

# **HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT**

## **2019-2020 PRELIMINARY BUDGET**

**Presented to the Board of Trustees  
June 11, 2019**



*Community focused education involving  
every person, every child, every day.*

# **HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT**

## **2019-2020 PRELIMINARY BUDGET**



### **BOARD OF TRUSTEES**

**Cheryl Frazer      Carla Perry      Tim Garman**

**Stewart Helmer      Rusty Simmons**

**Rich Gifford  
Superintendent**

**Prepared by  
Business Services Department**

**Cathleen Serna  
Director of Business Services**

# **HAPPY VALLEY UNION ELEMENATRY SCHOOL DISTRICT 2019-2020 ADOPTED INTERIM BUDGET**

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**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT  
BUDGET COMPOSITION  
June 11, 2019**

The annual budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This Preliminary Budget document reflects all expected revenues and planned expenditures for the 2019-2020 school year. The adoption of the 2019-2020 Preliminary Budget is required by June 30, 2019. Prior to the adoption of this budget, the Board will conduct a public budget hearing on June 11, 2019. This is in accordance with state prescribed procedures for single budget adoption, which requires that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th.

The Preliminary Budget is presented based on the Governor's May 2019 Revised Budget. The Local Control Funding Formula (LCFF) is a weighted student formula which is designed to equalize funding for all students (Base Grant), the provides additional funding enhancements (K-3 Grade Span Adjustment, Career Tech Ed and Supplemental and Concentration Grants) for certain designated student groups.

The LCFF funding methodology is built on three fundamental factors; 1) ADA, 2) UPC, 3) Gap Funding %. 1) ADA (average daily attendance) remains the most significant factor. Schools are funded for each day a student attends class. 2) UPC, or Unduplicated Pupil Count, is a significant factor for school districts like HVUESD, who have high targeted group populations (EL, foster youth, and low income). HVUESD supports a student population of 69.57% UPC, which qualifies for additional Supplemental and Concentration (S&C) Grant funding. 3) The state's Gap Funding % represents the amount of restoration funding provided to close the gap between the current year funding and targeted funding levels.



**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT**  
**BUDGET COMPOSITION (cont.)**  
**June 11, 2019**

ADA remains the most significant factor for determining district income. ADA, and not enrollment, is the factor which determines the number of funding days students generate. Schools receive most of their income based on attendance; a school district loses money for every day a student is absent. Since the State only pays the school based on actual attendance, not all of the costs of setting up the instructional program are recouped unless every student attends every day. Even small fluctuations in the district's ADA can mean tens of thousands of dollars as a gain or loss of income.

Though there are more LCFF dollars, the District's Preliminary Budget includes deficit spending (expenditures exceed revenues) in the amount of **\$203,875**. This is mainly due to adding an SDC class at the Primary, a Psychologist and adding the part-time Music Teacher back into the budget. There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based their budget on assumptions. This is the best information available at the time the budget is prepared. The Preliminary Budget should be considered a "financial snapshot" on the date it is adopted by the Board of Trustees.

The Preliminary Budget has been prepared based on an estimated beginning (ending balance at June 30, 2019) of \$912 thousand. It is important to remember that we will not know the ending balance from the current year until the books are closed in September. This figure is the beginning point of the fiscal year, considering the projected surplus, will drive the ending balance for the budget year.

We estimate the 2019-2020 ending fund balance will be about \$709 thousand. The ending balance consists of various components including revolving cash, reserves for restricted programs, reserve for economic uncertainties, and board designated reserve items.



**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT  
2019-2020 PRELIMINARY GENERAL FUND BUDGET SUMMARY  
June 11, 2019**

	<b>2018-19 ESTIMATED ACTUALS</b>	<b>2019-20 PRELIMINARY BUDGET</b>
<b>Funded Average Daily Attendance (ADA)</b>	<b>485.06</b>	<b>487.74</b>
<b>REVENUES</b>		
<b>LCFF</b>	4,899,202	5,101,602
<b>Federal Revenues</b>	360,080	319,847
<b>Other State Revenues</b>	422,063	297,199
<b>Other Local Revenues</b>	346,765	310,742
<b>TOTAL REVENUES</b>	<b>6,028,110</b>	<b>6,029,390</b>
<b>EXPENDITURES</b>		
<b>Certificated Salaries</b>	2,075,820	2,220,567
<b>Classified Salaries</b>	970,136	1,012,651
<b>Employee Benefits</b>	1,346,021	1,483,959
<b>Books and Supplies</b>	348,712	306,880
<b>Services, Other Operating Exp</b>	1,358,424	1,052,055
<b>Capital Outlay</b>	916,942	2,500
<b>Other Outgo</b>	157,931	139,137
<b>Transfer of Indirect/Direct Support</b>	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,173,986</b>	<b>6,217,749</b>
<b>EXCESS(DEFICIENCY)OF REVENUES</b>	<b>(1,145,876)</b>	<b>(188,359)</b>
<b>OTHER FINANCING SOURCES IN</b>	392,908	26,182
<b>OTHER FINANCING SOURCES OUT</b>	<b>(29,569)</b>	<b>(41,698)</b>
<b>NET INCREASE(DECREASE) IN FUND BALANCE</b>	<b>(782,537)</b>	<b>(203,875)</b>
<b>BEGINNING BALANCE</b>	1,695,167	912,630
<b>AUDIT ADJUSTMENTS</b>		
<b>ENDING FUND BALANCE</b>	<b>912,630</b>	<b>708,755</b>

<b>Components of Ending Fund Balance</b>		
Revolving Cash/Prepays	2,500	2,500
Economic Uncertainties	360,349	312,972
Board Designated/Assigned	416,156	311,001
Designated Unrealized Gains	0	0
Restricted	133,625	82,282
Undesignated	0	0

**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT  
BUDGET ASSUMPTIONS  
June 11, 2019**

There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based their budget on assumptions. This is the best information available at the time the budget is prepared. The Preliminary Budget should be considered a “financial snapshot” on the date it is presented to the Board of Trustees. As variables change, budget revisions are made throughout the course of the year. The 2019-2020 Preliminary Budget was prepared using the following assumptions:

**REVENUE ASSUMPTIONS:**

1. LCFF “Gap” funding has been budgeted at full funding;
2. Funded ADA projected to decrease by 1.81 ADA in 1<sup>st</sup> subsequent year and 10.51 ADA in the 2<sup>nd</sup> subsequent year;
3. Mandated Block Grant revenue is projected at \$32.18 per ADA in current year, \$33.15 per ADA in 1<sup>st</sup> subsequent year and \$34.08 per ADA in 2<sup>nd</sup> subsequent year;
4. Lottery is projected at \$204 per ADA: \$151 unrestricted; \$53 restricted for current, 1<sup>st</sup> and 2<sup>nd</sup> subsequent years;

**EXPENDITURE ASSUMPTIONS:**

1. LCAP priorities funded;
2. Step and Column salary increases included;
3. Salary driven benefits budgeted according to staff changes;
4. Economic Uncertainties reserved at 5%;
5. STRS employer contribution increased from 16.28% to 16.70% in current year, 18.10% in 1<sup>st</sup> subsequent year and decrease to 17.80% in 2<sup>nd</sup> subsequent year;
6. PERS employer contribution increased from 18.062% to 20.733% in current year, 23.6% in 1<sup>st</sup> subsequent year and 24.9% in 2<sup>nd</sup> subsequent year;
7. Debt payments have been budgeted for both the Buses and Bus Barn;
8. Routine Restricted Maintenance budgeted at the 3% minimum contribution;
9. Continue to evaluate budget for further possible reductions.



**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT  
FUNDING  
June 11, 2019**

The Preliminary Budget is based on the Governor's Local Control Funding Formula (LCFF) which creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs. The constant concern with the budget is declining ADA and the district is committed to finding solutions to improve student attendance.

The LCFF includes the following components:

- Provides an average base grant for each LEA equivalent to \$7,857 per ADA for K-8, which includes a COLA of 3.26%. The actual base grants vary based on grade span.
- Provides an adjustment of 10.4 percent on the base grant amount for K-3. As a condition of receiving these funds, the LEA shall progress toward a site average class enrollment of no more than 24 pupils in K-3 classrooms.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- The budget maintains Home-to-School Transportation funding as an add-on to the LCFF. The budget requires LEAs to maintain 2012-2013 state-funded expenditure levels for transportation on an ongoing basis.





**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT**  
**2019-2020 PRELIMINARY BUDGET REVENUE DETAIL**  
**June 11, 2019**

OBJECT	PROGRAM	DESCRIPTION	PROJECTION
<b>LCFF REVENUE: 8010-8099</b>			
8011	0000	LCFF	3,608,550
8012	1400	Education Protection Account	708,204
8021	0000	Home Owners Exemption	10,988
8041	0000	Secured Roll Taxes	761,559
8042	0000	Unsecured Roll	33,413
8043	0000	Prior Year Taxes	1,320
8044	0000	Supplemental Taxes	10,660
8045	0000	ERAF	(33,092)
<b>SUBTOTAL</b>			<b>5,101,602</b>
<b>FEDERAL: 8100-8299</b>			
8181	3310	Special Ed: IDEA Part B (Formerly PL-94-142)	104,932
8260	0104	Forest Reserve	2,493
8290	0813	MediCal Administrative Activities	5,000
8290	3010	Title I	177,606
8290	4035	Title II Part A Teacher Quality	20,666
8290	4126	Title V, RLIS	9,150
<b>SUBTOTAL</b>			<b>319,847</b>
<b>STATE: 8300-8599</b>			
8550	0000	Mandated Block Grant	15,622
8560	1100	Lottery - Unrestricted	75,614
8560	6300	Lottery - Restricted	26,540
8590	7690	STRS On-Behalf	179,423
<b>SUBTOTAL</b>			<b>297,199</b>
<b>LOCAL REVENUE: 8600-8799</b>			
8650	0000	Leases & Rents	15,100
8660	0000	Interest	20,000
8677	0000	Contracted Services	30,733
8699	0000	Other Local	16,000
8699	0050-0063	Donations	4,350
8792	6500	Special Ed Apportionment from SCOE	194,559
8792	6500	Special Ed SELPA NPS Reimbursement	30,000
<b>SUBTOTAL</b>			<b>310,742</b>

**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT  
COMPARISON OF REVENUES AND EXPENDITURES  
2019-20 PRELIMINARY BUDGET  
June 11, 2019**

		18-19 Second Interim			18-19 Estimated Actuals			19-20 Preliminary Budget					
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
REVENUES	LCFF Revenue Sources	4,899,202	0	4,899,202	4,899,202	0	4,899,202	5,101,602	0	5,101,602	202,400	0	202,400
	Federal Revenues	25,820	334,260	360,080	25,820	334,260	360,080	7,493	312,354	319,847	(18,327)	(21,906)	(40,233)
	Other State Revenues	180,017	242,046	422,063	180,017	242,046	422,063	91,236	205,963	297,199	(88,781)	(36,083)	(124,864)
	Other Local Revenues	103,063	243,702	346,765	103,063	243,702	346,765	86,183	224,559	310,742	(16,880)	(19,143)	(36,023)
	Interfund Transfers In	19,798	0	19,798	92,908	0	92,908	26,182	0	26,182	(66,726)	0	(66,726)
	Other Sources	300,000	0	300,000	300,000	0	300,000	0	0	0	(300,000)	0	(300,000)
	Contributions	(716,233)	716,233	0	(716,233)	716,233	0	(648,834)	648,834	0	67,399	(67,399)	0
	TOTAL REVENUES	4,811,667	1,536,241	6,347,908	4,884,777	1,536,241	6,421,018	4,663,862	1,391,710	6,055,572	(220,915)	(144,531)	(365,446)
EXPENDITURES	Certificated Salaries	1,837,595	238,225	2,075,820	1,837,595	238,225	2,075,820	1,958,182	262,385	2,220,567	120,587	24,160	144,747
	Classified Salaries	662,069	308,067	970,136	662,069	308,067	970,136	699,695	312,956	1,012,651	37,626	4,889	42,515
	Employee Benefits	975,382	370,639	1,346,021	975,382	370,639	1,346,021	1,079,679	404,280	1,483,959	104,297	33,641	137,938
	Books and Supplies	235,531	113,181	348,712	235,531	113,181	348,712	207,700	99,180	306,880	(27,831)	(14,001)	(41,832)
	Services, Other Operating Expenses	973,291	388,548	1,361,839	973,291	385,133	1,358,424	717,541	334,514	1,052,055	(255,750)	(50,619)	(306,369)
	Capital Outlay	650,000	266,942	916,942	650,000	266,942	916,942	2,500	0	2,500	(647,500)	(266,942)	(914,442)
	Other Outgo (excluding indirect)	135,086	22,845	157,931	135,086	22,845	157,931	121,431	17,706	139,137	(13,655)	(5,139)	(18,794)
	Direct Support / Indirect Costs	(15,287)	15,287	0	(15,287)	15,287	0	(12,032)	12,032	0	3,255	(3,255)	0
Interfund Transfers Out	29,569	0	29,569	29,569	0	29,569	41,698	0	41,698	12,129	0	12,129	
Other Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	5,483,236	1,723,734	7,206,970	5,483,236	1,720,319	7,203,555	4,816,394	1,443,053	6,259,447	(666,842)	(277,266)	(944,108)	
NET INCREASE/DECREASE IN FUND BALANCE		(671,569)	(187,493)	(859,062)	(598,459)	(184,078)	(782,537)	(152,532)	(51,343)	(203,875)	445,927	132,735	578,662
BEGINNING BALANCE	1,450,574	317,703	1,768,277	1,377,464	317,703	1,695,167	779,005	133,625	912,630	912,630	(598,459)	(184,078)	(782,537)
Audit/Other Restatement Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	779,005	130,210	909,215	779,005	133,625	912,630	626,473	82,282	708,755	708,755	(152,532)	(51,343)	(203,875)
Components of Ending Fund Balance													
Reserved Rev Cash/Prepays/Stores	2,500	-	2,500	2,500	-	2,500	2,500	-	-	2,500	-	-	-
Economic Uncertainty	360,349	-	360,349	360,349	-	360,349	312,972	-	-	312,972	(47,376)	-	(47,376)
Board Designated	416,156	-	416,156	416,156	-	416,156	311,001	-	-	311,001	(105,155)	-	(105,155)
Designated Unrealized Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	130,210	130,210	-	-	133,625	133,625	-	82,282	82,282	-	(51,343)	(51,343)
Undesignated	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	779,005	130,210	909,215	779,005	133,625	912,630	626,473	82,282	708,755	708,755	(152,531)	(51,343)	(203,874)

Funded LCFF ADA

485.06

485.06

487.74

**HAPPY VALEY UNION ELEMENTARY SCHOOL DISTRICT**  
**2019-2020 ENDING FUND BALANCE COMPARISON**  
**June 11, 2019**

	<b>2018-19 ESTIMATED ACTUALS</b>	<b>2019-20 PRELIMINARY BUDGET</b>
<b>REVOLVING CASH/STORES/PREPAIDS</b>	<b>2,500</b>	<b>2,500</b>
<b>UNREALIZED GAINS</b>	<b>0</b>	<b>0</b>
<b>ECONOMIC UNCERTAINTY</b>	<b>360,349</b>	<b>312,972</b>
<b>RESTRICTED</b>		
<b>Lottery - Restricted</b>	75,117	56,657
<b>MTSS Grant</b>	7,668	0
<b>Title II</b>	0	3,200
<b>Classified Professional Dev BG</b>	3,415	0
<b>Low Performing Students BG</b>	47,425	22,425
<b>TOTAL RESTRICTED</b>	<b>133,625</b>	<b>82,282</b>
<b>BOARD DESIGNATED</b>		
<b>Bus Barn</b>	0	0
<b>Security Upgrades</b>	0	0
<b>Instructional Materials</b>	95,000	95,000
<b>Deferred Maintenance</b>	90,000	90,000
<b>Lottery Funds</b>	0	5,455
<b>Staff &amp; Program Retention</b>	0	0
<b>One Time Mandated Costs</b>	5,610	0
<b>STRS/PERS Reserve</b>	20,000	0
<b>Special Education Reserve</b>	10,000	5,000
<b>Technology</b>	90,000	10,000
<b>MAA</b>	101,201	101,201
<b>Donations</b>	4,345	4,345
<b>TOTAL BOARD DESIGNATED</b>	<b>416,156</b>	<b>311,001</b>
<b>UNDESIGNATED/UNAPPROPRIATED</b>	<b>0</b>	<b>0</b>
<b>TOTAL ENDING BALANCE</b>	<b>912,630</b>	<b>708,755</b>

District: Happy Valley Union Elem School District  
CDS #: 45-70011

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

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

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

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>				
Objects 9780/9789/9790				
Form	Fund	2019-20	2020-21	2021-22
01	General Fund/County School Service Fund	\$623,973.00	\$648,672.00	\$732,203.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$623,973.00	\$648,672.00	\$732,203.00
District Standard Reserve Level		5%	5%	5%
Less District Minimum Reserve for Economic Uncertainties		\$312,972.00	\$311,734.00	\$307,328.00
Remaining Balance to Substantiate Need		\$311,001.00	\$336,938.00	\$424,875.00

Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties					
Form	Fund	Description of Need	2019-20	2020-21	2021-22
01	General Fund	Future Textbook Adoptions	\$95,000.00	\$105,000.00	\$125,000.00
01	General Fund	Deferred Maintenance	\$90,000.00	\$95,500.00	\$129,500.00
01	General Fund	Lottery Funds	\$5,455.00	\$5,000.00	\$5,000.00
01	General Fund	Contingency for Special Education Costs	\$5,000.00	\$5,000.00	\$5,000.00
01	General Fund	Future Technology Needs	\$10,000.00	\$22,000.00	\$55,000.00
01	General Fund	MAA Reserves	\$101,201.00	\$100,000.00	\$100,000.00
01	General Fund	Donated Funds & Site Discretionary Funds	\$4,345.00	\$4,438.00	\$5,375.00
Total of Substantiated Needs			\$311,001.00	\$336,938.00	\$424,875.00

Remaining Unsubstantiated Balance	\$0.00	\$0.00	\$0.00
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**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

**2019-20 PRELIMINARY BUDGET**  
**MULTI-YEAR PROJECTION**  
Happy Valley Union Elementary School District

		2019-20 Projected			2020-21 Projected			2021-22 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>	<b>Object</b>									
LCFF Revenue Sources	8010 - 8099	5,101,602	0	5,101,602	5,243,499	0	5,243,499	5,295,214	0	5,295,214
Federal Revenues	8100 - 8299	7,493	312,354	319,847	7,493	312,354	319,847	5,000	312,354	317,354
Other State Revenues	8300 - 8599	91,236	205,963	297,199	91,293	205,791	297,084	91,213	205,741	296,954
Other Local Revenues	8600 - 8799	86,183	224,559	310,742	87,412	209,559	296,971	88,691	209,559	298,250
Interfund Transfers In	8910 - 8929	26,182	0	26,182	26,182	0	26,182	26,182	0	26,182
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(648,834)	648,834	0	(650,923)	650,923	0	(723,376)	723,376	0
<b>TOTAL REVENUES</b>		<b>4,663,862</b>	<b>1,391,710</b>	<b>6,055,572</b>	<b>4,804,956</b>	<b>1,378,627</b>	<b>6,183,583</b>	<b>4,782,924</b>	<b>1,451,030</b>	<b>6,233,954</b>
<b>EXPENDITURES</b>	<b>Object</b>									
Certificated Salaries	1000 - 1999	1,958,182	262,385	2,220,567	1,858,738	262,385	2,121,123	1,842,440	264,342	2,106,782
Classified Salaries	2000 - 2999	699,695	312,956	1,012,651	699,695	312,956	1,012,651	722,426	320,436	1,042,862
Employee Benefits	3000 - 3999	1,079,679	404,280	1,483,959	1,059,662	404,280	1,463,942	1,112,298	419,520	1,531,818
Step and Column		0	0	0	51,919	11,789	63,708	45,921	10,865	56,786
STRS Increase/(decrease)		0	0	0	26,258	3,701	29,959	(5,577)	(801)	(6,378)
PERS Increase		0	0	0	20,712	9,187	29,899	9,614	4,243	13,857
Books and Supplies	4000 - 4999	207,700	99,180	306,880	187,700	93,190	280,890	122,700	70,765	193,465
Services, Other Operating Expenses	5000 - 5999	717,541	334,514	1,052,055	734,822	326,846	1,061,668	719,689	326,846	1,046,535
Capital Outlay	6000 - 6599	2,500	0	2,500	0	0	0	0	0	0
Other Outgo	7100 - 7499	121,431	17,706	139,137	121,431	17,706	139,137	121,431	17,706	139,137
Direct Support / Indirect Costs	7300 - 7399	(12,032)	12,032	0	(12,378)	12,378	0	(13,247)	13,247	0
Interfund Transfers Out	7610 - 7629	41,698	0	41,698	31,698	0	31,698	21,698	0	21,698
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>4,816,394</b>	<b>1,443,053</b>	<b>6,259,447</b>	<b>4,780,257</b>	<b>1,454,418</b>	<b>6,234,675</b>	<b>4,699,393</b>	<b>1,447,169</b>	<b>6,146,562</b>
NET INCREASE/DECREASE IN FUND BALANCE		(152,532)	(51,343)	(203,875)	24,699	(75,791)	(51,092)	83,531	3,861	87,392
<b>BEGINNING BALANCE</b>		<b>779,005</b>	<b>133,625</b>	<b>912,630</b>	<b>626,473</b>	<b>82,282</b>	<b>708,755</b>	<b>651,172</b>	<b>6,491</b>	<b>657,663</b>
<b>Audit Adjustment</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING BALANCE</b>		<b>626,473</b>	<b>82,282</b>	<b>708,755</b>	<b>651,172</b>	<b>6,491</b>	<b>657,663</b>	<b>734,703</b>	<b>10,352</b>	<b>745,055</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	2,500	-	2,500	2,500	-	2,500	2,500	-	2,500	2,500
Economic Uncertainty	312,972	-	312,972	311,734	-	311,734	307,328	-	307,328	307,328
Board Designated/Assigned	311,001	-	311,001	336,938	-	336,938	424,875	-	424,875	424,875
Restricted	-	82,282	82,282	-	6,491	6,491	10,352	-	10,352	10,352
Undesignated	-	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>626,473</b>	<b>82,282</b>	<b>708,755</b>	<b>651,172</b>	<b>6,491</b>	<b>657,663</b>	<b>734,703</b>	<b>10,352</b>	<b>11.91%</b>	<b>745,055</b>

**% EUR to Expenditures 9.97%**

Restricted balance projections change - for comparison- should compare Economic Uncert, Board Design and Undesignated

**EUR=Econ Uncert,Undesign, Bd Design Change**

623,973	-	623,973	648,672	-	648,672	732,203	-	732,203	732,203	83,531
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Funded LCFF ADA

487.74

485.93

475.42

**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT  
OTHER FUNDS  
June 11, 2019**

**CAFETERIA:**

2018-2019 Projected Ending Balance: **\$0**

**DEFERRED MAINTENANCE:**

2018-2019 Projected Ending Balance: **\$441**

**SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:**

2018-2019 Projected Ending Balance: **\$179,953**

**BUILDING FUND:**

2018-2019 Projected Ending Balance: **\$6,132**

**CAPITAL FACILITIES FUND:**

2018-2019 Projected Ending Balance: **\$164,575**

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

2018-2019 Projected Ending Balance: **\$18**

**TAX OVERRIDE**

2018-2019 Projected Ending Balance: **\$2,333**

**BOND INTEREST AND REDEMPTION FUND:**

2018-2019 Projected Ending Balance: **\$315,447**

**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT  
BOARD ACTION  
June 11, 2019**

The District Board of Education shall certify in writing whether or not the District is able to meet its financial obligations for the upcoming fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (Education Code 33127).

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

**ACTION REQUESTED:**

It is recommended that the Board approve the 2019-2020 Preliminary Budget report with a positive certification.





## **DEFINITION OF FUNDS**

### **General Fund (01)**

The General Fund is the district's primary operating fund. The fund describes in financial terms the districts educational and support programs.

### **Cafeteria Fund (13)**

The Cafeteria Fund exists to account separately for Federal, State and cash meal sales revenue used to operate the Food Service Program. Cafeteria operations fully fund their own costs including salaries, benefits, utilities, insurance, legal and audit, maintenance and business office accounting services. Food is prepared in five kitchens.

### **Special Reserve Fund for Postemployment Benefits (20)**

This fund is used to account for the Other Post Employment Benefits (OPEB) Annual Required Contribution (ARC) to fund the retiree benefits.

### **Building Fund (21)**

This fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.

### **Capital Facilities Fund (Developer Fees) (25)**

This fund exists to separately account for school impact fees collected on new development within the district. There is no other revenue source. Expenditures are restricted to growth-caused facilities items. Revenue from fees will be required to help pay for construction projects.

### **Special Reserve Fund (40)**

The Special Reserve Fund has no revenue source of its own. Authorized revenue which may be transferred to the fund includes the following:

1. Proceeds from the sale of real property
2. Proceeds from the rental/lease of real property specifically designated for this fund.
3. Bond proceeds in excess of the amount needed to repay the issue
4. Transfers from the General Fund

### **Bond Interest & Redemption Fund (51)**

This fund is used for the repayment of bonds issued over which the county auditor maintains control. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller and expenditures in this fund are limited to bond interest, redemption, and related costs.

### **Tax Override Fund (41/53)**

This fund is used for the repayment of voted indebtedness (other than Bond Interest and Redemption Fund repayments) to be financed from ad valorem tax levies. An example is a public school building loan repayment.



## **DEFINITION OF REVENUE COMPONENTS**

### **Local Control Funding Formula (LCFF)**

The LCFF creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs. These funds are used to fund the majority of salaries, benefits, and materials.

### **Education Protection Account (EPA)**

The EPA provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEAs total revenue limit or charter school general purpose entitlement.

### **Federal Revenues**

**ECIA (Title I)** - The Elementary and Secondary Education Act (ESEA) of 1965 was amended and reorganized in 1981 by the Education Consolidation & Improvements Act (ECIA). This federal grant funds "Title 1" Programs to benefit educationally disadvantaged students. These funds are used to provide instructional aides, special resource teachers and instructional materials.

**Special Education: IDEA Basic Local Assistance Entitlement, Part B (formerly PL 94-142)** – This is the federal component of the district's special education funding. It is paid on the basis of the total number of students served. Any increase in this component of special education funding is matched by a decrease in State aid.

**Title II Teacher Quality** - This account is used for staff development and class size reduction.

**Title V, Part B, Rural and Low-Income School Program (RLIS)** - These funds are intended to provide rural districts with financial assistance for initiatives aimed at improving student achievement.

### **State Revenues**

**Special Education Master Plan** - This is the State component of district special education funding. District entitlement is determined by a complex formula.

**Lottery** – The lottery provides about one percent of total K-12 funding. As such, lottery sales revenue represents only a small part of the overall budget of California's K-12 public education that cannot alone provide for major improvements in K-12 education.

**Low-Performing Students Block Grant** – This is a State Block Grant initiative with the goal of providing grant funds to local educational agencies (LEAs) serving pupils identified as low-performing on state English language arts or mathematics assessments who are not otherwise identified for supplemental grant funding under the local control funding formula or eligible for special education services.

**Classified School Employee Professional Development Block Grant** - provides funding to local educational agencies (LEAs) for any purpose described in Section 45391 of the Education Code, with first priority being for professional development for the implementation of school safety plans.

## DEFINITION OF EXPENDITURE CATEGORIES

### General

District spending is broadly described and accounted for by its OBJECT. Objects are expense classifications or categories. Objects describe the kinds of items purchased or services obtained. Major spending categories are prescribed by the State. The district sometimes adds its own sub-programs to record spending in greater detail. Major expense categories required are as follows:

- 1000 Certificated Salaries
- 2000 Classified Salaries
- 3000 Employee Benefits
- 4000 Books and Supplies
- 5000 Services and Other Operating Expenses
- 6000 Capital Outlay
- 7000 Other Outgo

**1000 Certificated Salaries** - Salaries paid to persons in positions requiring a credential. Budgeted figures include salaries, stipends, substitute pay in all programs and sites.

**2000 Classified Salaries** - Salaries paid to persons in positions not requiring a credential or certification. Budget includes salaries, overtime, paid vacations and substitute pay in all programs and sites.

**3000 Employee Benefits** - Includes district contributions to retirement plans and Health & Welfare benefits for employees, their dependents and retired employees.

**4000 Books & Supplies** - Covers expenditures for books and supplies, including sales tax and delivery costs. These are consumable or expendable (non-equipment) items.

**5000 Services & Other Operating Expenses** - Includes spending for contract service, rents, leases, maintenance agreements, utilities and legal services.

**6000 Capital Outlay** - Includes budgeted spending for sites, building and equipment, including leases with option to purchase.

**7000 Other Outgo** - Includes expenditures not provided for by any other "Object of Expenditure."

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,899,202.00	0.00	4,899,202.00	5,101,602.00	0.00	5,101,602.00	4.1%
2) Federal Revenue		8100-8299	25,820.00	334,260.00	360,080.00	7,493.00	312,354.00	319,847.00	-11.2%
3) Other State Revenue		8300-8599	180,017.00	242,046.00	422,063.00	91,236.00	205,963.00	297,199.00	-29.6%
4) Other Local Revenue		8600-8799	103,063.00	243,702.00	346,765.00	86,183.00	224,559.00	310,742.00	-10.4%
5) TOTAL, REVENUES			5,208,102.00	820,008.00	6,028,110.00	5,286,514.00	742,876.00	6,029,390.00	0.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,839,400.00	238,225.00	2,077,625.00	1,958,182.00	262,385.00	2,220,567.00	6.9%
2) Classified Salaries		2000-2999	660,264.00	308,067.00	968,331.00	699,695.00	312,956.00	1,012,651.00	4.6%
3) Employee Benefits		3000-3999	975,382.00	370,639.00	1,346,021.00	1,079,679.00	404,280.00	1,483,959.00	10.2%
4) Books and Supplies		4000-4999	235,531.00	113,181.00	348,712.00	207,700.00	99,180.00	306,880.00	-12.0%
5) Services and Other Operating Expenditures		5000-5999	973,291.00	385,133.00	1,358,424.00	717,541.00	334,514.00	1,052,055.00	-22.6%
6) Capital Outlay		6000-6999	650,000.00	266,942.00	916,942.00	2,500.00	0.00	2,500.00	-99.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	135,086.00	22,845.00	157,931.00	121,431.00	17,706.00	139,137.00	-11.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,287.00)	15,287.00	0.00	(12,032.00)	12,032.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,453,667.00	1,720,319.00	7,173,986.00	4,774,696.00	1,443,053.00	6,217,749.00	-13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(245,565.00)	(900,311.00)	(1,145,876.00)	511,818.00	(700,177.00)	(188,359.00)	-83.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	92,908.00	0.00	92,908.00	26,182.00	0.00	26,182.00	-71.8%
b) Transfers Out		7600-7629	29,569.00	0.00	29,569.00	41,698.00	0.00	41,698.00	41.0%
2) Other Sources/Uses									
a) Sources		8930-8979	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(716,233.00)	716,233.00	0.00	(648,834.00)	648,834.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(352,894.00)	716,233.00	363,339.00	(664,350.00)	648,834.00	(15,516.00)	-104.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(598,459.00)	(184,078.00)	(782,537.00)	(152,532.00)	(51,343.00)	(203,875.00)	-73.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,377,464.00	317,703.00	1,695,167.00	779,005.00	133,625.00	912,630.00	-46.2%
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)			1,377,464.00	317,703.00	1,695,167.00	779,005.00	133,625.00	912,630.00	-46.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,377,464.00	317,703.00	1,695,167.00	779,005.00	133,625.00	912,630.00	-46.2%
2) Ending Balance, June 30 (E + F1e)			779,005.00	133,625.00	912,630.00	626,473.00	82,282.00	708,755.00	-22.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	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	133,625.00	133,625.00	0.00	82,282.00	82,282.00	-38.4%
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	416,156.00	0.00	416,156.00	311,001.00	0.00	311,001.00	-25.3%
Instructional Materials	0000	9780				95,000.00		95,000.00	
Deferred Maintenance	0000	9780				90,000.00		90,000.00	
Special Education Reserve	0000	9780				5,000.00		5,000.00	
Technology	0000	9780				10,000.00		10,000.00	
MediCal Administrative Activities	0000	9780				101,201.00		101,201.00	
Donation Accounts	0000	9780				4,345.00		4,345.00	
Instructional Materials	0000	9780	95,000.00		95,000.00				
Deferred Maintenance	0000	9780	90,000.00		90,000.00				
STRS/PERS Reserve	0000	9780	20,000.00		20,000.00				
Special Education Reserve	0000	9780	10,000.00		10,000.00				
MediCal Administrative Activities	0000	9780	101,201.00		101,201.00				
Donations	0000	9780	4,345.00		4,345.00				
Technology	0000	9780	90,000.00		90,000.00				
One Time Mandated Costs	0000	9780	5,610.00		5,610.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	360,349.00	0.00	360,349.00	312,972.00	0.00	312,972.00	-13.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
4035	ESSA: Title II, Part A, Supporting Effective Instruction	0.00	3,200.00
6300	Lottery: Instructional Materials	75,117.00	56,657.00
7311	Classified School Employee Professional Development Block Grant	3,415.00	0.00
7510	Low-Performing Students Block Grant	47,425.00	22,425.00
9010	Other Restricted Local	7,668.00	0.00
Total, Restricted Balance		133,625.00	82,282.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	281,711.00	260,000.00	-7.7%
3) Other State Revenue		8300-8599	25,000.00	20,000.00	-20.0%
4) Other Local Revenue		8600-8799	1,346.00	4,100.00	204.6%
5) TOTAL, REVENUES			308,057.00	284,100.00	-7.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	143,751.00	143,197.00	-0.4%
3) Employee Benefits		3000-3999	67,120.00	64,611.00	-3.7%
4) Books and Supplies		4000-4999	113,600.00	113,150.00	-0.4%
5) Services and Other Operating Expenditures		5000-5999	10,242.00	4,840.00	-52.7%
6) Capital Outlay		6000-6999	20,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			354,713.00	325,798.00	-8.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(46,656.00)	(41,698.00)	-10.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	29,569.00	41,698.00	41.0%
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			29,569.00	41,698.00	41.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,087.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,087.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,087.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,087.00	0.00	-100.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3.00	5.00	66.7%
5) TOTAL, REVENUES			3.00	5.00	66.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3.00	5.00	66.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3.00	5.00	66.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	433.00	436.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			433.00	436.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			433.00	436.00	0.7%
2) Ending Balance, June 30 (E + F1e)			436.00	441.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	436.00	441.00	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	3,500.00	0.0%
5) TOTAL, REVENUES			3,500.00	3,500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,500.00	3,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	92,908.00	26,182.00	-71.8%
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			(92,908.00)	(26,182.00)	-71.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(89,408.00)	(22,682.00)	-74.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	292,043.00	202,635.00	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			292,043.00	202,635.00	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			292,043.00	202,635.00	-30.6%
2) Ending Balance, June 30 (E + F1e)			202,635.00	179,953.00	-11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	202,635.00	179,953.00	-11.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75.00	75.00	0.0%
5) TOTAL, REVENUES			75.00	75.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			75.00	75.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			75.00	75.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,982.00	6,057.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,982.00	6,057.00	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,982.00	6,057.00	1.3%
2) Ending Balance, June 30 (E + F1e)			6,057.00	6,132.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	6,057.00	6,132.00	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,348.00	20,000.00	-6.3%
5) TOTAL, REVENUES			21,348.00	20,000.00	-6.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	481.00	900.00	87.1%
6) Capital Outlay		6000-6999	9,700.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,181.00	900.00	-91.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,167.00	19,100.00	71.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,167.00	19,100.00	71.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,308.00	145,475.00	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,308.00	145,475.00	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,308.00	145,475.00	8.3%
2) Ending Balance, June 30 (E + F1e)			145,475.00	164,575.00	13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	145,475.00	164,575.00	13.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18.00	18.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18.00	18.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18.00	18.00	0.0%
2) Ending Balance, June 30 (E + F1e)			18.00	18.00	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	18.00	18.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000.00	3,000.00	0.0%
4) Other Local Revenue		8600-8799	165,697.00	193,100.00	16.5%
5) TOTAL, REVENUES			168,697.00	196,100.00	16.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	177,000.00	185,800.00	5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			177,000.00	185,800.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,303.00)	10,300.00	-224.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,303.00)	10,300.00	-224.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	209,748.00	201,445.00	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			209,748.00	201,445.00	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			209,748.00	201,445.00	-4.0%
2) Ending Balance, June 30 (E + F1e)			201,445.00	211,745.00	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	201,445.00	211,745.00	5.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,600.00	2,600.00	0.0%
4) Other Local Revenue		8600-8799	109,703.00	117,300.00	6.9%
5) TOTAL, REVENUES			112,303.00	119,900.00	6.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	113,406.00	117,956.00	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			113,406.00	117,956.00	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,103.00)	1,944.00	-276.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,103.00)	1,944.00	-276.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,861.00	101,758.00	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,861.00	101,758.00	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,861.00	101,758.00	-1.1%
2) Ending Balance, June 30 (E + F1e)			101,758.00	103,702.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	101,758.00	103,702.00	1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,333.00	2,333.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,333.00	2,333.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,333.00	2,333.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,333.00	2,333.00	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	2,333.00	2,333.00	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	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	479.05	479.05	484.83	485.80	485.80	485.80
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	479.05	479.05	484.83	485.80	485.80	485.80
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	1.94	1.94	1.94	1.94	1.94	1.94
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	1.94	1.94	1.94	1.94	1.94	1.94
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	480.99	480.99	486.77	487.74	487.74	487.74
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			912,630.00	943,850.00	504,702.00	501,168.00	293,382.00	179,408.00	469,568.00	456,987.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		182,264.00	182,264.00	509,736.00	328,075.00	328,075.00	509,735.00	328,075.00	318,302.00
Property Taxes	8020-8079		0.00	0.00	0.00	100,304.00	0.00	292,121.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		5,828.00	0.00	1,376.00	0.00	38,514.00	0.00	105,869.00	4,064.00
Other State Revenue	8300-8599		0.00	0.00	0.00	2,609.00	0.00	27,330.00	34,511.00	18,050.00
Other Local Revenue	8600-8799		7,234.00	9,039.00	13,069.00	19,703.00	20,905.00	13,928.00	36,821.00	31,770.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			195,326.00	191,303.00	524,181.00	450,691.00	387,494.00	843,114.00	505,276.00	372,186.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		16,712.00	183,191.00	187,433.00	196,617.00	200,353.00	197,493.00	198,104.00	195,891.00
Classified Salaries	2000-2999		24,868.00	80,899.00	89,698.00	86,517.00	92,011.00	88,206.00	89,138.00	87,476.00
Employee Benefits	3000-3999		21,565.00	109,770.00	114,840.00	109,317.00	116,191.00	115,762.00	115,822.00	114,318.00
Books and Supplies	4000-4999		1,902.00	55,212.00	26,650.00	54,996.00	18,289.00	34,214.00	23,056.00	12,673.00
Services	5000-5999		6,519.00	189,280.00	91,361.00	188,539.00	62,700.00	117,292.00	79,041.00	43,446.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			71,566.00	618,352.00	509,982.00	635,986.00	489,544.00	552,967.00	505,161.00	456,304.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	88,416.00	(38,728.00)	(1,330.00)	0.00	(19,662.00)	(11,926.00)	0.00	(12,700.00)	(2,760.00)
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		88,416.00	(38,728.00)	(1,330.00)	0.00	(19,662.00)	(11,926.00)	0.00	(12,700.00)	(2,760.00)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(85,054.00)	53,812.00	10,769.00	17,733.00	2,829.00	(2.00)	(13.00)	(4.00)	(26.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(85,054.00)	53,812.00	10,769.00	17,733.00	2,829.00	(2.00)	(13.00)	(4.00)	(26.00)
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		173,470.00	(92,540.00)	(12,099.00)	(17,793.00)	(22,491.00)	(11,924.00)	13.00	(12,696.00)	(2,794.00)
E. NET INCREASE/DECREASE (B - C + D)			31,220.00	(439,148.00)	(3,534.00)	(207,786.00)	(113,974.00)	290,160.00	(12,581.00)	(86,852.00)
F. ENDING CASH (A + E)			943,850.00	504,702.00	501,168.00	293,382.00	179,408.00	469,568.00	456,987.00	370,135.00
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		370,135.00	462,181.00	421,402.00	417,110.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	511,338.00	319,102.00	335,326.00	464,462.00	0.00		4,316,754.00	4,316,754.00
Property Taxes	8020-8079	0.00	100,304.00	33,402.00	258,717.00	0.00		784,848.00	784,848.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	50,422.00	5,169.00	0.00	78,161.00	30,444.00		319,847.00	319,847.00
Other State Revenue	8300-8599	0.00	14,294.00	32,718.00	143,277.00	24,410.00		297,199.00	297,199.00
Other Local Revenue	8600-8799	29,485.00	44,972.00	44,530.00	26,786.00	12,500.00		310,742.00	310,742.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	26,182.00		26,182.00	26,182.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		591,245.00	483,841.00	445,976.00	971,403.00	93,536.00	0.00	6,055,572.00	6,055,572.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	234,337.00	210,671.00	209,210.00	190,555.00	0.00		2,220,567.00	2,220,567.00
Classified Salaries	2000-2999	88,731.00	91,895.00	90,889.00	102,323.00	0.00		1,012,651.00	1,012,651.00
Employee Benefits	3000-3999	123,436.00	119,583.00	123,118.00	300,237.00	0.00		1,483,959.00	1,483,959.00
Books and Supplies	4000-4999	11,732.00	23,022.00	6,109.00	35,525.00	3,500.00		306,880.00	306,880.00
Services	5000-5999	40,220.00	78,924.00	20,942.00	108,791.00	25,000.00		1,052,055.00	1,052,055.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		2,500.00	2,500.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	139,137.00		139,137.00	139,137.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	41,698.00		41,698.00	41,698.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		498,456.00	524,095.00	450,268.00	737,431.00	209,335.00	0.00	6,259,447.00	6,259,447.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Accounts Receivable	9200-9299	(748.00)	(562.00)	0.00	0.00	93,533.00		5,117.00	5,117.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Deferred Outflows of Resources	9430	0.00	0.00	0.00	0.00	0.00		0.00	0.00
SUBTOTAL		(748.00)	(562.00)	0.00	0.00	93,533.00	0.00	5,117.00	5,117.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(5.00)	(37.00)	0.00	0.00	0.00		85,056.00	85,056.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	(79,939.00)		(79,939.00)	(79,939.00)
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	0.00
SUBTOTAL		(5.00)	(37.00)	0.00	0.00	(79,939.00)	0.00	5,117.00	5,117.00
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL BALANCE SHEET ITEMS		(743.00)	(525.00)	0.00	0.00	173,472.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		92,046.00	(40,779.00)	(4,292.00)	233,972.00	57,673.00	0.00	(203,875.00)	(203,875.00)
F. ENDING CASH (A + E)		462,181.00	421,402.00	417,110.00	651,082.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								708,755.00	708,755.00

**ANNUAL BUDGET REPORT:**  
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

☒

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

☒

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

Budget available for inspection at:

Public Hearing:

Place: Happy Valley Elementary School

Date: June 07, 2019

Place: Happy Valley Elementary School

Date: June 11, 2019

Time: 06:00 PM

Adoption Date: \_\_\_\_\_

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

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

Contact person for additional information on the budget reports:

Name: Cathleen Serna

Telephone: 530-722-1702

Title: Director of Business Services

E-mail: cserna@columbiasd.com

### 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
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>		X
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	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:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> </ul>		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		X
		<ul style="list-style-type: none"> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	Jun 11, 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

#### 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:

The District is self-insured through Shasta-Trinity Schools Insurance group up to one million dollars  
after which they are covered by Excess Worker's Compensation coverage up to statutory limits.

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

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

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

For additional information on this certification, please contact:

Name: Cathleen Serna

Title: Director of Business Services

Telephone: 530-722-1702

E-mail: cserna@columbiasd.com



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	7,203,555.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	364,260.00
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	1,500.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	916,942.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	135,086.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	29,569.00
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	0.00
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)				1,083,097.00
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	46,656.00
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)				5,802,854.00

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)		480.99
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,064.40
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	5,228,860.92	10,621.51
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)	5,228,860.92	10,621.51
B. Required effort (Line A.2 times 90%)	4,705,974.83	9,559.36
C. Current year expenditures (Line I.E and Line II.B)	5,802,854.00	12,064.40
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) 77,546.00
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) 4,294,633.00

**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) 1.81%

**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)	275,429.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,968.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	22,000.00
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)	11,785.71
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)	311,182.71
9. Carry-Forward Adjustment (Part IV, Line F)	(51,791.09)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	259,391.62

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,589,001.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	560,828.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	507,626.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	33,250.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,500.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	232,040.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	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)	639,358.29
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	334,713.00
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)	5,898,316.29

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 5.28%

**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/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18) 4.40%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>311,182.71</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>107,350.21</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.73%) 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 (9.73%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.73%) times Part III, Line B18); zero if positive	<u>(155,373.26)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(155,373.26)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>2.64%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-77,686.63) is applied to the current year calculation and the remainder (\$-77,686.63) is deferred to one or more future years:	<u>3.96%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-51,791.09) is applied to the current year calculation and the remainder (\$-103,582.17) is deferred to one or more future years:	<u>4.40%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(51,791.09)</u>

Approved indirect cost rate: 9.73%  
Highest rate used in any program: 9.73%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	163,099.00	2,755.00	1.69%
01	3310	83,957.00	7,444.00	8.87%
01	4035	20,247.00	1,969.00	9.72%
01	4126	8,339.00	811.00	9.73%
01	4127	11,845.00	1,152.00	9.73%
01	9010	13,322.00	1,156.00	8.68%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	55,324.00		84,580.00	139,904.00
2. State Lottery Revenue	8560	75,731.00		26,581.00	102,312.00
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)		131,055.00	0.00	111,161.00	242,216.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	43,808.00		36,044.00	79,852.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	87,247.00			87,247.00
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 )		131,055.00	0.00	36,044.00	167,099.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	75,117.00	75,117.00
<b>D. COMMENTS:</b>					

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

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,101,602.00	2.78%	5,243,499.00	0.99%	5,295,214.00
2. Federal Revenues	8100-8299	7,493.00	0.00%	7,493.00	-33.27%	5,000.00
3. Other State Revenues	8300-8599	91,236.00	0.06%	91,293.00	-0.09%	91,213.00
4. Other Local Revenues	8600-8799	86,183.00	1.43%	87,412.00	1.46%	88,691.00
5. Other Financing Sources						
a. Transfers In	8900-8929	26,182.00	0.00%	26,182.00	0.00%	26,182.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(648,834.00)	0.32%	(650,923.00)	11.13%	(723,376.00)
6. Total (Sum lines A1 thru A5c)		4,663,862.00	3.03%	4,804,956.00	-0.46%	4,782,924.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,958,182.00		1,885,402.00
b. Step & Column Adjustment				26,664.00		19,174.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(99,444.00)		(42,962.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,958,182.00	-3.72%	1,885,402.00	-1.26%	1,861,614.00
2. Classified Salaries						
a. Base Salaries				699,695.00		722,426.00
b. Step & Column Adjustment				22,731.00		23,068.00
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	699,695.00	3.25%	722,426.00	3.19%	745,494.00
3. Employee Benefits	3000-3999	1,079,679.00	2.73%	1,109,156.00	0.98%	1,120,014.00
4. Books and Supplies	4000-4999	207,700.00	-9.63%	187,700.00	-34.63%	122,700.00
5. Services and Other Operating Expenditures	5000-5999	717,541.00	2.41%	734,822.00	-2.06%	719,689.00
6. Capital Outlay	6000-6999	2,500.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	121,431.00	0.00%	121,431.00	0.00%	121,431.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,032.00)	2.88%	(12,378.00)	7.02%	(13,247.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	41,698.00	-23.98%	31,698.00	-31.55%	21,698.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,816,394.00	-0.75%	4,780,257.00	-1.69%	4,699,393.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(152,532.00)		24,699.00		83,531.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		779,005.00		626,473.00		651,172.00
2. Ending Fund Balance (Sum lines C and D1)		626,473.00		651,172.00		734,703.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
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	311,001.00		336,938.00		424,875.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	312,972.00		311,734.00		307,328.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		626,473.00		651,172.00		734,703.00



Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	312,972.00		311,734.00		307,328.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)		312,972.00		311,734.00		307,328.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	312,354.00	0.00%	312,354.00	0.00%	312,354.00
3. Other State Revenues	8300-8599	205,963.00	-0.08%	205,791.00	-0.02%	205,741.00
4. Other Local Revenues	8600-8799	224,559.00	-6.68%	209,559.00	0.00%	209,559.00
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	648,834.00	0.32%	650,923.00	11.13%	723,376.00
6. Total (Sum lines A1 thru A5c)		1,391,710.00	-0.94%	1,378,627.00	5.25%	1,451,030.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				262,385.00		264,342.00
b. Step & Column Adjustment				1,957.00		1,195.00
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	262,385.00	0.75%	264,342.00	0.45%	265,537.00
2. Classified Salaries						
a. Base Salaries				312,956.00		320,436.00
b. Step & Column Adjustment				7,480.00		9,670.00
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	312,956.00	2.39%	320,436.00	3.02%	330,106.00
3. Employee Benefits	3000-3999	404,280.00	3.77%	419,520.00	0.82%	422,962.00
4. Books and Supplies	4000-4999	99,180.00	-6.04%	93,190.00	-24.06%	70,765.00
5. Services and Other Operating Expenditures	5000-5999	334,514.00	-2.29%	326,846.00	0.00%	326,846.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	17,706.00	0.00%	17,706.00	0.00%	17,706.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,032.00	2.88%	12,378.00	7.02%	13,247.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,443,053.00	0.79%	1,454,418.00	-0.50%	1,447,169.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(51,343.00)		(75,791.00)		3,861.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		133,625.00		82,282.00		6,491.00
2. Ending Fund Balance (Sum lines C and D1)		82,282.00		6,491.00		10,352.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	82,282.00		6,491.00		10,352.00
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)		82,282.00		6,491.00		10,352.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,101,602.00	2.78%	5,243,499.00	0.99%	5,295,214.00
2. Federal Revenues	8100-8299	319,847.00	0.00%	319,847.00	-0.78%	317,354.00
3. Other State Revenues	8300-8599	297,199.00	-0.04%	297,084.00	-0.04%	296,954.00
4. Other Local Revenues	8600-8799	310,742.00	-4.43%	296,971.00	0.43%	298,250.00
5. Other Financing Sources						
a. Transfers In	8900-8929	26,182.00	0.00%	26,182.00	0.00%	26,182.00
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)		6,055,572.00	2.11%	6,183,583.00	0.81%	6,233,954.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,220,567.00		2,149,744.00
b. Step & Column Adjustment				28,621.00		20,369.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(99,444.00)		(42,962.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,220,567.00	-3.19%	2,149,744.00	-1.05%	2,127,151.00
2. Classified Salaries						
a. Base Salaries				1,012,651.00		1,042,862.00
b. Step & Column Adjustment				30,211.00		32,738.00
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	1,012,651.00	2.98%	1,042,862.00	3.14%	1,075,600.00
3. Employee Benefits	3000-3999	1,483,959.00	3.01%	1,528,676.00	0.94%	1,542,976.00
4. Books and Supplies	4000-4999	306,880.00	-8.47%	280,890.00	-31.12%	193,465.00
5. Services and Other Operating Expenditures	5000-5999	1,052,055.00	0.91%	1,061,668.00	-1.43%	1,046,535.00
6. Capital Outlay	6000-6999	2,500.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	139,137.00	0.00%	139,137.00	0.00%	139,137.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	41,698.00	-23.98%	31,698.00	-31.55%	21,698.00
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)		6,259,447.00	-0.40%	6,234,675.00	-1.41%	6,146,562.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(203,875.00)		(51,092.00)		87,392.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		912,630.00		708,755.00		657,663.00
2. Ending Fund Balance (Sum lines C and D1)		708,755.00		657,663.00		745,055.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	82,282.00		6,491.00		10,352.00
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	311,001.00		336,938.00		424,875.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	312,972.00		311,734.00		307,328.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		708,755.00		657,663.00		745,055.00
(Line D3f must agree with line D2)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	312,972.00		311,734.00		307,328.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		312,972.00		311,734.00		307,328.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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)		485.80		485.93		475.42
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,259,447.00		6,234,675.00		6,146,562.00
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)		6,259,447.00		6,234,675.00		6,146,562.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		250,377.88		249,387.00		245,862.48
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		69,000.00		69,000.00		69,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		250,377.88		249,387.00		245,862.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

July 1 Budget  
2018-19 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					92,908.00	29,569.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					29,569.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	92,908.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	122,477.00	122,477.00	0.00	0.00

July 1 Budget  
2019-20 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					26,182.00	41,698.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					41,698.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	26,182.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	67,880.00	67,880.00		

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	478	476		
Charter School				
<b>Total ADA</b>	<b>478</b>	<b>476</b>	<b>0.4%</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	478	485		
Charter School				
<b>Total ADA</b>	<b>478</b>	<b>485</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	485	485		
Charter School		0		
<b>Total ADA</b>	<b>485</b>	<b>485</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	486			
Charter School	0			
<b>Total ADA</b>	<b>486</b>			

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): District's Enrollment Standard Percentage Level: **2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	475	500		
Charter School				
<b>Total Enrollment</b>	<b>475</b>	<b>500</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	499	527		
Charter School				
<b>Total Enrollment</b>	<b>499</b>	<b>527</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	504	509		
Charter School				
<b>Total Enrollment</b>	<b>504</b>	<b>509</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	506			
Charter School				
<b>Total Enrollment</b>	<b>506</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

**DATA ENTRY:** All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	468	500	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>468</b>	<b>500</b>	<b>93.6%</b>
Second Prior Year (2017-18)			
District Regular	485	527	
Charter School			
<b>Total ADA/Enrollment</b>	<b>485</b>	<b>527</b>	<b>92.0%</b>
First Prior Year (2018-19)			
District Regular	479	509	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>479</b>	<b>509</b>	<b>94.1%</b>
Historical Average Ratio:			93.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.7%

**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	486	506		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>486</b>	<b>506</b>	<b>96.0%</b>	<b>Not Met</b>
1st Subsequent Year (2020-21)				
District Regular	474	494		
Charter School				
<b>Total ADA/Enrollment</b>	<b>474</b>	<b>494</b>	<b>96.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2021-22)				
District Regular	457	476		
Charter School				
<b>Total ADA/Enrollment</b>	<b>457</b>	<b>476</b>	<b>96.0%</b>	<b>Not Met</b>

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

P-2 projections were based on an attendance rate of 96%. The district is focusing on improved attendance and has shown attendance improvement from 2017-18 to 2018-19 school year.s

**4. CRITERION: LCFF Revenue**

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

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

**Projected LCFF Revenue**

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	486.77	487.74	485.93	475.42
b. Prior Year ADA (Funded)		486.77	487.74	485.93
c. Difference (Step 1a minus Step 1b)		0.97	(1.81)	(10.51)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.20%	-0.37%	-2.16%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		4,918,596.00	5,101,602.00	5,243,499.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		160,346.23	153,048.06	146,817.97
c. Economic Recovery Target Funding (current year increment)		0.00	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		160,346.23	153,048.06	146,817.97
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)</b>				
		3.46%	2.63%	0.64%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>2.46% to 4.46%</b>	<b>1.63% to 3.63%</b>	<b>-.36% to 1.64%</b>

**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)	761,932.00	784,848.00	800,545.00	816,556.00
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)	4,899,202.00	5,101,602.00	5,243,499.00	5,295,214.00
District's Projected Change in LCFF Revenue:		4.13%	2.78%	0.99%
LCFF Revenue Standard:		2.46% to 4.46%	1.63% to 3.63%	-.36% to 1.64%
Status:		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	3,281,327.32	4,252,724.88	77.2%
Second Prior Year (2017-18)	3,330,144.42	4,425,343.49	75.3%
First Prior Year (2018-19)	3,475,046.00	5,453,667.00	63.7%
	Historical Average Ratio:		72.1%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (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)
	4.0%	4.0%	4.0%
	<b>68.1% to 76.1%</b>	<b>68.1% to 76.1%</b>	<b>68.1% to 76.1%</b>

**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)	3,737,556.00	4,774,696.00	78.3%	Not Met
1st Subsequent Year (2020-21)	3,716,984.00	4,748,559.00	78.3%	Not Met
2nd Subsequent Year (2021-22)	3,727,122.00	4,677,695.00	79.7%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

Hiring of a full time Superintendent in place of a part time contracted Superintendent. Hiring of a full time Counselor in replace of contracted counseling services.

**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):	3.46%	2.63%	0.64%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-6.54% to 13.46%</b>	<b>-7.37% to 12.63%</b>	<b>-9.36% to 10.64%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.54% to 8.46%	-2.37% to 7.63%	-4.36% to 5.64%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2018-19)	360,080.00		
Budget Year (2019-20)	319,847.00	-11.17%	Yes
1st Subsequent Year (2020-21)	319,847.00	0.00%	No
2nd Subsequent Year (2021-22)	317,354.00	-0.78%	No

**Explanation:**  
(required if Yes)

2019-20 Title IV funds not budgeted to be received.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2018-19)	422,063.00		
Budget Year (2019-20)	297,199.00	-29.58%	Yes
1st Subsequent Year (2020-21)	297,084.00	-0.04%	No
2nd Subsequent Year (2021-22)	296,954.00	-0.04%	No

**Explanation:**  
(required if Yes)

2019-20 One-Time, Low Performing Student Block Grant and Classified Staff PD Block Grant funds are not budgeted to be received.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2018-19)	346,765.00		
Budget Year (2019-20)	310,742.00	-10.39%	Yes
1st Subsequent Year (2020-21)	296,971.00	-4.43%	Yes
2nd Subsequent Year (2021-22)	298,250.00	0.43%	No

**Explanation:**  
(required if Yes)

2019-20 MTSS carry over funds, First 5 Grant and Loss of Lease Revenue. 2020-21 decrease in SELPA subsidy to to student aging out.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2018-19)	348,712.00		
Budget Year (2019-20)	306,880.00	-12.00%	Yes
1st Subsequent Year (2020-21)	280,890.00	-8.47%	Yes
2nd Subsequent Year (2021-22)	193,465.00	-31.12%	Yes

**Explanation:**  
(required if Yes)

2019-20 reduction of one time purchases in 2018-19. 2020-21 reduction in chromebook purchases. 2021-22 remaining reduction in chromebook purchases.



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

First Prior Year (2018-19)	1,358,424.00		
Budget Year (2019-20)	1,052,055.00	-22.55%	Yes
1st Subsequent Year (2020-21)	1,061,668.00	0.91%	No
2nd Subsequent Year (2021-22)	1,046,535.00	-1.43%	No

**Explanation:**  
(required if Yes)

2019-20 reduction in contracted Superintendent and Counseling services due to hiring personnel.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2018-19)	1,128,908.00		
Budget Year (2019-20)	927,788.00	-17.82%	Not Met
1st Subsequent Year (2020-21)	913,902.00	-1.50%	Met
2nd Subsequent Year (2021-22)	912,558.00	-0.15%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2018-19)	1,707,136.00		
Budget Year (2019-20)	1,358,935.00	-20.40%	Not Met
1st Subsequent Year (2020-21)	1,342,558.00	-1.21%	Met
2nd Subsequent Year (2021-22)	1,240,000.00	-7.64%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

2019-20 Title IV funds not budgeted to be received.

**Explanation:**

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

2019-20 One-Time, Low Performing Student Block Grant and Classified Staff PD Block Grant funds are not budgeted to be received.

**Explanation:**

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

2019-20 MTSS carry over funds, First 5 Grant and Loss of Lease Revenue. 2020-21 decrease in SELPA subsidy to to student aging out.

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

**Explanation:**

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

2019-20 reduction of one time purchases in 2018-19. 2020-21 reduction in chromebook purchases. 2021-22 remaining reduction in chromebook purchases.

**Explanation:**

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

2019-20 reduction in contracted Superintendent and Counseling services due to hiring personnel.



**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	215,844.00	284,845.00	360,349.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	22,783.91	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	238,627.91	284,845.00	360,349.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	5,396,079.22	5,696,904.29	7,203,555.00
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)	5,396,079.22	5,696,904.29	7,203,555.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.4%	5.0%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.5%</b>	<b>1.7%</b>	<b>1.7%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	8,957.05	4,252,724.88	N/A	Met
Second Prior Year (2017-18)	(57,146.99)	4,425,343.49	1.3%	Met
First Prior Year (2018-19)	(598,459.00)	5,483,236.00	10.9%	Not Met
Budget Year (2019-20) (Information only)	(152,532.00)	4,816,394.00		

**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)

Planned deficit spending to rebuild bus barn.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	1,120,394.00	1,425,654.06	N/A	Met
Second Prior Year (2017-18)	1,273,358.00	1,434,611.11	N/A	Met
First Prior Year (2018-19)	1,493,634.00	1,377,464.00	7.8%	Not Met
Budget Year (2019-20) (Information only)	779,005.00			

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

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

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

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

**Explanation:**  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	486	486	475
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

**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)	6,259,447.00	6,234,675.00	6,146,562.00
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)	6,259,447.00	6,234,675.00	6,146,562.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	250,377.88	249,387.00	245,862.48
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	69,000.00	69,000.00	69,000.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>250,377.88</b>	<b>249,387.00</b>	<b>245,862.48</b>

### 10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	312,972.00	311,734.00	307,328.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 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)	312,972.00	311,734.00	307,328.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>250,377.88</b>	<b>249,387.00</b>	<b>245,862.48</b>
Status:	Met	Met	Met

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

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

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%  
or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2018-19)	(716,233.00)			
Budget Year (2019-20)	(648,834.00)	(67,399.00)	-9.4%	Met
1st Subsequent Year (2020-21)		(648,834.00)	-100.0%	Not Met
2nd Subsequent Year (2021-22)		0.00	0.0%	Not Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2018-19)				
Budget Year (2019-20)	26,182.00	26,182.00	New	Not Met
1st Subsequent Year (2020-21)	26,182.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	26,182.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2018-19)				
Budget Year (2019-20)	41,698.00	41,698.00	New	Not Met
1st Subsequent Year (2020-21)	31,698.00	(10,000.00)	-24.0%	Met
2nd Subsequent Year (2021-22)	21,698.00	(10,000.00)	-31.5%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

Contribution variances are from Special Education and Routine Restricted Maintenance.

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

**Explanation:**  
(required if NOT met)

None



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

**Explanation:**  
(required if NOT met)

Contribution to Cafeteria Fund 13.

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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)
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	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2019
Capital Leases	4	Fund 01, Object 8011	7438 & 7439	196,718
Certificates of Participation				
General Obligation Bonds	21	Fund 51, 52 & 53 Property Taxes	7433 & 7434	5,010,588
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, Object 8011	Various	14,104

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

Municipal Lease Purchase - Bus Barn	5	Fund 01, Object 8011	7438 & 7439	310,000
TOTAL:				5,531,410

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	54,962	54,962	54,962	54,962
Certificates of Participation				
General Obligation Bonds	288,606	303,206	317,706	337,106
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Municipal Lease Purchase - Bus Barn	0	66,468	68,951	68,951
Total Annual Payments:	343,568	424,636	441,619	461,019
Has total annual payment increased over prior year (2018-19)?		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 a municipal lease purchase to construct a new bus barn. The District paid for 50% of the cost in the 2018-19 fiscal year and financing the remainder with a (5) year term with annual payments beginning in the 2019-20 fiscal year.

---

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

---

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

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?

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

202,635

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

326,686.00

0.00

326,686.00

Actuarial

Apr 03, 2018

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)

18,970.00	18,970.00	18,970.00
26,182.00	26,182.00	26,182.00
31,648.00	32,925.00	39,270.00
3	3	3

---

**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	28.0	29.0	29.0	29.0

**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:

Mar 12, 2019

- 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:

Feb 12, 2019

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2018

End Date:

Jun 30, 2020

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)
Yes	Yes	Yes
399,597	439,557	483,512
69.7%	63.3%	57.6%
-3.9%	-9.1%	-9.1%

**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:

Yes		
51,268	51,781	52,506

2.5% On-Going on the salary schedule increase effective July 1, 2018.

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
15,641	6,335	9,570
-19.4%	-59.5%	51.1%

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

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

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

**Certificated (Non-management) - Other**

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


**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	30.7	30.7	30.4	30.4

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

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

No

If Yes, and the corresponding public disclosure documents  
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents  
have not been filed with the COE, complete questions 2-5.

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

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2019-20)1st Subsequent Year  
(2020-21)2nd Subsequent Year  
(2021-22)Is the cost of salary settlement included in the budget and multiyear  
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

10,181

7. Amount included for any tentative salary schedule increases

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

0

0

0



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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
154,524	169,976	186,974
88.8%	80.8%	73.4%
0.6%	-9.1%	-9.1%

**Classified (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:

Yes		
23,389	45,493	46,498

\$0.78 per cell on-going increase on the salary schedule effective January 1, 2019 and Insurance CAP re-structured to a tiered CAP. In-Lieu stipend for insurance opt outs.

**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
16,427	24,128	19,211
-16.8%	46.9%	-20.4%

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

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

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

**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.):

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**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	5.9	7.0	7.0	7.0

**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.

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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
5,485	5,642	5,716
5.0%	0.0%	0.0%

**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)
Yes	Yes	Yes
75,027	82,530	90,783
73.9%	67.2%	61.1%
-1.3%	-9.1%	-9.2%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
6,803	3,428	1,190
99.9%	-49.6%	-65.3%

**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)
No	No	No

**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 11, 2019

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

## ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2. Is the system of personnel position control independent from the payroll system?	No
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7. Is the district's financial system independent of the county office system?	No
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

**Comments:**  
(optional)

A new full time Superintendent has been hired for the 2019-20 school year.

## End of School District Budget Criteria and Standards Review