salaries	11,791,513	11,367,972
Classified Salaries	6,396,939	6,220,110
STRS	2,612,750	2,955,365
PERS	1,106,843	1,235,381
Other Employee Benefits	3,727,251	3,751,390
Books and Supplies	1,704,234	1,594,707
Services, Other Operating Exp	5,457,040	5,451,894
Capital Outlay	1,415,339	1,620,000
Other Outgo	63,127	191,583
Transfer of Indirect/Direct Support	(69,677)	(69,662)
<b>TOTAL EXPENDITURES</b>	<b>34,205,359</b>	<b>34,318,740</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>	(567,656)	(631,224)
<b>OTHER FINANCING SOURCES IN</b>	393,114	375,034
<b>OTHER FINANCING SOURCES OUT</b>	(543,800)	(518,512)
<b>NET INCREASE(DECREASE) IN FUND BALANCE</b>	(718,342)	(774,702)
<b>BEGINNING BALANCE</b>	8,233,026	7,514,684
<b>ENDING FUND BALANCE</b>	<b>7,514,684</b>	<b>6,739,982</b>
<b>Components of Ending Fund Balance</b>		
Revolving Cash/Prepays	323,250	323,250
Economic Uncertainties	3,704,238	3,220,644
Board Designated/Assigned	1,524,344	1,566,133
Designated Unrealized Gains		1,629,955
Restricted	1,962,852	
Undesignated	0	0

**GATEWAY UNIFIED SCHOOL DISTRICT**  
**2019-2020 ENDING FUND BALANCE COMPARISON**  
**June 26, 2019**

	<b>2018-19 THIRD INTERIM BUDGET</b>	<b>2019-20 BUDGET ADOPTION</b>
REVOLVING CASH/STORES/PREPAIDS	323,250	323,250
UNREALIZED GAINS	0	0
ECONOMIC UNCERTAINTY	3,704,238	3,220,644
<b>RESTRICTED</b>		
Medi-Cal	311,576	314,733
RDA Funds for Capital Improvement	1,078,077	1,009,477
Lottery - Restricted	242,900	114,592
Gen Ed Site Specific	134,062	108,160
Classified Professional Development BG	30,251	0
Low Performing Student Block Grant	165,986	82,993
<b>TOTAL RESTRICTED</b>	<b>1,962,852</b>	<b>1,629,955</b>
Unrestricted	0	
Deferred Maintenance	104,289	104,289
Mandated Costs	0	0
Forest Reserve - Replacement Equipment	498,413	528,137
Lottery - Unrestricted	329,297	375,699
Technology Infrastructure	75,572	75,572
MediCal Administrative Activities	256,009	232,328
MediCal BackCasting Set Aside	70,000	70,000
Insurance for Fire at Canyon	141,744	141,744
Student Sports	19,843	16,273
Student Programs	29,177	22,091
<b>TOTAL UNRESTRICTED</b>	<b>1,524,344</b>	<b>1,566,133</b>
UNDESIGNATED/UNAPPROPRIATED	0	0
<b>TOTAL ENDING BALANCE</b>	<b>7,514,684</b>	<b>0</b>
		<b>6,739,982</b>



## **OTHER FUNDS**

**Cafeteria Fund:** The beginning balance is budgeted at \$89,799 and it is projected to end the year with \$79,827. The General Fund is expected to make a contribution of \$142,262; \$27,212 more than 2018-19.

**Special Reserve Fund:** The beginning balance is \$518,910 and the ending balance is projected to be \$521,626. A transfer of \$375,034 to the General Fund is budgeted to cover the cost of retiree benefits, and a \$376,250 transfer in from the General Fund is budgeted to cover future liability for current retirees.

**Bond Construction Fund:** The beginning balance is \$703,066 and the ending balance is budgeted to be \$715,066. No expenditures are budgeted at this time.

**County School Facilities Fund (Developer Fee):** The beginning balance is \$849,589 and the ending balance is projected to be \$1,184,089. Developer Fee collections are projected to be \$345,000.

**Special Reserve for Capital Outlay Fund:** The beginning balance is \$2,253 and the ending balance is projected to be \$2,283

**Bond Fund:** Fund 51 beginning balance is \$1,506,730 and the ending balance budget is \$1,509,480. Fund 52 beginning balance is \$948,652 and the ending balance budget is \$982,138. The combined ending balance is projected at \$2,491,618. The revenue in these funds comes through tax collections at the County level and proceeds are used to pay District bond debt.

**GATEWAY UNIFIED SCHOOL DISTRICT  
OTHER FUNDS  
June 26, 2019**

**CAFETERIA:**

2019-2020 Projected Ending Balance: \$79,827

**SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:**

2019-2020 Projected Ending Balance: \$521,626

**BUILDING FUND:**

2019-2020 Projected Ending Balance: \$715,066

**CAPITAL FACILITIES FUND:**

2019-2020 Projected Ending Balance: \$1,184,089

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:**

2019-2020 Projected Ending Balance: \$2,283

**BOND INTEREST AND REDEMPTION FUND:**

2019-2020 Projected Ending Balance: \$2,491,618

**2019-20 ADOPTED BUDGET  
MULTI-YEAR PROJECTION  
Gateway Unified School District  
6/26/2019**

		2019-20 Projected			2020-21 Projected			2021-22 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>	<b>Object</b>									
LCFF Revenue Sources	8010 - 8099	23,881,187	-	23,881,187	24,251,473	-	24,251,473	24,676,075	-	24,676,075
Federal Revenues	8100 - 8299	29,724	2,412,941	2,442,665	29,724	2,393,742	2,423,466	29,724	2,298,493	2,328,217
Other State Revenues	8300 - 8599	418,834	2,905,670	3,324,504	414,908	1,704,292	2,119,200	413,851	1,703,921	2,117,772
Other Local Revenues	8600 - 8799	382,806	3,656,354	4,039,160	367,806	3,237,025	3,604,831	352,806	3,259,728	3,612,534
Interfund Transfers In	8910 - 8929	375,034	-	375,034	375,034	-	375,034	375,034	-	375,034
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(4,349,716)	4,349,716	-	(4,605,826)	4,605,826	-	(4,751,907)	4,751,907	-
<b>TOTAL REVENUES</b>		<b>20,737,869</b>	<b>13,324,681</b>	<b>34,062,550</b>	<b>20,833,119</b>	<b>11,940,885</b>	<b>32,774,004</b>	<b>21,095,583</b>	<b>12,014,049</b>	<b>33,109,632</b>
<b>EXPENDITURES</b>	<b>Object</b>									
Certificated Salaries	1000 - 1999	8,568,280	2,799,692	11,367,972	8,668,195	2,850,523	11,518,718	8,720,783	2,892,083	11,612,866
Classified Salaries	2000 - 2999	3,537,782	2,682,328	6,220,110	3,572,153	2,716,011	6,288,164	3,615,166	2,759,326	6,374,492
STRS	3101-3102	1,416,489	1,538,876	2,955,365	1,554,992	1,584,869	3,139,861	1,538,339	1,584,230	3,122,569
PERS	3201-3202	680,121	555,260	1,235,381	782,131	639,869	1,422,000	841,675	692,555	1,534,230
Other Employee Benefits	3300-3999	2,715,071	1,036,319	3,751,390	2,723,312	1,042,253	3,765,565	2,730,329	1,048,801	3,779,130
Total Employee Benefits		4,811,681	3,130,455	7,942,136	5,060,435	3,266,991	8,327,426	5,110,343	3,325,586	8,435,929
Total Salary and Benefits		16,917,743	8,612,475	25,530,218	17,300,783	8,833,525	26,134,308	17,446,292	8,976,995	26,423,287
Books and Supplies	4000 - 4999	966,003	628,704	1,594,707	986,003	594,777	1,580,780	1,136,003	464,777	1,600,780
Services, Other Operating Expenses	5000 - 5999	2,828,466	2,623,428	5,451,894	2,871,316	2,625,028	5,496,344	2,935,384	2,486,631	5,422,015
Capital Outlay	6000 - 6599	-	1,620,000	1,620,000	-	-	-	-	-	-
Other Outgo	7100 - 7499	180,583	11,000	191,583	186,000	22,000	208,000	191,209	33,000	224,209
Direct Support / Indirect Costs	7300 - 7399	(231,633)	161,971	(69,662)	(229,782)	160,120	(69,662)	(224,258)	154,596	(69,662)
Interfund Transfers Out	7610 - 7629	518,512	-	518,512	533,512	-	533,512	548,512	-	548,512
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>21,179,674</b>	<b>13,657,578</b>	<b>34,837,252</b>	<b>21,647,832</b>	<b>12,235,450</b>	<b>33,883,282</b>	<b>22,033,142</b>	<b>12,115,999</b>	<b>34,149,141</b>
<b>NET INCREASE/DECREASE IN FUND BALANCE</b>		<b>(441,805)</b>	<b>(332,897)</b>	<b>(774,702)</b>	<b>(814,713)</b>	<b>(294,565)</b>	<b>(1,109,278)</b>	<b>(937,559)</b>	<b>(101,950)</b>	<b>(1,039,509)</b>
<b>BEGINNING BALANCE</b>		<b>5,551,832</b>	<b>1,962,852</b>	<b>7,514,684</b>	<b>5,110,027</b>	<b>1,629,955</b>	<b>6,739,982</b>	<b>4,295,314</b>	<b>1,335,390</b>	<b>5,630,704</b>
<b>Audit Adjustment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING BALANCE</b>		<b>5,110,027</b>	<b>1,629,955</b>	<b>6,739,982</b>	<b>4,295,314</b>	<b>1,335,390</b>	<b>5,630,704</b>	<b>3,357,755</b>	<b>1,233,440</b>	<b>4,591,195</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	323,250	-	323,250	323,250	-	323,250	323,250	-	323,250
Economic Uncertainty	3,220,644	-	3,220,644	2,363,482	-	2,363,482	1,544,385	-	1,544,385
Board Designated/Assigned	1,566,133	-	1,566,133	1,608,582	-	1,608,582	1,490,120	-	1,490,120
Restricted	-	1,629,955	1,629,955	-	1,335,390	1,335,390	-	1,233,440	1,233,440
Undesignated	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>5,110,027</b>	<b>1,629,955</b>	<b>6,739,982</b>	<b>4,295,314</b>	<b>1,335,390</b>	<b>5,630,704</b>	<b>3,357,755</b>	<b>1,233,440</b>	<b>4,591,195</b>

**ECONOMIC UNCERTAINTY**

Funded LCFF ADA (Projected) 2125.06  
District Funded County Program ADA 10.42  
County ADA Pass-through 13.47  
Total Projected Funded LCFF ADA 2148.95

9.2%

7.0%

4.52%

2098.17 -26.89  
10.42  
13.47  
2122.06

2077.99 -20.18  
10.42  
13.47  
2101.88

**GATEWAY UNIFIED SCHOOL DISTRICT  
MULTI-YEAR PROJECTION ASSUMPTIONS  
June 26, 2019**

**2020-21**

**Income: \$32,774,004**

The LCFF is based on prior year ADA of 2122.06, a decrease of 26.89 ADA. Used 3.0% COLA, 100% GAP and 74.21% for unduplicated count. Funding increase of \$370,286.

Federal income decreased (\$19,199); which was (\$5,000) in Medi-Cal and the balance was deferred income for Title II.

State income decreased (\$1,205,304); which is mainly the Bus Grant.

Local income decreased (\$434,329). (\$440,000) for the Bus Grant was removed and income for the GREAT Partnership was increased to offset increases in expenditures.

Transfers In remained the same.

**Expenditures: \$33,883,282**

Includes \$336,602 for cost of step and column including benefits; for all units.

Savings of (\$50,000) for replacing two certificated retirees.

Increased STRS rate from 16.7% to 18.1% and PERS from 20.733% to 23.6%.

Eliminated expenses for Classified Professional Development Grant.

Eliminated expenses for Bus Grants.

Increased utilities and insurance 3%.

Added \$30,000 to cost of Special Ed contracts.

**Deficit Spending \$1,109,278.**

**Ending Balance is \$5,630,704; Economic Uncertainty 7.0%.**

## **2021-22**

### **Income: \$33,109,632**

The LCFF is based on prior year ADA of 2101.88, a decrease of 20.18 ADA. Used 2.8% COLA, 100% GAP and 74.14% unduplicated percentage. Funding increased \$424,602.

Federal funding decreased (\$95,249); (\$90,249) for Title IV and (\$5,000) for MediCal.

State funding decreased (\$1,428).

Local funding increased \$7,703.

### **Expenditures: \$34,149,141**

Includes \$260,135 for cost of step and column, including benefits.

STRS decreased from 18.1% to 17.8% and PERS increased from 23.6% to 24.9%.

Savings of (\$50,000) for replacing two certificated retirements.

Eliminated expenses for Title IV.

Eliminated expenses for LPSBG.

Increased utilities and insurance 3%.

Added \$33,718 to renew VMWare Vsphere & Vsan with Dell.

Added \$30,000 to cost of Special Ed contracts.

### **Deficit Spending \$1,039,509.**

### **Ending Balance is \$4,591,195; Economic Uncertainty 4.52%**



**GATEWAY UNIFIED SCHOOL DISTRICT  
2019-2020 ADOPTED BUDGET**

**COMPONENTS OF THE ENDING FUND BALANCE**

DESCRIPTION	2019-20 ADOPTED	2020-21 PROJECTED	2021-22 PROJECTED
<b>NONSPENDABLE:</b>			
Revolving Cash - 9711	11,900	11,900	11,900
Prepays - 9713	311,350	311,350	311,350
<b>TOTAL NONSPENDABLE</b>	<b>323,250</b>	<b>323,250</b>	<b>323,250</b>
<b>RESTRICTED:</b>			
Instructional Lottery	112,617	0	0
Instructional Lottery - GREAT	1,975	0	0
Medi-Cal	270,886	269,043	262,200
Medi-Cal - GREAT	43,847	43,847	43,847
RDA Funds for Capital Improvent/Deferred Maint	1,009,477	939,500	869,523
Site Specific - Gen Ed	108,160	83,000	57,870
Site Specific - GREAT	0	0	0
Low Performing Student BG - New 7510	82,993	0	0
<b>TOTAL RESTRICTED</b>	<b>1,629,955</b>	<b>1,335,390</b>	<b>1,233,440</b>
<b>ECONOMIC UNCERTAINTY:</b>			
Economic Uncertainty - 9789	1,341,451	462,289	0
Economic Uncertainty, Mandated Costs - 9789	1,879,193	1,901,193	1,544,385
Economic Uncertainty - Forest Reserve	0	0	0
Economic Uncertainty - Unrestricted Lottery	0	0	0
<b>TOTAL ECONOMIC UNCERTAINTY - 9789</b>	<b>3,220,644</b>	<b>2,363,482</b>	<b>1,544,385</b>
<b>UNRESTRICTED - ASSIGNED:</b>			
Deferred Maintenance	104,289	104,289	104,289
Forest Reserve - Replacement Equipment	528,137	557,861	587,585
Insurance for Fire at Canyon	141,744	141,744	141,744
Lottery	366,610	409,867	290,124
Lottery - GREAT	9,089	12,000	15,000
Mandated Costs	0	0	0
MediCal Administrative Activities	230,328	209,542	188,756
MediCal Back Casting Set Aside	70,000	70,000	70,000
MediCal Administrative Activities - GREAT	2,000	0	0
Student Sports - Fundraising	16,273	12,702	9,131
Student Programs - Fundraising	22,091	15,005	7,919
Technology Infrastructure	75,572	75,572	75,572
<b>TOTAL UNRESTRICTED - ASSIGNED</b>	<b>1,566,133</b>	<b>1,608,582</b>	<b>1,490,120</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>6,739,982</b>	<b>5,630,704</b>	<b>4,591,195</b>

<b>District</b>	<b>Gateway Unified School District</b>
<b>Budget Period</b>	<b>2019-20 Budget Adoption</b>

SB858, chaptered on June 20, 2014, imposes new requirements for budgets beginning with 2015/16. As stated in Ed Code 42127(a)(2)(B), the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties adopted by the state board, shall, in conjunction with the public hearing to adopt the budget, provide all of the following for public review and discussion:

1. The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
2. The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
3. A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

The governing board of a school district shall include this required information in its budgetary submission each time it files an adopted or revised budget with the county superintendent of schools.

The attached schedule provides the required disclosure for the District for this budget period.

District: Gateway Unified School District  
 CDS #: 45-75267

**Adopted Budget  
 2019-20 Budget Attachment  
 Balances Above Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances Above the Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances above the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances Objects 9780/9789/9790				
Form	Fund	2019-20	2020-21	2021-22
01	General Fund/County School Service Fund	\$4,786,777	\$3,972,064	\$3,034,505
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$4,786,777	\$3,972,064	\$3,034,505
District Standard Reserve Level		3%	3%	3%
Less District Minimum Reserve for Economic Uncertainties		\$1,045,118	\$1,016,498	\$1,026,819
Remaining Balance to Substantiate Need		\$3,741,659	\$2,955,566	\$2,007,686

Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties					
Form	Fund	Description of Need	2019-20	2020-21	2021-22
01	General Fund/County School Service Fund	Deferred Maintenance	\$104,289	\$104,289	\$104,289
01	General Fund/County School Service Fund	Technology Infrastructure	\$75,572	\$75,572	\$75,572
01	General Fund/County School Service Fund	MediCal Administrative Activities	\$232,328	\$209,542	\$188,756
01	General Fund/County School Service Fund	MediCal Back Casting Set Aside	\$70,000	\$70,000	\$70,000
01	General Fund/County School Service Fund	Student Programs: fundraising	\$22,091	\$15,005	\$7,919
01	General Fund/County School Service Fund	Student Sports: fundraising	\$16,273	\$12,702	\$9,131
01	General Fund/County School Service Fund	Forest Reserve for Equipment Replacement	\$528,137	\$557,861	\$587,585
01	General Fund/County School Service Fund	Unrestricted Lottery for Textbooks	\$375,699	\$421,867	\$305,124
01	General Fund/County School Service Fund	Insurance Proceeds from Canyon Fire	\$141,744	\$141,744	\$141,744
01	General Fund/County School Service Fund	Board Fund Balance Policy requiring available reserves of 17% of General Fund Expenditures	\$2,175,526	\$1,346,984	\$517,566
17	Special Reserve Fund for Other Than Capital Outlay Projects				
Insert Lines above as needed					
Total of Substantiated Needs			\$3,741,659	\$2,955,566	\$2,007,686

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

**GATEWAY UNIFIED SCHOOL DISTRICT  
BOARD ACTION  
June 26, 2019**

The District Board of Education shall certify in writing that the Adopted 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, and it includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties.

In certifying the 2019-2020 Budget Adoption Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

**ACTION REQUESTED:**

It is recommended that the Board certify the 2019-2020 Budget Adoption Report.

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	2,183	2,166		
Charter School				
<b>Total ADA</b>	<b>2,183</b>	<b>2,166</b>	<b>1.2%</b>	<b>Not Met</b>
Second Prior Year (2017-18)				
District Regular	2,146	2,151		
Charter School				
<b>Total ADA</b>	<b>2,146</b>	<b>2,151</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	2,142	2,147		
Charter School		0		
<b>Total ADA</b>	<b>2,142</b>	<b>2,147</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	2,125			
Charter School	0			
<b>Total ADA</b>	<b>2,125</b>			

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

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

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

Explanation:  
(required if NOT met)

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	2,288	2,801		
Charter School		(514)		
<b>Total Enrollment</b>	<b>2,288</b>	<b>2,287</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	2,271	2,305		
Charter School				
<b>Total Enrollment</b>	<b>2,271</b>	<b>2,305</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	2,288	2,272		
Charter School				
<b>Total Enrollment</b>	<b>2,288</b>	<b>2,272</b>	<b>0.6%</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	2,255			
Charter School				
<b>Total Enrollment</b>	<b>2,255</b>			

### 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	2,143	2,801	
Charter School		(514)	
<b>Total ADA/Enrollment</b>	<b>2,143</b>	<b>2,287</b>	<b>93.7%</b>
Second Prior Year (2017-18)			
District Regular	2,141	2,305	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,141</b>	<b>2,305</b>	<b>92.9%</b>
First Prior Year (2018-19)			
District Regular	2,119	2,272	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,119</b>	<b>2,272</b>	<b>93.3%</b>
Historical Average Ratio:			93.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.8%

#### 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	2,092	2,255		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,092</b>	<b>2,255</b>	<b>92.8%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	2,072	2,233		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,072</b>	<b>2,233</b>	<b>92.8%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	2,054	2,212		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,054</b>	<b>2,212</b>	<b>92.9%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's 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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	2,157.37	2,148.95	2,122.06	2,101.88
b. Prior Year ADA (Funded)		2,157.37	2,148.95	2,122.06
c. Difference (Step 1a minus Step 1b)		(8.42)	(26.89)	(20.18)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.39%	-1.25%	-0.95%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		23,144,364.00	23,881,187.00	24,251,473.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		754,506.27	716,435.61	679,041.24
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		754,506.27	716,435.61	679,041.24
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)</b>		2.87%	1.75%	1.85%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		1.87% to 3.87%	.75% to 2.75%	.85% to 2.85%



**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)	13,071,550.00	12,703,854.00	12,810,492.00	12,810,492.00
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 2a, 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)	24,921,084.00	25,629,223.00	26,053,582.00	26,492,801.00
District's Projected Change in LCFF Revenue:		2.84%	1.66%	1.89%
LCFF Revenue Standard:		1.87% to 3.87%	.75% to 2.75%	.85% to 2.85%
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)	17,502,818.27	20,438,123.29	85.6%
Second Prior Year (2017-18)	17,308,428.96	20,408,478.37	84.8%
First Prior Year (2018-19)	17,477,691.00	21,249,596.00	82.2%
	Historical Average Ratio:		84.2%

  

	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):	81.2% to 87.2%	81.2% to 87.2%	81.2% to 87.2%

**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)	16,917,743.00	20,661,162.00	81.9%	Met
1st Subsequent Year (2020-21)	17,300,783.00	21,114,320.00	81.9%	Met
2nd Subsequent Year (2021-22)	17,448,292.00	21,484,830.00	81.2%	Met

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

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

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

Explanation:  
(required if NOT met)

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

**STANDARD:** Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the 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):	2.87%	1.75%	1.85%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.13% to 12.87%	-8.25% to 11.75%	-8.15% to 11.85%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.13% to 7.87%	-3.25% to 6.75%	-3.15% to 6.85%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2018-19)	2,727,747.00		
Budget Year (2019-20)	2,442,665.00	-10.45%	Yes
1st Subsequent Year (2020-21)	2,423,466.00	-0.79%	No
2nd Subsequent Year (2021-22)	2,328,217.00	-3.93%	Yes

Explanation:  
(required if Yes)

Changes for 19-20: Forest Reserve (87,816), Title I (30,000), MAA (243,103), Special Ed (11,326) and Title IV +60,249. The Title IV was taken out in 2021-22.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)**

First Prior Year (2018-19)	3,511,043.00		
Budget Year (2019-20)	3,324,504.00	-5.31%	Yes
1st Subsequent Year (2020-21)	2,119,200.00	-36.26%	Yes
2nd Subsequent Year (2021-22)	2,117,772.00	-0.07%	No

Explanation:  
(required if Yes)

In 2019-20 Mandated Cost removed for \$376,808, LPSBG for \$165,988 and CTE Grant for \$240,518. STRS on Behalf was increased \$303,789 and the Bus Grant increased by \$324,672. Bus Grant for \$1,200,000 was taken out in 1920-21.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)**

First Prior Year (2018-19)	4,246,829.00		
Budget Year (2019-20)	4,039,160.00	-4.89%	Yes
1st Subsequent Year (2020-21)	3,604,831.00	-10.75%	Yes
2nd Subsequent Year (2021-22)	3,612,534.00	0.21%	No

Explanation:  
(required if Yes)

In 2019-20 RDA was reduced \$116,000 and Special Ed was reduced \$105,175. In 1920-21 the HVIP Bus Grant for \$440,000 was taken out.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**

First Prior Year (2018-19)	1,704,234.00		
Budget Year (2019-20)	1,594,707.00	-6.43%	Yes
1st Subsequent Year (2020-21)	1,590,780.00	-0.87%	No
2nd Subsequent Year (2021-22)	1,600,780.00	1.27%	No

Explanation:  
(required if Yes)

CTE Grant expenditures were removed in the amount of \$111,989.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line 85)**

First Prior Year (2018-19)	5,457,040.00		
Budget Year (2019-20)	5,451,894.00	-0.09%	No
1st Subsequent Year (2020-21)	5,496,344.00	0.82%	No
2nd Subsequent Year (2021-22)	5,422,015.00	-1.35%	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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2018-19)	10,485,619.00		
Budget Year (2019-20)	9,809,329.00	-6.48%	Met
1st Subsequent Year (2020-21)	8,147,497.00	-16.92%	Not Met
2nd Subsequent Year (2021-22)	8,058,523.00	-1.08%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2018-19)	7,161,274.00		
Budget Year (2019-20)	7,048,601.00	-1.60%	Met
1st Subsequent Year (2020-21)	7,077,124.00	0.43%	Met
2nd Subsequent Year (2021-22)	7,022,795.00	-0.77%	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)	Changes for 19-20: Forest Reserve (87,816), Title I (30,000), MAA (243,103), Special Ed (11,326) and Title IV +90,249. The Title IV was taken out in 2021-22.
Explanation: Other State Revenue (linked from 6B if NOT met)	In 2019-20 Mandated Cost removed for \$376,808, LPSBG for \$165,986 and CTE Grant for \$240,518. STRS on Behalf was increased \$303,789 and the Bus Grant increased by \$324,672. Bus Grant for \$1,200,000 was taken out in 1920-21.
Explanation: Other Local Revenue (linked from 6B if NOT met)	In 2019-20 RDA was reduced \$116,000 and Special Ed was reduced \$105,175. In 2020-21 the HVIP Bus Grant for \$440,000 was taken out.

- 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?
- 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)

#### 2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	34,837,252.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution* to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	34,837,252.00	1,045,117.56	1,045,525.00	Met

\* 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	3,955,931.00	4,701,798.77	3,704,238.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9780)	0.00	0.00	0.00
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)	3,955,931.00	4,701,798.77	3,704,238.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	31,884,908.57	32,866,788.82	34,749,159.00
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)	31,884,908.57	32,866,788.82	34,749,159.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.4%	14.3%	10.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.1%	4.8%	3.6%

<sup>1</sup>Available 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.

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

**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)	(348,587.61)	20,491,620.25	1.7%	Met
Second Prior Year (2017-18)	(1,412,152.42)	20,769,840.22	6.8%	Not Met
First Prior Year (2018-19)	(652,883.00)	21,793,396.00	3.0%	Met
Budget Year (2019-20) (Information only)	(441,805.00)	21,179,674.00		

**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)

The District is continuing to address current and future deficits. Reductions were made in 2019-20 for this purpose.

**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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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)	8,753,013.00	9,089,777.80	N/A	Met
Second Prior Year (2017-18)	7,156,895.00	8,743,190.19	N/A	Met
First Prior Year (2018-19)	6,642,597.00	6,204,515.00	6.6%	Not Met
Budget Year (2019-20) (Information only)	5,551,832.00			

<sup>2</sup> 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** 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

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

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

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

	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.)	2,092	2,072	2,054
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		

**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)	34,837,252.00	33,883,282.00	34,149,141.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	34,837,252.00	33,883,282.00	34,149,141.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,045,117.56	1,018,498.46	1,024,474.23
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)	1,045,117.56	1,018,498.46	1,024,474.23



### 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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,220,644.00	2,363,482.00	1,544,385.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, 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)	3,220,644.00	2,363,482.00	1,544,385.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.24%	8.98%	4.52%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,045,117.56</b>	<b>1,016,498.46</b>	<b>1,024,474.23</b>
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - 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?

No

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

**S3. 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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2018-19)	(4,305,818.00)			
Budget Year (2019-20)	(4,349,716.00)	43,898.00	1.0%	Met
1st Subsequent Year (2020-21)	(4,632,329.00)	282,613.00	6.5%	Met
2nd Subsequent Year (2021-22)	(4,853,558.00)	221,229.00	4.8%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2018-19)	251,370.00			
Budget Year (2019-20)	375,034.00	123,664.00	49.2%	Not Met
1st Subsequent Year (2020-21)	375,034.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	375,034.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2018-19)	543,800.00			
Budget Year (2019-20)	518,512.00	(25,288.00)	-4.7%	Met
1st Subsequent Year (2020-21)	533,512.00	15,000.00	2.9%	Met
2nd Subsequent Year (2021-22)	548,512.00	15,000.00	2.8%	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

#### 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)

This is the Transfer In from the Retiree Benefit fund. It has increased due to more retirees and higher retiree costs in the General Fund.

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)


## S6. Long-term Commitments

Identify all existing and new multiyear commitments\* and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	22	51 & 52-8811,8614	51 & 52-7433,7434	31,488,614
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01-8011	2000's	150,000
Other Long-term Commitments (do not include OPEB):				
Bond Issue Premium	22	52-8811,8614	52-7433,7434	1,249,777
Bond Capital Interest	22	52-8811,8614	52-7433,7434	9,306,112
Net Pension Liability				32,145,846
<b>TOTAL:</b>				<b>74,318,349</b>

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,175,319	2,275,169	2,382,969	2,382,969
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bond Issue Premium	176,829	141,871	168,981	168,981
Bond Capital Interest	322,455	104,700	104,700	104,700
Net Pension Liability				
<b>Total Annual Payments:</b>	<b>2,674,603</b>	<b>2,521,740</b>	<b>2,636,650</b>	<b>2,636,650</b>
<b>Has total annual payment increased over prior year (2018-19)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

2.

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

Explanation:  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

- 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:

A retiree with 10 years of service with the district may elect to continue District group insurance programs for a period not to exceed ten years of coverage and not to extend past the age of 65. The District premium contribution shall be limited to a total of \$35,000 for full-time employees and shall be prorated for part time employees. Employees with ten years of service receive 50% of the \$35,000 or \$17,500. Employees with 15 years of service receive 75% or \$26,250. Employees with 20 or more years of service receive \$35,000.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0 521,626

4. OPEB Liabilities

- a. Total OPEB liability

2,001,124.00

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

2,001,124.00

- 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?

Actuarial

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

Jul 01, 2016

Data must be entered.

5. OPEB Contributions

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2019-20)

(2020-21)

(2021-22)

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

164,870.00

164,870.00

164,870.00

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

375,034.00

375,034.00

37,534.00

- d. Number of retirees receiving OPEB benefits

375,034.00

375,034.00

375,034.00

**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	141.7	139.2	139.2	139.2

#### 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

116,889

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
1,898,657	1,993,590	2,093,269
65.7%	62.6%	59.6%
-2.9%	-4.8%	-4.8%

**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
185,226	227,201	165,627
-15.8%	22.7%	-27.1%

**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.):

Step and Column above includes statutory benefits.

**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	176.8	171.0	171.0	171.0

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

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

No

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

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

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

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(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

68,688

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

**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
969,849	1,018,341	1,089,259
75.1%	71.5%	68.1%
54.0%	-4.8%	-4.8%

**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:

Yes		
22,295	22,295	22,295

Health and Welfare Cap increased \$250.

**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
52,504	70,203	61,591
-22.6%	33.7%	-12.3%

**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	No	No
Yes	No	No

**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.):

Step and Column above include statutory benefits.

**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	28.0	27.0	27.0	27.0

**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

30,106

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**

- 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
373,733	392,419	412,040
69.1%	85.8%	82.7%
-4.8%	-4.8%	-4.8%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
22,297	39,188	32,917
-23.5%	75.8%	-16.0%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
14,400	14,400	14,400
0.0%	0.0%	0.0%

**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 28, 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 42127.8(a)? (If Yes, provide copies to the county office of education)

Yes

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

Yes

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

Comments:  
(optional)

A8: The District has a February 2018 Fiscal Review prepared by Jan Combes, Fiscal Consultant, at the request of the Shasta County Office of Education and a comprehensive Budget Review done by School Services of California in April 2018.

## End of School District Budget Criteria and Standards Review

			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
A. REVENUES									
1) LCFF Sources		8010-8099	23,152,084.00	0.00	23,152,084.00	23,881,187.00	0.00	23,881,187.00	3.1%
2) Federal Revenue		8100-8299	360,643.00	2,367,104.00	2,727,747.00	29,724.00	2,412,941.00	2,442,665.00	-10.5%
3) Other State Revenue		8300-8599	791,824.00	2,719,219.00	3,511,043.00	418,834.00	2,805,670.00	3,324,504.00	-5.3%
4) Other Local Revenue		8600-8799	748,866.00	3,497,963.00	4,246,829.00	382,806.00	3,656,354.00	4,039,160.00	-4.9%
5) TOTAL, REVENUES			25,053,417.00	8,584,286.00	33,637,703.00	24,712,551.00	8,974,865.00	33,687,516.00	0.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,955,589.00	2,835,924.00	11,791,513.00	8,568,280.00	2,799,692.00	11,367,972.00	-3.6%
2) Classified Salaries		2000-2999	3,781,621.00	2,615,318.00	6,396,939.00	3,537,782.00	2,682,328.00	6,220,110.00	-2.8%
3) Employee Benefits		3000-3999	4,740,481.00	2,706,363.00	7,446,844.00	4,811,681.00	3,130,455.00	7,942,136.00	6.7%
4) Books and Supplies		4000-4999	919,196.00	785,038.00	1,704,234.00	966,003.00	628,704.00	1,594,707.00	-6.4%
5) Services and Other Operating Expenditures		5000-5999	3,049,039.00	2,408,001.00	5,457,040.00	2,828,466.00	2,623,428.00	5,451,894.00	-0.1%
6) Capital Outlay		6000-6999	29,770.00	1,365,569.00	1,415,339.00	0.00	1,620,000.00	1,620,000.00	14.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	25,514.00	37,613.00	63,127.00	180,583.00	11,000.00	191,583.00	203.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(251,614.00)	181,937.00	(69,677.00)	(231,633.00)	181,971.00	(69,662.00)	0.0%
9) TOTAL, EXPENDITURES			21,249,596.00	12,955,763.00	34,205,359.00	20,661,162.00	13,657,578.00	34,318,740.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,803,821.00	(4,371,477.00)	(567,656.00)	4,051,389.00	(4,682,613.00)	(631,224.00)	11.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8800-8929	251,370.00	0.00	251,370.00	375,034.00	0.00	375,034.00	49.2%
b) Transfers Out		7600-7629	543,800.00	0.00	543,800.00	518,512.00	0.00	518,512.00	-4.7%
2) Other Sources/Uses									
a) Sources		8930-8979	141,744.00	0.00	141,744.00	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	(4,305,818.00)	4,305,818.00	0.00	(4,349,716.00)	4,349,716.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,456,504.00)	4,305,818.00	(150,686.00)	(4,493,194.00)	4,349,716.00	(143,478.00)	-4.8%



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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(652,683.00)	(65,659.00)	(718,342.00)	(441,805.00)	(332,897.00)	(774,702.00)	7.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,331,037.00	901,989.00	8,233,026.00	5,551,832.00	1,862,852.00	7,514,684.00	-8.7%
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)			7,331,037.00	901,989.00	8,233,026.00	5,551,832.00	1,862,852.00	7,514,684.00	-8.7%
d) Other Restatements		9795	(1,126,522.00)	1,126,522.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,204,515.00	2,028,511.00	8,233,026.00	5,551,832.00	1,862,852.00	7,514,684.00	-8.7%
2) Ending Balance, June 30 (E + F1e)			5,551,832.00	1,862,852.00	7,514,684.00	5,110,027.00	1,629,955.00	6,739,982.00	-10.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,900.00	0.00	11,900.00	11,900.00	0.00	11,900.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	311,350.00	0.00	311,350.00	311,350.00	0.00	311,350.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,862,852.00	1,862,852.00	0.00	1,629,955.00	1,629,955.00	-17.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,381,698.00	0.00	3,381,698.00	1,566,133.00	0.00	1,566,133.00	-53.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,846,884.00	0.00	1,846,884.00	3,220,644.00	0.00	3,220,644.00	74.4%
Unassigned/Unappropriated Amount		9790	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	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,070,000.00	1,070,500.00	0.0%
3) Other State Revenue		8300-8599	76,000.00	74,500.00	-2.0%
4) Other Local Revenue		8600-8799	132,250.00	140,380.00	6.1%
5) TOTAL REVENUES			1,278,250.00	1,285,380.00	0.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	459,684.00	471,478.00	2.6%
3) Employee Benefits		3000-3999	179,656.00	193,489.00	7.7%
4) Books and Supplies		4000-4999	658,053.00	688,175.00	1.7%
5) Services and Other Operating Expenditures		5000-5999	33,937.00	33,830.00	-0.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	69,677.00	69,662.00	0.0%
9) TOTAL EXPENDITURES			1,401,007.00	1,437,614.00	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(122,757.00)	(152,234.00)	24.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	115,050.00	142,262.00	23.7%
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			115,050.00	142,262.00	23.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,707.00)	(9,972.00)	29.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,788.00	89,799.00	3.5%
b) Audit Adjustments		9793	10,740.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			97,508.00	89,799.00	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,508.00	89,799.00	-7.9%
2) Ending Balance, June 30 (E + F1e)			89,799.00	79,827.00	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	42,176.00	42,176.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,623.00	37,851.00	-20.8%
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
<b>A. REVENUES</b>					
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	3,500.00	1,500.00	-57.1%
5) TOTAL REVENUES			3,500.00	1,500.00	-57.1%
<b>B. EXPENDITURES</b>					
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 Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,500.00	1,500.00	-57.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	428,750.00	378,250.00	-12.2%
b) Transfers Out		7600-7629	251,370.00	375,034.00	49.2%
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			177,380.00	1,218.00	-99.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			180,880.00	2,716.00	-98.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	338,030.00	518,910.00	53.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			338,030.00	518,910.00	53.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			338,030.00	518,910.00	53.5%
2) Ending Balance, June 30 (E + F1e)			518,910.00	521,626.00	0.5%
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	0.00	0.00	0.0%
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	518,910.00	521,626.00	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9780	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	8,000.00	12,000.00	50.0%
5) TOTAL REVENUES			8,000.00	12,000.00	50.0%
<b>B. EXPENDITURES</b>					
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 Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,014,102.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,014,102.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,006,102.00)	12,000.00	-101.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,008,102.00)	12,000.00	-101.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,709,168.00	703,088.00	-58.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,709,168.00	703,088.00	-58.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,709,168.00	703,088.00	-58.9%
2) Ending Balance, June 30 (E + F1e)			703,088.00	715,088.00	1.7%
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	0.00	0.00	0.0%
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	703,088.00	715,088.00	1.7%
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
<b>A. REVENUES</b>					
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	362,500.00	355,000.00	-2.1%
5) TOTAL REVENUES			362,500.00	355,000.00	-2.1%
<b>B. EXPENDITURES</b>					
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 Expenditures		5000-5999	68,000.00	20,500.00	-68.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			68,000.00	20,500.00	-68.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			296,500.00	334,500.00	12.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8800-8929	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	3,100.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,100.00)	0.00	-100.0%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			293,400.00	334,500.00	14.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	556,189.00	849,589.00	52.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			556,189.00	849,589.00	52.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			556,189.00	849,589.00	52.8%
2) Ending Balance, June 30 (E + F1e)			849,589.00	1,184,089.00	39.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9760	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	849,589.00	1,184,089.00	39.4%
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
<b>A. REVENUES</b>					
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	24.00	30.00	25.0%
5) TOTAL, REVENUES			24.00	30.00	25.0%
<b>B. EXPENDITURES</b>					
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 Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			24.00	30.00	25.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			24.00	30.00	25.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,229.00	2,253.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,229.00	2,253.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,229.00	2,253.00	1.1%
2) Ending Balance, June 30 (E + F1e)			2,253.00	2,283.00	1.3%
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	0.00	0.00	0.0%
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	2,253.00	2,283.00	1.3%
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
<b>A. REVENUES</b>					
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	32,704.00	37,554.00	14.8%
4) Other Local Revenue		8600-8799	2,169,008.00	2,174,000.00	0.2%
5) TOTAL REVENUES			2,201,712.00	2,211,554.00	0.4%
<b>B. EXPENDITURES</b>					
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 Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,223,000.00	2,175,318.00	-2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,223,000.00	2,175,318.00	-2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,288.00)	36,236.00	-270.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,288.00)	38,238.00	-270.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,478,670.00	2,455,382.00	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,478,670.00	2,455,382.00	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,478,670.00	2,455,382.00	-0.9%
2) Ending Balance, June 30 (E + F1e)			2,455,382.00	2,491,618.00	1.5%
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	0.00	0.00	0.0%
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	2,455,382.00	2,491,618.00	1.5%
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	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,119.06	2,125.06	2,146.95	2,092.17	2,098.17	2,125.06
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	2,119.06	2,125.06	2,146.95	2,092.17	2,098.17	2,125.06
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	13.47	13.47	13.47
b. Special Education-Special Day Class	10.42	10.42	10.42	10.42	10.42	10.42
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]						
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	10.42	10.42	10.42	23.89	23.89	23.89
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	2,129.48	2,135.48	2,157.37	2,116.06	2,122.06	2,148.95
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

## Current Expense Formula/Minimum Classroom Compensation

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)	EDF No.
1000 - Certificated Salaries	11,791,513.00	301	914,912.00	303	10,876,601.00	305	0.00		307	10,876,601.00	309
2000 - Classified Salaries	6,396,939.00	311	1,012,010.00	313	5,384,929.00	315	887,863.00	897,863.00	317	4,487,066.00	319
3000 - Employee Benefits	7,446,844.00	321	973,394.00	323	6,473,450.00	325	330,784.00	331,918.00	327	6,141,532.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,058,459.00	331	110,332.00	333	1,948,127.00	335	507,596.00	521,777.00	337	1,426,350.00	339
5000 - Services... & 7300 - Indirect Costs	5,387,363.00	341	183,084.00	343	5,204,269.00	345	565,359.00	1,838,587.00	347	3,365,702.00	349
<b>TOTAL</b>					<b>29,887,376.00</b>	<b>365</b>			<b>TOTAL</b>	<b>28,297,251.00</b>	<b>369</b>

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 3800), 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	69.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			16,700,319.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			2,245,514.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			379,416.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			379,416.00
14. TOTAL SALARIES AND BENEFITS			14,075,389.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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.			53.52%
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)	53.52%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.48%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	28,297,251.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	389,199.31

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

Adjustments made in part 1, column 4b are contract services paid to outside vendors and GWUSD share of GREAT Partnership K-8 salary and benefit expenditures.

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)	EDF No.
1000 - Certificated Salaries	11,367,972.00	301	919,808.00	303	10,448,366.00	305	0.00		307	10,448,366.00	309
2000 - Classified Salaries	6,220,110.00	311	1,041,945.00	313	5,178,165.00	315	924,761.00	887,863.00	317	4,290,302.00	319
3000 - Employee Benefits	7,942,136.00	321	1,164,437.00	323	6,777,699.00	325	369,980.00	330,784.00	327	6,446,915.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,594,707.00	331	37,468.00	333	1,557,239.00	335	527,891.00	528,686.00	337	1,028,543.00	339
5000 - Services... & 7300 - Indirect Costs	5,382,232.00	341	91,976.00	343	5,290,256.00	345	637,591.00	1,810,605.00	347	3,479,751.00	349
<b>TOTAL</b>					<b>29,251,725.00</b>	<b>385</b>			<b>TOTAL</b>	<b>25,693,877.00</b>	<b>389</b>

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	EDF No.
1. Teacher Salaries as Per EC 41011. ....	1100	9,088,432.00	375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	2,542,888.00	380
3. STRS. ....	3101 & 3102	2,365,843.00	382
4. PERS. ....	3201 & 3202	540,897.00	383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	330,293.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	1,376,459.00	385
7. Unemployment Insurance. ....	3501 & 3502	15,049.00	380
8. Workers' Compensation Insurance. ....	3601 & 3602	380,269.00	392
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	0.00	
10. Other Benefits (EC 22310). ....	3901 & 3902	69.00	383
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		16,630,179.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. ....		2,334,758.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....		409,089.00	386
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		409,089.00	398
14. TOTAL SALARIES AND BENEFITS. ....		13,888,332.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) Line 15 must equal or exceed 80% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....		54.05%	
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 (80% elementary, 55% unified, 50% high) ....	55.00%
2. Percentage spent by this district (Part II, Line 15) ....	54.05%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) ....	0.95%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 389). ....	25,693,877.00
5. Deficiency Amount (Part III, Line 3 times Line 4) ....	244,091.83

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

Adjustments made in Part 1, column 4b are contract services paid to outside vendors and GWUSD share of GREAT Partnership classroom salary and benefit expenditures.



Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	34,749,159.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,362,638.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	46,031.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,415,339.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	20,000.00
5. Interfund Transfers Out	All	9300	7600-7629	543,800.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,838,826.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C 1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,863,996.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	122,757.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				27,645,282.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		2,135.48
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,945.70
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	26,627,938.76	12,381.98
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	26,627,938.76	12,381.98
B. Required effort (Line A.2 times 90%)	23,965,144.88	11,143.78
C. Current year expenditures (Line I.E and Line II.B)	27,645,282.00	12,945.70
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

July 1 Budget  
2018-19 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	295,403.00		358,533.00	653,936.00
2. State Lottery Revenue	8560	322,989.00		113,367.00	436,356.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		618,392.00	0.00	471,900.00	1,090,292.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	116,287.00		171,190.00	287,477.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	172,808.00			172,808.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			57,810.00	57,810.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		289,095.00	0.00	229,000.00	518,095.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	329,297.00	0.00	242,900.00	572,197.00
<b>D. COMMENTS:</b>					
Educational Software Costs.					

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

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

Description	Object Codes	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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	23,881,187.00	1.55%	24,251,473.00	1.75%	24,676,075.00
2. Federal Revenues	8100-8299	29,724.00	0.00%	29,724.00	0.00%	29,724.00
3. Other State Revenues	8300-8599	418,834.00	-0.94%	414,908.00	-0.25%	413,851.00
4. Other Local Revenues	8600-8799	382,806.00	-3.92%	367,806.00	-4.08%	352,806.00
5. Other Financing Sources						
a. Transfers In	8900-8929	375,034.00	0.00%	375,034.00	0.00%	375,034.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,349,716.00)	5.89%	(4,605,826.00)	3.17%	(4,751,907.00)
6. Total (Sum lines A1 thru A5c)		20,737,869.00	0.46%	20,833,119.00	1.26%	21,095,583.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,568,280.00		8,668,195.00
b. Step & Column Adjustment				149,915.00		102,588.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(50,000.00)		(50,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,568,280.00	1.17%	8,668,195.00	0.61%	8,720,783.00
2. Classified Salaries						
a. Base Salaries				3,537,782.00		3,572,153.00
b. Step & Column Adjustment				33,606.00		38,636.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				765.00		4,377.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,537,782.00	0.97%	3,572,153.00	1.20%	3,615,166.00
3. Employee Benefits	3000-3999	4,811,681.00	5.17%	5,060,435.00	0.99%	5,110,343.00
4. Books and Supplies	4000-4999	966,003.00	2.07%	986,003.00	15.21%	1,136,003.00
5. Services and Other Operating Expenditures	5000-5999	2,828,466.00	1.51%	2,871,316.00	2.23%	2,935,384.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	180,583.00	3.00%	186,000.00	2.80%	191,209.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(231,633.00)	-0.80%	(229,782.00)	-2.40%	(224,258.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	518,512.00	2.89%	533,512.00	2.81%	548,512.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		21,179,674.00	2.21%	21,647,832.00	1.78%	22,033,142.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(441,805.00)		(814,713.00)		(937,559.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,551,832.00		5,110,027.00		4,295,314.00
2. Ending Fund Balance (Sum lines C and D1)		5,110,027.00		4,295,314.00		3,357,755.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	323,250.00		323,250.00		323,250.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,566,133.00		1,608,582.00		1,490,120.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,220,644.00		2,363,482.00		1,544,385.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,110,027.00		4,295,314.00		3,357,755.00

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)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,220,644.00		2,363,482.00		1,544,385.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		3,220,644.00		2,363,482.00		1,544,385.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated credit is savings on retiree replacements. Classified increase is due to minimum wage increase.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	0.00
2. Federal Revenues	8100-8299	2,412,941.00	-0.80%	2,393,742.00	-3.98%	2,298,493.00
3. Other State Revenues	8300-8599	2,905,670.00	-41.35%	1,704,292.00	-0.02%	1,703,921.00
4. Other Local Revenues	8600-8799	3,656,354.00	-11.47%	3,237,025.00	0.70%	3,259,728.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,349,716.00	5.89%	4,605,826.00	3.17%	4,751,907.00
6. Total (Sum lines A1 thru A5c)		13,324,681.00	-10.39%	11,940,885.00	0.61%	12,014,049.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,799,692.00		2,850,523.00
b. Step & Column Adjustment				50,831.00		41,560.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,799,692.00	1.82%	2,850,523.00	1.46%	2,892,083.00
2. Classified Salaries						
a. Base Salaries				2,682,328.00		2,716,011.00
b. Step & Column Adjustment				33,683.00		30,184.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments						13,131.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,682,328.00	1.26%	2,716,011.00	1.59%	2,759,326.00
3. Employee Benefits	3000-3999	3,130,455.00	4.36%	3,266,991.00	1.79%	3,325,586.00
4. Books and Supplies	4000-4999	628,704.00	-5.40%	594,777.00	-21.86%	464,777.00
5. Services and Other Operating Expenditures	5000-5999	2,623,428.00	0.06%	2,625,028.00	-5.27%	2,486,631.00
6. Capital Outlay	6000-6999	1,620,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,000.00	100.00%	22,000.00	50.00%	33,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	161,971.00	-1.14%	160,120.00	-3.45%	154,596.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,657,578.00	-10.41%	12,235,450.00	-0.98%	12,115,999.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(332,897.00)		(294,565.00)		(101,950.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,962,852.00		1,629,955.00		1,335,390.00
2. Ending Fund Balance (Sum lines C and D1)		1,629,955.00		1,335,390.00		1,233,440.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,629,955.00		1,335,390.00		1,233,440.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,629,955.00		1,335,390.00		1,233,440.00

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Increase is for Minimum Wage						



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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	23,881,187.00	1.55%	24,251,473.00	1.75%	24,676,075.00
2. Federal Revenues	8100-8299	2,442,665.00	-0.79%	2,423,466.00	-3.93%	2,328,217.00
3. Other State Revenues	8300-8599	3,324,504.00	-36.26%	2,119,200.00	-0.07%	2,117,772.00
4. Other Local Revenues	8600-8799	4,039,160.00	-10.75%	3,604,831.00	0.21%	3,612,534.00
5. Other Financing Sources						
a. Transfers In	8900-8929	375,034.00	0.00%	375,034.00	0.00%	375,034.00
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)		34,062,550.00	-3.78%	32,774,004.00	1.02%	33,109,632.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,367,972.00		11,518,718.00
b. Step & Column Adjustment				200,746.00		144,148.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(50,000.00)		(50,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,367,972.00	1.33%	11,518,718.00	0.82%	11,612,866.00
2. Classified Salaries						
a. Base Salaries				6,220,110.00		6,288,164.00
b. Step & Column Adjustment				67,289.00		68,820.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				765.00		17,508.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,220,110.00	1.09%	6,288,164.00	1.37%	6,374,492.00
3. Employee Benefits	3000-3999	7,942,136.00	4.85%	8,327,426.00	1.30%	8,435,929.00
4. Books and Supplies	4000-4999	1,594,707.00	-0.87%	1,580,780.00	1.27%	1,600,780.00
5. Services and Other Operating Expenditures	5000-5999	5,451,894.00	0.82%	5,496,344.00	-1.35%	5,422,015.00
6. Capital Outlay	6000-6999	1,620,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	191,583.00	8.57%	208,000.00	7.79%	224,209.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(69,662.00)	0.00%	(69,662.00)	0.00%	(69,662.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	518,512.00	2.89%	533,512.00	2.81%	548,512.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		34,837,252.00	-2.74%	33,883,282.00	0.78%	34,149,141.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(774,702.00)		(1,109,278.00)		(1,039,509.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,514,684.00		6,739,982.00		5,630,704.00
2. Ending Fund Balance (Sum lines C and D1)		6,739,982.00		5,630,704.00		4,591,195.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	323,250.00		323,250.00		323,250.00
b. Restricted	9740	1,629,955.00		1,335,390.00		1,233,440.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,566,133.00		1,608,582.00		1,490,120.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,220,644.00		2,363,482.00		1,544,385.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,739,982.00		5,630,704.00		4,591,195.00



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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,220,644.00		2,363,482.00		1,544,385.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,220,644.00		2,363,482.00		1,544,385.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.24%		6.98%		4.52%
<b>F. RECOMMENDED RESERVES</b>						
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
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				
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)		2,092.17		2,071.99		2,053.95
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		34,837,252.00		33,883,282.00		34,149,141.00
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)		34,837,252.00		33,883,282.00		34,149,141.00
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)		1,045,117.56		1,016,498.46		1,024,474.23
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)		1,045,117.56		1,016,498.46		1,024,474.23
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES