



Every Student, Every Moment, for Every Opportunity

DATE: June 10, 2019

TO: Anne Silavs - Superintendent

FROM: Tim McLellan – Assistant Superintendent, Business Services

SUBJECT: 2019/20 Budget Summary Report

The budget for 2019/20 is presented for adoption. This budget is based on the assumptions outlined in the Governor's May Revision and information available to date. It was developed using the Standardized Account Code Structure (SACS) and the process prescribed by the Orange County Department of Education, Integrated Fund Accounting System (IFAS). Estimated actuals for 2018/19 have been projected.

The adopted budget will be revised to include changes resulting from the adoption of the 2019/20 state budget, subsequent revisions, and the closing of the books for fiscal year 2018/19.

The budget is based on a number of assumptions. The most significant of these assumptions are set forth below:

GENERAL FUND

2018/19 Estimated Actuals

The general fund projected ending balance in the amount of \$8,855,075 has decreased in the amount of \$52,688 from the second interim reporting period. Components of this balance include a \$15,000 reserve for revolving cash, \$1,329,009 representing the mandated 3% reserve designated for economic uncertainties, an assigned amount of \$4,313,544.

2019/20 Budget

The Governor's Budget includes the Local Control Funding Formula (LCFF) which continues in its seventh year of implementation. The LCFF replaced the traditional revenue limit calculation and most categorical program funding formulas and allocations. LCFF creates base grants per pupil, a base grade span adjustment for grades K-3 in elementary school districts, plus supplemental funding and concentration grants in place of revenue limits and most categorical program funding. The district continues to make

allocations from unrestricted funds to approved (formerly restricted) programs that are aligned and supported by the Local Control Accountability Plan (LCAP).

The Governor's May Revision proposes to fully fund the LCFF, which last year reached 100 percent of the funding targets established in 2013. To demonstrate commitment to LCFF, Governor Newsom proposes to increase the formula by a total of 3.26 percent.

In addition to the base grant, school districts are entitled to supplemental increases for each enrolled student who is classified as English learner, eligible to participate in the Free and Reduced-Price Meals Program, in foster care or any combination of these factors (unduplicated count); and a concentration grant for each eligible student enrolled that exceeds 50% of total enrollment. For 2019/20, the District expects to have a total unduplicated count percentage of 44.11% which does not qualify for concentration grant funding.

Local Control Funding Formula (LCFF)

Local Control Funding Formula (LCFF) – The LCFF, implemented in fiscal year 2013/14, made fundamental changes in the way Proposition 98 revenues are allocated to schools. The LCFF will fund every student, depending on grade span, at the same base rate. The target State funding for elementary school students (grades K-6), is projected to be as follows:

	K-3	4-6	(LCFF Target Funding)
Base Grant Entitlement per ADA	\$ 7,459	\$ 7,571	
2019/20 COLA (3.26%)	\$ 243	\$ 247	
CSR Augmentation Grant (10.4%)	\$ 801	n/a	
Adjusted Base Grant per ADA	\$ 8,503	\$ 7,818	

Two factors, known as Supplemental and Concentration Grants, will be applied to the LCFF base grant for eligible students. Supplemental and Concentration Grant increases are calculated based on the unduplicated percentage of total enrollment accounted for by English language learners, free and reduced-price meal (FRPM) program eligible students, and foster youth.

	K-3	4-6
Supplemental Grant (20%)	\$ 1,701	\$ 1,564
Concentration Grant (55%)	\$ 4,252	\$ 3,909

*Cypress does not qualify for the concentration grant

Supplemental Grant funding is provided for each qualifying student. Concentration Grant funding is provided for program-eligible students exceeding 55 percent of the District's enrollment. The District doesn't currently have sufficient eligible students to qualify for Concentration Grant funding.

The LCFF Target receives a Cost of Living Adjustment (COLA) each year. For 2019/20, the COLA will be 3.26%.

Revenues

Revenues are projected using the FCMAT version of the Local Control Funding Formula (LCFF), which reflects updated information available from School Services of California, Department of Finance and the Orange County Department of Education (OCDE).

1. Enrollment – The enrollment projections for the budget year assumes that enrollment will decline by approximately 123 students as compared to current year enrollment. The projected enrollment for October 2019 CBEDS is 3,800.
2. Revenue received from the State under LCFF continues to be funded on the higher of current year Average Daily Attendance (ADA) or prior year ADA. ADA is calculated by dividing the total number of days of *student attendance* by the number of *days of school taught* during the same period. Funding for the budget year will be primarily based on the P-2 ADA calculation, which for the budget year includes 180 days. ADA for a school year is not usually finalized until sometime in the late summer or early fall the following year.

ADA for the budget year is projected to be 3,803.27 (the P-2 ADA amount realized in April 2019). The final figure for the budget year P-2 ADA will not be known until after mid-April 2019.

3. School Site Allocations – General Fund allocations to schools for instructional support and operational costs will be based on allocation per ADA using the same formula as current year. Certificated staffing allocations will be implemented to formula and meet the collective bargaining agreement in place.
 - 3.1. Site Supply Budget Formula: The formula calls for \$75.00 per regular education student, \$85.00 per special education student, and \$7.00 per student for technology support.
 - 3.2. Certificated staffing ratio: Teacher-to-student Ratios (regular education) is implemented to formula and meets the collective bargaining agreement in place. Class-size ratios for K-3 in 2018/19 averaged 24.71-to-1 and are expected to average 24.30 in 2019/20. For grades 4-6, class size ratios for 2018/19 averaged 30.43 and are expected to be 29.75-to-1 in 2019/20.

4. 2019/20 LCFF GAP Funding and LCFF Entitlement calculation is provided below:

Total ADA	[K-3] 2,107.04 x 8,503 =	\$ 17,916,161
	[4-6] 1,709.15 x 7,818 =	\$ 13,362,135

Supplemental ADA (44.11%)	[K-3] 929 x 1,701 =	\$ 1,580,229
	[4-6] 754 x 1,564 =	\$ 1,179,256
LCFF Target Funding		<u>\$ 34,037,781</u>
TIIG		n/a
Transportation		\$ 227,322
LCFF Target		<u>\$ 34,265,103</u>
Less: LCFF Floor (2019/20)		\$ 33,128,912
GAP		<u>\$ 1,136,191</u>
2019/20 GAP Funding Rate		100%
2019/20 Funded GAP Revenue		<u>\$ 1,136,191</u>
Add: LCFF Floor (2019/20)		\$ 33,128,912
LCFF Entitlement for 2019/20		<u>\$ 34,265,103</u>
Supplemental Grant GAP Funding		\$ 2,760,045

The Supplement Grant Gap Funding of \$2,760,045 is attributable to the students that comprise the District's unduplicated percentage of total enrollment (44.11%) accounted for by English language learners, free and reduced-price meal (FRPM) program-eligible students, and foster youth. The primary goal of the District's Local Control Accountability Plan (LCAP) will be to demonstrate the nexus between this revenue and how the District intends to meet the educational needs of the students that generated these funds.

5. Reimbursement for Mandated Costs will be budgeted at \$32.24/ADA for a total of approximately \$122,609.
6. State special education funding is expected to receive 3.26% percent COLA.
7. Lottery – Lottery expenditures for the budget year will be maintained at prior-year levels in support of programs identified in the 2019/20 budget with minor adjustments.
 - 7.1. Lottery unrestricted revenue will be calculated at \$151 per ADA. Unrestricted revenue is projected to be approximately \$574,253.

7.2. Lottery restricted revenue for instructional materials will be calculated at \$53-per ADA. Restricted revenue is projected to be approximately \$201,559.

8. Redevelopment Agencies (RDAs) Pass-Through Agreements – The District anticipates receiving approximately \$1.1 million during the budget year.

9. Interest

9.1. Interest earnings for funds on deposit with the County Treasurer will be budgeted at 2.85 percent.

Expenditures

10. Salaries and Benefits

10.1. Step and Column increases will be reflected for those certificated, classified, and administrative employees who qualify for movement based upon their longevity with the District, earned education credits, and negotiated agreements.

10.2. Salary and benefit costs estimated for employee groups will increase by the following percentages due to employee movement across the salary schedule:

Certificated	2.50%
Classified	2.00%

10.3. Vacancies created due to retirements, or employees indicating the intent not to return will be budgeted as follows:

Certificated	Column 4, Step 8
Classified	Step 3, Range per Classification
Administrative	Step 3, Range per Classification

11. Statutory Benefits

11.1. The District will utilize the following employer rates for statutory benefits for the budget year, based upon currently available information from various State agencies:

STRS	16.70%
PERS	20.733%
OASDI	6.20%
Medicare	1.45%
Workers Compensation	1.2361%
Unemployment	0.05%

12. Health and welfare insurance costs for the District for the budget year are projected to increase by 7 percent.
13. Workers Compensation/Property and Liability insurance premiums for the budget year are projected to increase by 3 percent.
14. Utilities are expected to increase by 3 percent over the current year.

Debt Service and Lease Payments

15. The COPs issued in March 2013 for the Arnold School modernization will be repaid by redevelopment income. The COPs are subject to prepayment prior to maturity in whole or in part on any date, on or after May 1, 2018, at the option of the District. The District reserves the right to take advantage of its option and make a prepayment of these COPs prior to the maturity date. The General Fund will not be used to service this debt.
16. The District will be exploring potential lease financing options to support identified capital outlay projects. A District goal was established to pursue options for modernizing the district office facilities in order to maintain a strong district infrastructure to support student achievement. The 6.1 acre District Office property is larger than needed.

FUND BALANCE AND RESERVES

The projected ending fund balance in 2018/19 is \$8,855,075. The projected Reserve for Economic Uncertainties in the General Fund is \$1,329,009, the mandated 3% required by the state for this size of district. The reserve for revolving cash is \$15,000, legally restricted balances total \$190,211, an assigned amount of \$4,313,544 and an unassigned amount of \$3,007,311.

In keeping with Senate Bill (SB) 858, this budget has determined the total amount of assigned and unassigned ending fund balances for the 2019/20 fiscal year as follows:

Assigned

Technology Refreshment	\$ 614,535
Accrued Liability	\$ 320,000
Health & Welfare Reserve	\$ 350,000
PERS/STRS 2020/21 Increase Reserve	\$ 462,178
PERS/STRS 2021/22 Increase Reserve	\$ 490,761
RRMA Maintenance Reserve	\$ 1,313,799
One Time Monies Reserve	\$ 600,000

OTHER FUNDS

State Preschool Fund (12)

This fund is used to account separately for the California State Preschool Program (CSPP). Expenditures are adjusted to reflect program requirements. The projected balance of funds available for expenditure in the adopted budget is \$562,140.

Cafeteria Fund (13)

This fund accounts for revenues and disbursements for the purpose of operating the District School Lunch Program. For 2019/20, federal and state meal reimbursement rates are updated at projected rates, plus expected local revenues. Expenditures are adjusted to reflect program requirements. The projected balance of funds available for expenditure in the adopted budget is \$1,619,495.

Deferred Maintenance Fund (14)

This fund accounts for Deferred Maintenance financial activity. Deferred Maintenance is part of the LCFF. These monies will be used to support the Deferred Maintenance Program. The projected balance of funds available for expenditure in the adopted budget is \$1,468,447.

Capital Facilities Fund (25)

This fund is used primarily to account separately for monies received from fees levied on developers as a condition for improving a development and for the receipt and disbursement of redevelopment monies from redevelopment agencies. Revenues from developer fees are to be used for the board approved construction/reconstruction of school facilities. The projected balance of funds available for expenditure in the adopted budget is \$2,429,616.

Special Reserve Fund for Capital Outlay Projects (40)

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of monies for capital outlay purposes. Projected revenues are derived from particular redevelopment entitlements made available through pass-through agreements. In addition, other projected revenues include monies generated through lease agreements made for use of select closed schools. Expenditures related to the facilities master plan and asset management planning are recorded in this fund. The projected balance of funds available for expenditure in the adopted budget is \$8,350,192.

Self-Insurance Fund (67)

Self-Insurance funds are used for monies received for self-insurance activities from other operating funds of the district. The district currently maintains one self-insurance fund for its health & welfare self-insurance fund for vision/dental programs offered.

Self-Insurance funds are maintained by the district for the payment of claims, administrative costs, deductible insurance amounts, excess insurance, and other related costs associated with health and welfare. The projected balance of funds available for expenditure in the adopted budget is \$823,575.

MULTI-YEAR PROJECTION

The district has prepared a multi-year projection of its General Fund as required by State law. As advised by the Orange County Department of Education (OCDE), the district uses software developed by Fiscal Crisis & Management Assistance Team (FCMAT) for this purpose. The following significant assumptions are used in the preparation of this projection:

- Enrollment is based on CalPADS enrollment steps in grades, incoming kindergarten student trends, and Inter/Intra district trends. Enrollment is projected to decrease by 123 students in 2019/20, and continue to decline slightly by 25 students in 2020/21 and an additional 25 students in 2021/22.
- Cost of living adjustments (COLAs) to revenues are based on projections prepared by School Services of California, Inc. A statutory COLA of 3.26% has been applied to 2019/20, and COLAs of 3.00% and 2.80% have been applied to 2020/21 and 2021/22 respectively.
- The Governor has not proposed any unrestricted one-time monies for 2019/20.
- Step and longevity increases are included in the projection.
- Negotiations have not been settled with the Certificated or Classified bargaining units for 2019/20 fiscal year.
- No provision has been made to fund the OPEB liability/"ARC" above the "pay-as-you-go" amount in either the budget or projection years.

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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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.

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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: Cypress School District

Date: June 10, 2019

Place: Cypress School District

Date: June 10, 2019

Time: 7:00 p.m.

Adoption Date: June 20, 2019

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Tim McLellan, Ed.D.

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Title: Assistant Superintendent

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Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	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)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	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?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 20, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

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

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		33,490,260.00	0.00	33,490,260.00	34,264,990.00	0.00	34,264,990.00	2.3%
2) Federal Revenue	8100-8299		62,803.00	1,575,768.00	1,638,571.00	62,803.00	1,589,239.00	1,652,042.00	0.8%
3) Other State Revenue	8300-8599		1,397,768.00	3,952,882.00	5,350,650.00	690,768.00	3,701,472.00	4,392,240.00	-17.9%
4) Other Local Revenue	8600-8799		1,107,836.00	1,787,632.00	2,895,468.00	1,100,241.00	1,787,632.00	2,887,873.00	-0.3%
5) TOTAL, REVENUES			36,058,667.00	7,316,282.00	43,374,949.00	36,118,802.00	7,078,343.00	43,197,145.00	-0.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		15,754,416.00	3,262,660.00	19,017,076.00	15,770,842.00	3,146,027.00	18,916,869.00	-0.5%
2) Classified Salaries	2000-2999		4,022,014.00	2,440,750.00	6,462,764.00	4,020,180.00	2,501,676.00	6,521,856.00	0.9%
3) Employee Benefits	3000-3999		6,789,050.00	2,773,845.00	9,562,895.00	6,846,656.00	2,757,003.00	9,603,659.00	0.4%
4) Books and Supplies	4000-4999		920,860.00	823,384.00	1,744,244.00	788,409.00	598,277.00	1,386,686.00	-20.5%
5) Services and Other Operating Expenditures	5000-5999		2,855,536.00	1,869,731.00	4,725,267.00	2,855,536.00	1,952,308.00	4,807,844.00	1.7%
6) Capital Outlay	6000-6999		309,849.00	296,807.00	606,656.00	198,451.00	170,662.00	369,113.00	-39.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299								
	7400-7499		100,204.00	930,000.00	1,030,204.00	100,204.00	930,000.00	1,030,204.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(344,339.00)	308,790.00	(35,549.00)	(347,211.00)	311,662.00	(35,549.00)	0.0%
9) TOTAL, EXPENDITURES			30,407,590.00	12,705,967.00	43,113,557.00	30,233,067.00	12,367,615.00	42,600,682.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,651,077.00	(5,389,685.00)	261,392.00	5,885,735.00	(5,289,272.00)	596,463.00	128.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	1,192,601.00	1,192,601.00	0.00	1,192,601.00	1,192,601.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(6,472,743.00)	6,472,743.00	0.00	(6,481,873.00)	6,481,873.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,472,743.00)	5,280,142.00	(1,192,601.00)	(6,481,873.00)	5,289,272.00	(1,192,601.00)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(821,666.00)	(109,543.00)	(931,209.00)	(596,138.00)	0.00	(596,138.00)	-36.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,480,658.00	299,754.00	9,780,412.00	8,658,992.00	190,211.00	8,849,203.00	-9.5%
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)			9,480,658.00	299,754.00	9,780,412.00	8,658,992.00	190,211.00	8,849,203.00	-9.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,480,658.00	299,754.00	9,780,412.00	8,658,992.00	190,211.00	8,849,203.00	-9.5%
2) Ending Balance, June 30 (E + F1e)			8,658,992.00	190,211.00	8,849,203.00	8,062,854.00	190,211.00	8,253,065.00	-6.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	190,211.00	190,211.00	0.00	190,211.00	190,211.00	0.0%
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	4,313,544.00	0.00	4,313,544.00	4,151,273.00	0.00	4,151,273.00	-3.8%
Technology Refreshment Reserve	0000	9780				614,535.00		614,535.00	
Accrued Liability Reserve	0000	9780				320,000.00		320,000.00	
H & W Increase Reserve	0000	9780				350,000.00		350,000.00	
PERS/STRS 2020/21 Increase Reserve	0000	9780				462,178.00		462,178.00	
PERS/STRS 2021/22 Increase Reserve	0000	9780				490,761.00		490,761.00	
RRMA Maint Reserve	0000	9780				1,313,799.00		1,313,799.00	
One Time Monies Reserve	0000	9780				600,000.00		600,000.00	
Technology Refreshment Reserve	0000	9780	614,535.00		614,535.00				
Accrued Liability Reserve	0000	9780	320,000.00		320,000.00				
Health and Welfare Increase Reserve	0000	9780	350,000.00		350,000.00				
PERS/STRS 2019/20 Increase Reserve	0000	9780	550,000.00		550,000.00				
PERS/STRS 2020/21 Increase Reserve	0000	9780	550,000.00		550,000.00				
2018/19 One Time Monies Reserve Car	0000	9780	600,000.00		600,000.00				
RRMA Maint Reserve	0000	9780	1,329,009.00		1,329,009.00				

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,329,009.00	0.00	1,329,009.00	1,313,799.00	0.00	1,313,799.00	-1.1%
Unassigned/Unappropriated Amount		9790	3,001,439.00	0.00	3,001,439.00	2,582,782.00	0.00	2,582,782.00	-13.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	551,494.00	551,494.00	0.0%
4) Other Local Revenue		8600-8799	10,646.00	10,646.00	0.0%
5) TOTAL, REVENUES			562,140.00	562,140.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	282,098.00	287,413.00	1.9%
3) Employee Benefits		3000-3999	94,269.00	95,687.00	1.5%
4) Books and Supplies		4000-4999	15,005.00	15,005.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	135,219.00	128,486.00	-5.0%
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	35,549.00	35,549.00	0.0%
9) TOTAL, EXPENDITURES			562,140.00	562,140.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	806,530.00	806,530.00	0.0%
3) Other State Revenue		8300-8599	125,605.00	125,605.00	0.0%
4) Other Local Revenue		8600-8799	687,360.00	687,360.00	0.0%
5) TOTAL, REVENUES			1,619,495.00	1,619,495.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	517,188.00	527,530.00	2.0%
3) Employee Benefits		3000-3999	273,965.00	273,965.00	0.0%
4) Books and Supplies		4000-4999	726,342.00	716,000.00	-1.4%
5) Services and Other Operating Expenditures		5000-5999	47,204.00	47,204.00	0.0%
6) Capital Outlay		6000-6999	57,019.00	57,019.00	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			1,621,718.00	1,621,718.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,223.00)	(2,223.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,223.00)	(2,223.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,414.00	398,191.00	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,414.00	398,191.00	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,414.00	398,191.00	-0.6%
2) Ending Balance, June 30 (E + F1e)			398,191.00	395,968.00	-0.6%
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	398,191.00	395,968.00	-0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,775.00	13,775.00	0.0%
5) TOTAL, REVENUES			13,775.00	13,775.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,775.00	13,775.00	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			13,775.00	13,775.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,468,447.00	1,468,447.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,468,447.00	1,468,447.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,468,447.00	1,468,447.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,468,447.00	1,468,447.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,468,447.00	1,468,447.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	277,582.00	277,582.00	0.0%
5) TOTAL, REVENUES			277,582.00	277,582.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	277,582.00	277,582.00	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			277,582.00	277,582.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,429,616.00	2,429,616.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,429,616.00	2,429,616.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,429,616.00	2,429,616.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,429,616.00	2,429,616.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,429,616.00	2,429,616.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5.00	5.00	0.0%
5) TOTAL, REVENUES			5.00	5.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5.00	5.00	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			5.00	5.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,900.00	3,900.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,900.00	3,900.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,900.00	3,900.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3,900.00	3,900.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,900.00	3,900.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,371,244.00	1,375,244.00	0.3%
5) TOTAL, REVENUES			1,371,244.00	1,375,244.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	145,172.00	145,172.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	273,359.00	273,359.00	0.0%
6) Capital Outlay		6000-6999	2,760,437.00	2,741,422.00	-0.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	679,000.00	702,015.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,857,968.00	3,861,968.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,486,724.00)	(2,486,724.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,192,601.00	1,192,601.00	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			1,192,601.00	1,192,601.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,294,123.00)	(1,294,123.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,938,438.00	9,644,315.00	-11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,938,438.00	9,644,315.00	-11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,938,438.00	9,644,315.00	-11.8%
2) Ending Balance, June 30 (E + F1e)			9,644,315.00	8,350,192.00	-13.4%
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		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,644,315.00	8,350,192.00	-13.4%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	91,997.00	169,785.00	84.6%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,063,384.00	2,226,088.00	7.9%
5) TOTAL, REVENUES			2,155,381.00	2,395,873.00	11.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	2,178,841.00	2,317,839.00	6.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,178,841.00	2,317,839.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,460.00)	78,034.00	-432.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,460.00)	78,034.00	-432.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,768,185.00	1,744,725.00	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,768,185.00	1,744,725.00	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,768,185.00	1,744,725.00	-1.3%
2) Ending Balance, June 30 (E + F1e)			1,744,725.00	1,822,759.00	4.5%
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	1,744,725.00	1,822,759.00	4.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,891,845.00	2,891,845.00	0.0%
5) TOTAL, REVENUES			2,891,845.00	2,891,845.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,891,795.00	2,891,795.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,891,795.00	2,891,795.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50.00	50.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			50.00	50.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	823,475.00	823,525.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			823,475.00	823,525.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			823,475.00	823,525.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			823,525.00	823,575.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	823,525.00	823,575.00	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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,803.27	3,803.27	3,803.27	3,686.14	3,686.14	3,686.14
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,803.27	3,803.27	3,803.27	3,686.14	3,686.14	3,686.14
5. District Funded County Program ADA						
a. County Community Schools	11.41	11.41	11.41	11.41	11.41	11.41
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	11.41	11.41	11.41	11.41	11.41	11.41
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,814.68	3,814.68	3,814.68	3,697.55	3,697.55	3,697.55
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			8,895,057.60	9,169,593.85	7,230,724.42	6,120,640.12	3,708,366.50	4,924,540.80	10,849,621.38	8,769,777.11
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		627,150.15	627,150.15	1,322,154.27	1,128,870.27	1,128,870.27	1,318,854.94	1,128,870.27	1,056,899.67
Property Taxes	8020-8079		312,629.14	6,784.39	286,734.52	50,414.91	3,201,921.56	5,549,692.22	1,910,419.95	1,693,506.95
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		286,840.67	4,140.84	2,112.10	57,419.59	18,470.93	61,650.92		411,404.15
Other State Revenue	8300-8599		101,864.75	101,864.75	408,447.89	29,089.23	187,559.55	487,087.05	321,141.22	168,647.15
Other Local Revenue	8600-8799		4,752.50	21,087.83	126,086.32	149,128.15	34,655.21	16,176.94	6,856.72	17,055.80
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,333,237.21	761,027.96	2,145,535.10	1,414,922.15	4,571,477.52	7,433,462.07	3,367,288.16	3,347,513.72
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		140,804.19	1,643,542.69	1,666,278.84	1,691,668.26	1,695,842.76	0.00	3,391,685.52	1,695,842.76
Classified Salaries	2000-2999		16,218.57	339,321.50	450,244.76	633,523.02	576,720.55	564,389.73	564,389.73	564,389.73
Employee Benefits	3000-3999		119,707.33	246,146.16	722,816.12	860,613.63	706,540.67	430,408.96	982,672.38	706,540.67
Books and Supplies	4000-4999		297,372.04	122,557.12	78,786.13	60,171.45	38,678.74	90,569.36	85,371.36	85,371.36
Services	5000-5999		479,588.69	303,204.49	250,051.59	341,288.68	328,502.25	413,995.19	413,995.19	413,995.19
Capital Outlay	6000-6599			40,115.29	78,423.71	37,500.00				
Other Outgo	7000-7499		5,010.14	5,010.14	9,018.25	202,430.73	9,018.25	9,018.25	9,018.25	9,018.25
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,058,700.96	2,699,897.39	3,255,619.40	3,827,195.77	3,355,303.22	1,508,381.49	5,447,132.43	3,475,157.96
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	2,914,765.18	0.00							
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		2,914,765.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,304,128.41	0.00							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		4,304,128.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		(1,389,363.23)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			274,536.25	(1,938,869.43)	(1,110,084.30)	(2,412,273.62)	1,216,174.30	5,925,080.58	(2,079,844.27)	(127,644.24)
F. ENDING CASH (A + E)			9,169,593.85	7,230,724.42	6,120,640.12	3,708,366.50	4,924,540.80	10,849,621.38	8,769,777.11	8,642,132.87
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		8,642,132.87	8,601,905.11	12,519,740.96	12,321,465.64				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,246,884.34	1,056,899.67	1,056,899.67	1,246,884.33		0.00	12,946,388.00	12,946,388.00
Property Taxes	8020-8079	1,910,419.95	5,549,692.22	846,386.19				21,318,602.00	21,318,602.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	61,650.92	6,579.30	8,313.29	0.00	733,459.29		1,652,042.00	1,652,042.00
Other State Revenue	8300-8599	199,359.65	306,431.82	328,971.15	223,861.15	1,527,914.64		4,392,240.00	4,392,240.00
Other Local Revenue	8600-8799	18,155.34	484,930.26	1,047,851.80	307,744.89	653,391.24		2,887,873.00	2,887,873.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		3,436,470.20	7,404,533.27	3,288,422.10	1,778,490.37	2,914,765.17	0.00	43,197,145.00	43,197,145.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,695,842.76	1,695,842.76	1,695,842.76	1,903,675.70			18,916,869.00	18,916,869.00
Classified Salaries	2000-2999	564,389.73	564,389.73	564,389.73	530,972.44	588,516.78		6,521,856.00	6,521,856.00
Employee Benefits	3000-3999	706,540.67	706,540.67	706,540.67	2,140,431.17	568,159.90		9,603,659.00	9,603,659.00
Books and Supplies	4000-4999	86,911.36	86,911.36	86,911.36	86,911.36	180,163.00		1,386,686.00	1,386,686.00
Services	5000-5999	413,995.19	423,994.65	423,994.65	495,658.87	105,579.37		4,807,844.00	4,807,844.00
Capital Outlay	6000-6599					213,074.00		369,113.00	369,113.00
Other Outgo	7000-7499	9,018.25	9,018.25	9,018.25	(26,530.75)	736,588.74		994,655.00	994,655.00
Interfund Transfers Out	7600-7629					1,192,601.00		1,192,601.00	1,192,601.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,476,697.96	3,486,697.42	3,486,697.42	5,131,118.79	3,584,682.79	0.00	43,793,283.00	43,793,283.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					2,569,670.61		2,569,670.61	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	2,569,670.61	0.00	2,569,670.61	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					1,434,607.05		1,434,607.05	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	1,434,607.05	0.00	1,434,607.05	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	1,135,063.56	0.00	1,135,063.56	
E. NET INCREASE/DECREASE (B - C + D)		(40,227.76)	3,917,835.85	(198,275.32)	(3,352,628.42)	465,145.94	0.00	538,925.56	(596,138.00)
F. ENDING CASH (A + E)		8,601,905.11	12,519,740.96	12,321,465.64	8,968,837.22				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,433,983.16	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			8,968,837.22	6,628,633.89	5,585,715.66	3,391,375.45	1,991,325.55	3,581,323.30	9,826,472.03	5,332,356.70
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		596,456.60	596,456.60	1,258,499.38	1,073,621.88	1,073,621.88	1,258,499.38	1,073,621.88	1,111,500.68
Property Taxes	8020-8079		287,972.11	10,986.37	338,595.50	17,163.17	2,173,743.81	5,549,692.22		905,790.46
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		756,316.07	16,062.19	11,299.12	35.58	10,187.12	56,771.62		411,404.15
Other State Revenue	8300-8599		96,479.20	441,052.20	173,662.56	324,413.70	201,997.19	253,515.06	311,910.20	180,495.36
Other Local Revenue	8600-8799		6,225.93	21,579.17	107,575.53	119,797.94	89,017.24	764,049.96	66,935.13	74,298.42
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,743,449.91	1,086,136.53	1,889,632.09	1,535,032.27	3,548,567.24	7,882,528.24	1,452,467.21	2,683,489.07
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		160,221.33	1,748,142.70	1,748,142.70	1,748,142.70	1,748,142.70		3,496,285.39	1,748,142.70
Classified Salaries	2000-2999		15,821.45	328,166.43	403,306.92	590,499.82	590,499.82	590,499.82	590,499.82	590,499.82
Employee Benefits	3000-3999		56,475.85	503,865.83	2,205,552.03	809,227.21	809,227.21	402,768.39	1,215,686.03	809,227.21
Books and Supplies	4000-4999		12,577.58	114,404.30	81,230.79	86,313.61	121,351.08	121,351.08	121,351.08	121,351.08
Services	5000-5999		337,423.64	126,414.55	337,678.91	392,837.88	401,498.78	401,498.78	401,498.78	401,498.78
Capital Outlay	6000-6599		0.00	25,205.00	25,205.00	25,205.00	35,410.44	35,410.44	35,410.44	35,410.44
Other Outgo	7000-7499			85,851.00	85,851.00	85,851.00	85,851.00	85,851.00	85,851.00	85,851.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			582,519.85	2,932,049.81	4,886,967.35	3,738,077.22	3,791,981.03	1,637,379.51	5,946,582.54	3,791,981.03
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		802,995.05	802,995.05	802,995.05	802,995.05				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	802,995.05	802,995.05	802,995.05	802,995.05	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		4,304,128.44			0.00	120,534.55			
Due To Other Funds	9610					0.00	(1,749,057.87)			
Current Loans	9640					0.00	(204,888.22)			
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	4,304,128.44	0.00	0.00	0.00	(1,833,411.54)	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(3,501,133.39)	802,995.05	802,995.05	802,995.05	1,833,411.54	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,340,203.33)	(1,042,918.23)	(2,194,340.21)	(1,400,049.90)	1,589,997.75	6,245,148.73	(4,494,115.33)	(1,108,491.96)
F. ENDING CASH (A + E)			6,628,633.89	5,585,715.66	3,391,375.45	1,991,325.55	3,581,323.30	9,826,472.03	5,332,356.70	4,223,864.74
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE	JUNE								
A. BEGINNING CASH		4,223,864.74	3,996,430.10	7,291,788.12	6,225,996.02				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,299,420.18	1,111,500.68	1,107,776.68	1,297,060.18			12,858,036.00	12,858,036.00
Property Taxes	8020-8079	1,910,419.95	5,549,692.22	846,386.19	2,637,156.00	1,091,004.00		21,318,602.00	21,318,602.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	45,415.12	6,579.30	8,313.29		329,658.44		1,652,042.00	1,652,042.00
Other State Revenue	8300-8599	239,542.49	318,743.00	239,054.36	235,709.36	1,375,665.32		4,392,240.00	4,392,240.00
Other Local Revenue	8600-8799	69,748.65	100,823.85	524,658.41	301,124.15	642,038.62		2,887,873.00	2,887,873.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		3,564,546.39	7,087,339.05	2,726,188.93	4,471,049.69	3,438,366.38	0.00	43,108,793.00	43,108,793.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,748,142.70	1,748,142.70	1,748,142.70	1,748,142.68	0.00		19,389,791.00	19,389,791.00
Classified Salaries	2000-2999	590,499.82	590,499.82	590,499.82	590,499.82	590,499.82		6,652,293.00	6,652,293.00
Employee Benefits	3000-3999	809,227.21	809,227.21	809,227.21	809,227.21	402,768.40	0.00	10,451,707.00	10,451,707.00
Books and Supplies	4000-4999	121,351.08	121,351.08	121,351.08	121,351.08	121,351.08		1,386,686.00	1,386,686.00
Services	5000-5999	401,498.78	401,498.78	401,498.78	401,498.78	401,498.78		4,807,844.00	4,807,844.00
Capital Outlay	6000-6599	35,410.44	35,410.44	35,410.44	35,410.44	10,214.48		369,113.00	369,113.00
Other Outgo	7000-7499	85,851.00	85,851.00	85,851.00	85,851.00	50,294.00		994,655.00	994,655.00
Interfund Transfers Out	7600-7629					1,192,601.00		1,192,601.00	1,192,601.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		3,791,981.03	3,791,981.03	3,791,981.03	3,791,981.01	2,769,227.56	0.00	45,244,690.00	45,244,690.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					3,211,980.20		6,423,960.40	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	3,211,980.20	0.00	6,423,960.40	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					1,541,077.52		5,965,740.51	
Due To Other Funds	9610							(1,749,057.87)	
Current Loans	9640							(204,888.22)	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	1,541,077.52	0.00	4,011,794.42	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	1,670,902.68	0.00	2,412,165.98	
E. NET INCREASE/DECREASE (B - C + D)		(227,434.64)	3,295,358.02	(1,065,792.10)	679,068.68	2,340,041.50	0.00	276,268.98	(2,135,897.00)
F. ENDING CASH (A + E)		3,996,430.10	7,291,788.12	6,225,996.02	6,905,064.70				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,245,106.20	

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	34,264,990.00	-0.26%	34,176,638.00	2.12%	34,902,095.00
2. Federal Revenues	8100-8299	62,803.00	0.00%	62,803.00	0.00%	62,803.00
3. Other State Revenues	8300-8599	690,768.00	0.00%	690,768.00	0.00%	690,768.00
4. Other Local Revenues	8600-8799	1,100,241.00	0.00%	1,100,241.00	0.00%	1,100,241.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,481,873.00)	0.26%	(6,498,475.00)	0.00%	(6,498,475.00)
6. Total (Sum lines A1 thru A5c)		29,636,929.00	-0.35%	29,531,975.00	2.46%	30,257,432.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,770,842.00		16,243,764.00
b. Step & Column Adjustment				472,922.00		484,745.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,770,842.00	3.00%	16,243,764.00	2.98%	16,728,509.00
2. Classified Salaries						
a. Base Salaries				4,020,180.00		4,150,617.00
b. Step & Column Adjustment				130,437.00		132,865.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,020,180.00	3.24%	4,150,617.00	3.20%	4,283,482.00
3. Employee Benefits	3000-3999	6,846,656.00	12.39%	7,694,704.00	5.66%	8,129,887.00
4. Books and Supplies	4000-4999	788,409.00	0.00%	788,409.00	0.00%	788,409.00
5. Services and Other Operating Expenditures	5000-5999	2,855,536.00	0.00%	2,855,536.00	0.00%	2,855,536.00
6. Capital Outlay	6000-6999	198,451.00	-8.37%	181,849.00	0.00%	181,849.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	100,204.00	0.00%	100,204.00	0.00%	100,204.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(347,211.00)	0.00%	(347,211.00)	0.00%	(347,211.00)
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)		30,233,067.00	4.75%	31,667,872.00	3.32%	32,720,665.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(596,138.00)		(2,135,897.00)		(2,463,233.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,658,992.00		8,062,854.00		5,926,957.00
2. Ending Fund Balance (Sum lines C and D1)		8,062,854.00		5,926,957.00		3,463,724.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,151,273.00		3,432,637.00		2,058,925.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,313,799.00		1,357,341.00		1,388,925.00
2. Unassigned/Unappropriated	9790	2,582,782.00		1,121,979.00		874.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,062,854.00		5,926,957.00		3,463,724.00

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,313,799.00		1,357,341.00		1,388,925.00
c. Unassigned/Unappropriated	9790	2,582,782.00		1,121,979.00		874.00
(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)		3,896,581.00		2,479,320.00		1,389,799.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,589,239.00	0.00%	1,589,239.00	0.00%	1,589,239.00
3. Other State Revenues	8300-8599	3,701,472.00	0.00%	3,701,472.00	0.00%	3,701,472.00
4. Other Local Revenues	8600-8799	1,787,632.00	0.00%	1,787,632.00	0.00%	1,787,632.00
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	6,481,873.00	0.26%	6,498,475.00	0.00%	6,498,475.00
6. Total (Sum lines A1 thru A5c)		13,560,216.00	0.12%	13,576,818.00	0.00%	13,576,818.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,146,027.00		3,146,027.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,146,027.00	0.00%	3,146,027.00	0.00%	3,146,027.00
2. Classified Salaries						
a. Base Salaries				2,501,676.00		2,501,676.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,501,676.00	0.00%	2,501,676.00	0.00%	2,501,676.00
3. Employee Benefits	3000-3999	2,757,003.00	0.00%	2,757,003.00	0.00%	2,757,003.00
4. Books and Supplies	4000-4999	598,277.00	0.00%	598,277.00	0.00%	598,277.00
5. Services and Other Operating Expenditures	5000-5999	1,952,308.00	0.00%	1,952,308.00	0.00%	1,952,308.00
6. Capital Outlay	6000-6999	170,662.00	9.73%	187,264.00	0.00%	187,264.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	930,000.00	0.00%	930,000.00	0.00%	930,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	311,662.00	0.00%	311,662.00	0.00%	311,662.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,192,601.00	0.00%	1,192,601.00	0.00%	1,192,601.00
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)		13,560,216.00	0.12%	13,576,818.00	0.00%	13,576,818.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		190,211.00		190,211.00		190,211.00
2. Ending Fund Balance (Sum lines C and D1)		190,211.00		190,211.00		190,211.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	190,211.00		190,211.00		190,211.00
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)		190,211.00		190,211.00		190,211.00

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	34,264,990.00	-0.26%	34,176,638.00	2.12%	34,902,095.00
2. Federal Revenues	8100-8299	1,652,042.00	0.00%	1,652,042.00	0.00%	1,652,042.00
3. Other State Revenues	8300-8599	4,392,240.00	0.00%	4,392,240.00	0.00%	4,392,240.00
4. Other Local Revenues	8600-8799	2,887,873.00	0.00%	2,887,873.00	0.00%	2,887,873.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		43,197,145.00	-0.20%	43,108,793.00	1.68%	43,834,250.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,916,869.00		19,389,791.00
b. Step & Column Adjustment				472,922.00		484,745.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,916,869.00	2.50%	19,389,791.00	2.50%	19,874,536.00
2. Classified Salaries						
a. Base Salaries				6,521,856.00		6,652,293.00
b. Step & Column Adjustment				130,437.00		132,865.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,521,856.00	2.00%	6,652,293.00	2.00%	6,785,158.00
3. Employee Benefits	3000-3999	9,603,659.00	8.83%	10,451,707.00	4.16%	10,886,890.00
4. Books and Supplies	4000-4999	1,386,686.00	0.00%	1,386,686.00	0.00%	1,386,686.00
5. Services and Other Operating Expenditures	5000-5999	4,807,844.00	0.00%	4,807,844.00	0.00%	4,807,844.00
6. Capital Outlay	6000-6999	369,113.00	0.00%	369,113.00	0.00%	369,113.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,030,204.00	0.00%	1,030,204.00	0.00%	1,030,204.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(35,549.00)	0.00%	(35,549.00)	0.00%	(35,549.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,192,601.00	0.00%	1,192,601.00	0.00%	1,192,601.00
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)		43,793,283.00	3.31%	45,244,690.00	2.33%	46,297,483.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(596,138.00)		(2,135,897.00)		(2,463,233.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,849,203.00		8,253,065.00		6,117,168.00
2. Ending Fund Balance (Sum lines C and D1)		8,253,065.00		6,117,168.00		3,653,935.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	190,211.00		190,211.00		190,211.00
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	4,151,273.00		3,432,637.00		2,058,925.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,313,799.00		1,357,341.00		1,388,925.00
2. Unassigned/Unappropriated	9790	2,582,782.00		1,121,979.00		874.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,253,065.00		6,117,168.00		3,653,935.00

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,313,799.00		1,357,341.00		1,388,925.00
c. Unassigned/Unappropriated	9790	2,582,782.00		1,121,979.00		874.00
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)		3,896,581.00		2,479,320.00		1,389,799.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.90%		5.48%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		3,686.14		3,661.74		3,637.51
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		43,793,283.00		45,244,690.00		46,297,483.00
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)		43,793,283.00		45,244,690.00		46,297,483.00
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)		1,313,798.49		1,357,340.70		1,388,924.49
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)		1,313,798.49		1,357,340.70		1,388,924.49
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	3,839	3,855		
Charter School				
Total ADA	3,839	3,855	N/A	Met
Second Prior Year (2017-18)				
District Regular	3,828	3,854		
Charter School				
Total ADA	3,828	3,854	N/A	Met
First Prior Year (2018-19)				
District Regular	3,701	3,803		
Charter School		0		
Total ADA	3,701	3,803	N/A	Met
Budget Year (2019-20)				
District Regular	3,686			
Charter School	0			
Total ADA	3,686			

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	3,942	3,969		
Charter School				
Total Enrollment	3,942	3,969	N/A	Met
Second Prior Year (2017-18)				
District Regular	3,942	3,957		
Charter School				
Total Enrollment	3,942	3,957	N/A	Met
First Prior Year (2018-19)				
District Regular	3,808	3,923		
Charter School				
Total Enrollment	3,808	3,923	N/A	Met
Budget Year (2019-20)				
District Regular	3,800			
Charter School				
Total Enrollment	3,800			

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	3,855	3,969	
Charter School		0	
Total ADA/Enrollment	3,855	3,969	97.1%
Second Prior Year (2017-18)			
District Regular	3,846	3,957	
Charter School			
Total ADA/Enrollment	3,846	3,957	97.2%
First Prior Year (2018-19)			
District Regular	3,803	3,923	
Charter School	0		
Total ADA/Enrollment	3,803	3,923	96.9%
Historical Average Ratio:			97.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.6%

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	3,686	3,800		
Charter School	0			
Total ADA/Enrollment	3,686	3,800	97.0%	Met
1st Subsequent Year (2020-21)				
District Regular	3,662	3,775		
Charter School				
Total ADA/Enrollment	3,662	3,775	97.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	3,638	3,750		
Charter School				
Total ADA/Enrollment	3,638	3,750	97.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	3,814.68	3,697.55	3,673.15	3,648.92
b. Prior Year ADA (Funded)		3,814.68	3,697.55	3,673.15
c. Difference (Step 1a minus Step 1b)		(117.13)	(24.40)	(24.23)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-3.07%	-0.66%	-0.66%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding	3,814.68	3,697.55	3,673.15	
b1. COLA percentage	3.26%	3.00%		2.80%
b2. COLA amount (proxy for purposes of this criterion)	124.36	110.93		102.85
c. Economic Recovery Target Funding (current year increment)	0.00	N/A		N/A
d. Total (Lines 2b2 plus Line 2c)	124.36	110.93		102.85
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)	3.26%	3.00%		2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)				
	0.19%	2.34%		2.14%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-0.81% to 1.19%	1.34% to 3.34%		1.14% to 3.14%

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)	20,602,764.00	21,318,602.00	21,318,602.00	21,318,602.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	33,490,260.00	34,264,990.00	34,176,638.00	34,902,095.00
District's Projected Change in LCFF Revenue:		2.31%	-0.26%	2.12%
LCFF Revenue Standard:		-0.81% to 1.19%	1.34% to 3.34%	1.14% to 3.14%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

(Budget Year) increase in COLA and Supplemental Grant funding. (1st Subsequent Year) decrease in ADA, and reduced COLA.

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)	24,836,735.92	28,470,910.46	87.2%
Second Prior Year (2017-18)	24,588,855.24	29,190,498.11	84.2%
First Prior Year (2018-19)	26,565,480.00	30,407,590.00	87.4%
	Historical Average Ratio:		86.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	3.0%	3.0%	3.0%
	83.3% to 89.3%	83.3% to 89.3%	83.3% to 89.3%

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)	26,637,678.00	30,233,067.00	88.1%	Met
1st Subsequent Year (2020-21)	28,089,085.00	31,667,872.00	88.7%	Met
2nd Subsequent Year (2021-22)	29,141,878.00	32,720,665.00	89.1%	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):	0.19%	2.34%	2.14%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.81% to 10.19%	-7.66% to 12.34%	-7.86% to 12.14%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.81% to 5.19%	-2.66% to 7.34%	-2.86% to 7.14%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	1,638,571.00		
Budget Year (2019-20)	1,652,042.00	0.82%	No
1st Subsequent Year (2020-21)	1,652,042.00	0.00%	No
2nd Subsequent Year (2021-22)	1,652,042.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	5,350,650.00		
Budget Year (2019-20)	4,392,240.00	-17.91%	Yes
1st Subsequent Year (2020-21)	4,392,240.00	0.00%	No
2nd Subsequent Year (2021-22)	4,392,240.00	0.00%	No

Explanation:
(required if Yes)

Reduction of prior year one time monies.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	2,895,468.00		
Budget Year (2019-20)	2,887,873.00	-0.26%	No
1st Subsequent Year (2020-21)	2,887,873.00	0.00%	No
2nd Subsequent Year (2021-22)	2,887,873.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	1,744,244.00		
Budget Year (2019-20)	1,386,686.00	-20.50%	Yes
1st Subsequent Year (2020-21)	1,386,686.00	0.00%	No
2nd Subsequent Year (2021-22)	1,386,686.00	0.00%	No

Explanation:
(required if Yes)

Removed prior year one time monies expense.

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

First Prior Year (2018-19)	4,725,267.00		
Budget Year (2019-20)	4,807,844.00	1.75%	No
1st Subsequent Year (2020-21)	4,807,844.00	0.00%	No
2nd Subsequent Year (2021-22)	4,807,844.00	0.00%	No

Explanation:
(required if Yes)**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2018-19)	9,884,689.00		
Budget Year (2019-20)	8,932,155.00	-9.64%	Met
1st Subsequent Year (2020-21)	8,932,155.00	0.00%	Met
2nd Subsequent Year (2021-22)	8,932,155.00	0.00%	Met

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

First Prior Year (2018-19)	6,469,511.00		
Budget Year (2019-20)	6,194,530.00	-4.25%	Met
1st Subsequent Year (2020-21)	6,194,530.00	0.00%	Met
2nd Subsequent Year (2021-22)	6,194,530.00	0.00%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:Federal Revenue
(linked from 6B
if NOT met)**Explanation:**Other State Revenue
(linked from 6B
if NOT met)**Explanation:**Other Local Revenue
(linked from 6B
if NOT met)

- 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)

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,229,802.00	1,271,322.00	1,329,009.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,294,902.39	3,271,014.44	3,001,439.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(97,748.49)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,426,955.90	4,542,336.44	4,330,448.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	40,993,398.70	42,377,394.41	44,306,158.00
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)	40,993,398.70	42,377,394.41	44,306,158.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.4%	10.7%	9.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.8%	3.6%	3.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(44,154.69)	29,970,910.46	0.1%	Met
Second Prior Year (2017-18)	(76,759.35)	30,671,811.44	0.3%	Met
First Prior Year (2018-19)	(821,666.00)	30,407,590.00	2.7%	Met
Budget Year (2019-20) (Information only)	(596,138.00)	30,233,067.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2016-17)	7,433,327.00	9,601,572.48	N/A	Met
Second Prior Year (2017-18)	7,935,522.00	9,557,417.79	N/A	Met
First Prior Year (2018-19)	7,052,598.00	9,480,658.00	N/A	Met
Budget Year (2019-20) (Information only)	8,658,992.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$69,000 (greater of)	0	to	300
4% or \$69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	3,686	3,662	3,638
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:

No

- a. Enter the name(s) of the SELPA(s):

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	43,793,283.00	45,244,690.00	46,297,483.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	43,793,283.00	45,244,690.00	46,297,483.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,313,798.49	1,357,340.70	1,388,924.49
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)	1,313,798.49	1,357,340.70	1,388,924.49

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)	1,313,799.00	1,357,341.00	1,388,925.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,582,782.00	1,121,979.00	874.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,896,581.00	2,479,320.00	1,389,799.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.90%	5.48%	3.00%
District's Reserve Standard (Section 10B, Line 7):	1,313,798.49	1,357,340.70	1,388,924.49
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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

¹ 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.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. 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	9	Fund 40	Fund 40	6,090,000
General Obligation Bonds	32	Fund 21	Fund 51	42,128,130
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01	Fund 01	320,000

Other Long-term Commitments (do not include OPEB):

TOTAL:				48,538,130

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	697,492	757,000	801,150	852,600
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	697,492	757,000	801,150	852,600
Has total annual payment increased over prior year (2018-19)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District entered into an asset management program for 2018/19, which will provide additional funding for long-term revenue stream.

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:

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

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

8,442,786.00
0.00
8,442,786.00
Actuarial
Aug 16, 2018

Data must be entered.

5. OPEB Contributions

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
430,451.00	539,994.00	656,994.00
373,750.00	374,617.00	374,617.00
25	25	25

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	191.0	191.0	191.0	191.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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:

May 10, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

May 10, 2018

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

Yes

If Yes, date of budget revision board adoption:

May 10, 2018

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)?

Yes

Yes

Yes

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

--

7. Amount included for any tentative salary schedule increases

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

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)

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:

--

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)

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)

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	130.7	136.8	136.8	136.8

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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:

Sept 13, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Sept 13, 2018

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

Yes

If Yes, date of budget revision board adoption:

Sept 13, 2018

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

7. Amount included for any tentative salary schedule increases

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

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)

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:

--

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)

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)

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	15.0	15.0	15.0	15.0

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

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

Yes

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)
Yes	Yes	Yes
52,854		

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

**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)

**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)

**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)

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 20, 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?

Yes

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

Yes

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

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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:
Keenan and Associates

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

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

Date of Meeting: Jun 20, 2019

For additional information on this certification, please contact:

Name: Tim McLellan, Ed.D.

Title: Assistant Superintendent

Telephone: 714-220-6941

E-mail: TMcLellan@cypsd.org

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	44,306,158.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,575,768.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	606,656.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,192,601.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	409,636.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,208,893.00
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	2,223.00
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)				40,523,720.00

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)		3,814.68
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,623.10
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.)	38,955,533.61	10,093.49
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)	38,955,533.61	10,093.49
B. Required effort (Line A.2 times 90%)	35,059,980.25	9,084.14
C. Current year expenditures (Line I.E and Line II.B)	40,523,720.00	10,623.10
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%

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,962,384.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 32,729,601.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,057,997.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	604,324.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	28,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	289,375.56
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,979,696.56
9. Carry-Forward Adjustment (Part IV, Line F)	(35,567.74)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,944,128.82

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	28,020,556.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,651,705.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,664,694.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,941.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	633,561.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	21,937.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,533,550.44
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	526,591.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,564,699.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	40,620,234.44

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18)

7.34%

D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)**

(Line A10 divided by Line B18)

7.25%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,979,696.56</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(216,530.15)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.89%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.89%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.89%) times Part III, Line B18); zero if positive	<u>(35,567.74)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(35,567.74)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>7.25%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-17,783.87) is applied to the current year calculation and the remainder (\$-17,783.87) is deferred to one or more future years:	<u>7.29%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-11,855.91) is applied to the current year calculation and the remainder (\$-23,711.83) is deferred to one or more future years:	<u>7.31%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(35,567.74)</u>

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		78,714.00	78,714.00
2. State Lottery Revenue	8560	562,699.00		184,997.00	747,696.00
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)		562,699.00	0.00	263,711.00	826,410.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	423,414.00			423,414.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	863.00		184,997.00	185,860.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	138,422.00			138,422.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		562,699.00	0.00	184,997.00	747,696.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	78,714.00	78,714.00
D. COMMENTS:					

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

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