



Oceanside Unified School District
Oceanside, California

**2020-21
45-Day Budget
Revision**

For Board Approval
September 8, 2020

Item 11.A

2020-21 45-Day Budget Revision Table of Contents

Section 1	CERTIFICATION
Section 2	GENERAL FUND
Section 3	OTHER REPORTS

SECTION 1

CERTIFICATION

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:



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



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

Budget available for inspection at:

Public Hearing:

Place: Online & 2111 Mission Avenue, Oceanside

Place: N/A

Date: September 08, 2020

Date: _____

Time: _____

Adoption Date: September 08, 2020

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Timothy Golden

Telephone: (760) 966-4075

Title: Director of Fiscal Services

E-mail: timothy.golden@oside.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:	X	
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Dec 15, 2020	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

SECTION 2

GENERAL FUND

Oceanside Unified School District

2020-2021

Multi Year Projection Assumptions

Revenue

LCFF:

FY 2020-21	0.00% COLA with a 0.00% base grant proration factor; 100% Gap funding of LCFF; \$10,349 LCFF Entitlement per ADA; CBEDS enrollment 16,812 - declining by (410); ADA 94%
FY 2021-22	0.00% COLA with a 0.00% base grant proration factor; 100% Gap funding of LCFF; \$10,401 LCFF Entitlement per ADA; CBEDS enrollment 16,402 - declining by (410); ADA 94%
FY 2022-23	0.00% COLA with a 0.00% base grant proration factor; 100% Gap funding of LCFF; \$10,432 LCFF Entitlement per ADA; CBEDS enrollment 15,992 - declining by (410); ADA 94%

Federal Revenue:

FY 2020-21	Reduce one-time payments and backcasted payments
FY 2021-22	Reduce one-time payments and backcasted payments
FY 2022-23	Reduce one-time payments and backcasted payments

State Revenue:

FY 2020-21	Reduce one-time State Discretionary funding; all else remains constant
FY 2021-22	Reduce one-time State Discretionary funding; all else remains constant
FY 2022-23	Reduce one-time State Discretionary funding; all else remains constant

Local Revenue:

FY 2020-21	0.00% COLA for Special Education; reduced ROP funding; all other remains constant
FY 2021-22	0.00% COLA for Special Education; removed ROP funding; all other remains constant
FY 2022-23	0.00% COLA for Special Education; all other remains constant

Expenditures

Expenses reduced for one time costs from prior year
3.00% Contribution in ongoing - RRMA Routine Restricted Maintenance Account

Expense increased annually as follows:

Net step and column costs incorporating retiree and turnover savings

State retirement increases:

CALSTRS: -0.950% in 2020-2021; -0.130% in 2021-22; 2.080% in 2022-23

CALPERS: 0.979% in 2020-2021; 2.310% in 2021-22; 3.230% in 2022-23

5.00% change in medical premiums

\$350K increase for utilities

23% increase for property and liability insurance

Maintain on-going spending reductions

Grants Ending June 30, 2021

Resource 3182000 - ESEA: ESSA School Improvement (CSI) Funding for LEAs
Resource 9010405 - CA Career Pathways Trust CCPT
Resource 9016XXX- Bechtel Grant

Grants Ending June 30, 2022

Resource 7085100 - LCSSP Learning Communities (Prop 47)
Resource 7510000 - Low-Performing Students Block Grant

Grants Ending June 30, 2023

N/A

New Grants - 2020-2021

Resource 3210000 - Elementary & Secondary Schools Emergency Relief (ESSER)

Oceanside Unified School District

2020-2021

General Fund Summary

	Unrestricted General Fund	Restricted General Fund	Total General Fund
Revenue			
LCFF Sources	168,716,421	981,070	169,697,491
Federal Revenue	7,337,082	13,029,566	20,366,648
State Revenue	3,056,481	12,239,030	15,295,511
<u>Local Revenue</u>	<u>1,872,500</u>	<u>11,086,597</u>	<u>12,959,097</u>
Total Revenue	180,982,484	37,336,263	218,318,747
Expenditures			
Certificated Salaries	73,360,239	20,065,437	93,425,676
Classified Salaries	22,718,672	10,948,188	33,666,860
Employee Benefits	42,958,485	23,385,927	66,344,412
Books & Supplies	2,939,087	8,939,172	11,878,259
Services, Other Operating Expenditures	13,027,633	9,220,118	22,247,751
Capital Outlay	100,000	188,000	288,000
Other Outgo	-	1,334,813	1,334,813
<u>Indirect Costs</u>	<u>(821,880)</u>	<u>460,263</u>	<u>(361,617)</u>
Total Expenditures	154,282,236	74,541,918	228,824,154
Excess (Deficiency) of Revenue over Expenditures	26,700,248	(37,205,655)	(10,505,407)
Other Financing Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>(37,518,054)</u>	<u>37,518,054</u>	<u>-</u>
Total Other Financing	(37,518,054)	37,518,054	-
Net Change in Fund Balance	(10,817,806)	312,399	(10,505,407)
Beginning Fund Balance	26,684,982	1,630,488	28,315,469
Ending Fund Balance	15,867,176	1,942,887	17,810,062
Components of Fund Balance			
Nonspendable	391,847	-	391,847
Restricted	-	1,942,887	1,942,887
Committed	512,500	-	512,500
Assigned	3,521,621	-	3,521,621
Reserve for Economic Uncertainties	11,441,208 5.00%	-	11,441,208 5.00%

Oceanside Unified School District

2020-2021

Multi-Year Projection

Summary

	FY 2020-2021 Estimated	FY 2021-22 Estimated	FY 2022-23 Estimated
Revenue			
LCFF Sources	169,697,491	169,998,638	162,176,329
Federal Revenue	20,366,648	15,936,618	15,936,618
State Revenue	15,295,511	12,253,373	12,253,373
<u>Local Revenue</u>	<u>12,959,097</u>	<u>12,702,533</u>	<u>12,702,533</u>
Total Revenue	218,318,747	210,891,162	203,068,853
Expenditures			
Certificated Salaries	93,425,676	91,693,793	91,877,556
Classified Salaries	33,666,860	33,865,790	34,067,859
Employee Benefits	66,344,412	67,583,054	71,924,375
Books & Supplies	11,878,259	8,193,284	8,193,284
Services, Other Operating Expenditures	22,247,751	22,258,171	22,919,610
Capital Outlay	288,000	288,000	288,000
Other Outgo	1,334,813	1,334,813	1,334,813
<u>Indirect Costs</u>	<u>(361,617)</u>	<u>(392,168)</u>	<u>(392,168)</u>
Total Expenditures	228,824,154	224,824,737	230,213,329
Excess (Deficiency) of Revenue over Expenditures	(10,505,407)	(13,933,575)	(27,144,476)
Other Financing Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing	-	-	-
<hr/>			
Net Change in Fund Balance	(10,505,407)	(13,933,575)	(27,144,476)
Beginning Fund Balance	28,315,469	17,810,062	3,876,487
Ending Fund Balance	17,810,062	3,876,487	(23,267,989)
Components of Fund Balance			
Nonspendable	391,847	391,847	391,847
Restricted	1,942,887	1,670,913	240,702
Committed	512,500	512,500	512,500
Assigned	3,521,621	-	-
Reserve for Economic Uncertainties	11,441,208 5.00%	11,241,237 5.00%	11,510,666 5.00%
Add'l Expenditure Reductions to Maintain Reserves	-	9,940,009	35,923,704

Oceanside Unified School District

2020-2021

Multi-Year Projection

Unrestricted

	FY 2020-2021 Estimated	FY 2021-22 Estimated	FY 2022-23 Estimated
Revenue			
LCFF Sources	168,716,421	169,017,568	161,195,259
Federal Revenue	7,337,082	6,375,971	6,375,971
State Revenue	3,056,481	1,164,388	1,164,388
<u>Local Revenue</u>	<u>1,872,500</u>	<u>1,745,116</u>	<u>1,745,116</u>
Total Revenue	180,982,484	178,303,043	170,480,734
Expenditures			
Certificated Salaries	73,360,239	71,737,845	71,631,615
Classified Salaries	22,718,672	22,784,687	22,852,812
Employee Benefits	42,958,485	43,603,245	46,639,054
Books & Supplies	2,939,087	2,849,087	2,849,087
Services, Other Operating Expenditures	13,027,633	13,630,835	14,292,274
Capital Outlay	100,000	100,000	100,000
Other Outgo	-	-	-
<u>Indirect Costs</u>	<u>(821,880)</u>	<u>(821,880)</u>	<u>(821,880)</u>
Total Expenditures	154,282,236	153,883,819	157,542,962
Excess (Deficiency) of Revenue over Expenditures	26,700,248	24,419,224	12,937,772
Other Financing Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>(37,518,054)</u>	<u>(38,080,825)</u>	<u>(38,652,037)</u>
Total Other Financing	(37,518,054)	(38,080,825)	(38,652,037)
Net Change in Fund Balance	(10,817,806)	(13,661,601)	(25,714,265)
Beginning Fund Balance	26,684,982	15,867,176	2,205,574
Ending Fund Balance	15,867,176	2,205,574	(23,508,691)
Components of Fund Balance			
Nonspendable	391,847	391,847	391,847
Restricted	-	-	-
Committed	512,500	512,500	512,500
Assigned	3,521,621	-	-
Reserve for Economic Uncertainties	11,441,208 5.00%	11,241,237 5.00%	11,510,666 5.00%
Add'l Expenditure Reductions to Maintain Reserves	-	9,940,009	35,923,704

Oceanside Unified School District

2020-2021

Multi-Year Projection

Restricted

	FY 2020-2021 Estimated	FY 2021-22 Estimated	FY 2022-23 Estimated
Revenue			
LCFF Sources	981,070	981,070	981,070
Federal Revenue	13,029,566	9,560,647	9,560,647
State Revenue	12,239,030	11,088,985	11,088,985
<u>Local Revenue</u>	<u>11,086,597</u>	<u>10,957,417</u>	<u>10,957,417</u>
Total Revenue	37,336,263	32,588,119	32,588,119
Expenditures			
Certificated Salaries	20,065,437	19,955,948	20,245,941
Classified Salaries	10,948,188	11,081,103	11,215,047
Employee Benefits	23,385,927	23,979,809	25,285,321
Books & Supplies	8,939,172	5,344,197	5,344,197
Services, Other Operating Expenditures	9,220,118	8,627,336	8,627,336
Capital Outlay	188,000	188,000	188,000
Other Outgo	1,334,813	1,334,813	1,334,813
<u>Indirect Costs</u>	<u>460,263</u>	<u>429,712</u>	<u>429,712</u>
Total Expenditures	74,541,918	70,940,918	72,670,367
Excess (Deficiency) of Revenue over Expenditures	(37,205,655)	(38,352,799)	(40,082,248)
Other Financing Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>37,518,054</u>	<u>38,080,825</u>	<u>38,652,037</u>
Total Other Financing	37,518,054	38,080,825	38,652,037
Net Change in Fund Balance	312,399	(271,974)	(1,430,211)
Beginning Fund Balance	1,630,488	1,942,887	1,670,913
Ending Fund Balance	1,942,887	1,670,913	240,702
Components of Fund Balance			
Nonspendable	-	-	-
Restricted	1,942,887	1,670,913	240,702
Committed	-	-	-
Assigned	-	-	-
Reserve for Economic Uncertainties	-	-	-

Oceanside Unified School District
Cash Flow Analysis
General Fund
July 1, 2020

Budget
Actuals

	July	August	September	October	November	December
Beginning Cash Balance	22,967,307	36,659,656	23,368,799	15,762,349	7,231,347	2,539,950
Income						
LCFF Sources 8011 - 8099	4,971,080	5,565,745	11,103,842	8,744,659	10,498,937	32,107,742
Federal Sources 8100 - 8299	184,596	440,690	2,306,229	437,964	1,707,828	2,982,008
State Sources 8300 - 8599	0	42,046	134,846	306,514	1,279,653	74,887
Local Sources 8600 - 8699	43,007	179,388	206,897	433,554	180,938	94,537
Transfers In 8710 - 8799	440,458	445,005	797,142	804,699	796,277	793,396
Other Sources 8910 - 8998	0	0	0	0	0	0
Subtotal	5,639,141	6,672,874	14,548,956	10,727,390	14,463,633	36,052,571
Suspense Revenue 8999	287,211	0	0	0	0	0
Deposit in Transit 9120	83,414	0	0	0	0	0
Revolving Cash 9130	0	0	0	0	0	0
Cash in Banks 9140	23,190	0	0	0	0	0
Accounts Receivable 9201 - 9204	2,400,885	0	0	0	0	0
Due From Grantor Government 9290	19,745,339	0	0	0	0	0
Due From Other Funds 9311 - 9314	729,361	0	0	0	0	0
Adjustment to Stores 9320	(21,213)	0	0	0	0	0
Prepaid Expenditures 9330	0	0	0	0	0	0
Borrowing Activity:						
Due To Other Funds 9611 - 9612	79,469	0	0	0	0	0
Proceeds from TRANS 9641	0	0	0	0	0	0
Treasury Loan 9645	0	0	0	0	0	0
Adjustments to Revenue	23,040,446	0	0	0	0	0
Total Revenue	28,679,587	6,672,874	14,548,956	10,727,390	14,463,633	36,052,571
Expenditures						
Certificated Salaries 1000 - 1999	992,586	8,385,729	8,478,019	8,512,139	8,578,160	8,491,635
Classified Salaries 2000 - 2999	1,205,793	2,965,742	2,941,827	2,988,478	3,028,337	2,961,985
Employee Benefits 3000 - 3999	409,760	5,392,098	7,398,397	5,051,965	4,648,385	5,146,954
Books & Supplies 4000 - 4999	695,401	1,316,308	1,874,963	1,215,285	926,243	726,940
Services 5000 - 5999	2,496,568	1,840,143	1,431,974	1,489,062	1,909,156	1,572,253
Capital Outlay 6000 - 6999	(19,645)	91,799	21,997	67,092	24,835	8,361
Other Outgoing 7000 - 7998	95,197	(28,089)	8,229	(65,629)	39,914	46,486
Subtotal	5,875,658	19,963,731	22,155,406	19,258,393	19,155,030	18,954,613
Suspense Expense 7999						
Current Liability Payments 9502 - 9513	883,299	0	0	0	0	0
Due To Grantor Government 9590	6,857,186	0	0	0	0	0
Deferred/Unearned Revenue 9650	0	0	0	0	0	0
Other Liabilities (P/R Holding) 9910 - 9940	1,371,095	0	0	0	0	0
Adjustments to Expenditures	9,111,580	0	0	0	0	0
Total Expenditures	14,987,238	19,963,731	22,155,406	19,258,393	19,155,030	18,954,613
Ending Balance	36,659,656	23,368,799	15,762,349	7,231,347	2,539,950	19,637,907

Oceanside Unified School District
Cash Flow Analysis
General Fund
July 1, 2020

Budget
Actuals

	January	February	March	April	May	June	Total
Beginning Cash Balance	19,637,907	21,170,424	5,427,100	(8,887,728)	(1,960,784)	(20,621,940)	
	<i>Negative</i>				<i>Negative</i>	<i>Negative</i>	
Income							
LCFF Sources 8011 - 8099	18,290,547	9,521,257	11,340,970	32,889,117	8,918,282	17,011,136	170,963,314
Federal Sources 8100 - 8299	606,977	1,496,568	2,588,618	916,614	445,899	2,114,240	16,228,230
State Sources 8300 - 8599	1,178,190	115,689	86,829	940,343	279,644	10,065,555	14,504,196
Local Sources 8600 - 8699	320,419	548,626	106,161	714,841	523,054	698,006	4,049,428
Transfers In 8710 - 8799	800,927	808,536	793,784	814,078	807,683	807,683	8,909,669
Other Sources 8910 - 8998	0	0	0	0	0	0	0
Subtotal	21,197,060	12,490,676	14,916,362	36,274,992	10,974,563	30,696,620	214,654,837
Suspense Revenue 8999	0	0	0	0	0	0	287,211
Deposit in Transit 9120	0	0	0	0	0	0	83,414
Revolving Cash 9130	0	0	0	0	0	0	0
Cash in Banks 9140	0	0	0	0	0	0	23,190
Accounts Receivable 9201 - 9204	0	0	0	0	0	0	2,400,885
Due From Grantor Government 9290	0	(9,301,352)	(9,301,352)	(9,301,352)	(9,301,352)	(9,301,352)	(26,761,420)
Due From Other Funds 9311 - 9314	0	0	0	0	0	0	729,361
Adjustment to Stores 9320	0	0	0	0	0	0	(21,213)
Prepaid Expenditures 9330	0	0	0	0	0	0	0
Borrowing Activity:							
Due To Other Funds 9611 - 9612	0	0	0	0	0	0	79,469
Proceeds from TRANS 9641	0	0	0	0	0	0	0
Treasury Loan 9645	0	0	0	0	0	0	0
Adjustments to Revenue	0	(9,301,352)	(9,301,352)	(9,301,352)	(9,301,352)	(9,301,352)	(23,466,313)
Total Revenue	21,197,060	3,189,324	5,615,010	26,973,641	1,673,211	21,395,268	191,188,524
Expenditures							
Certificated Salaries 1000 - 1999	8,539,149	8,530,027	8,606,503	9,037,154	8,614,491	6,352,933	93,118,525
Classified Salaries 2000 - 2999	2,926,175	2,901,234	2,898,904	3,114,376	3,046,444	2,114,926	33,094,223
Employee Benefits 3000 - 3999	5,825,868	5,420,168	5,489,000	5,728,371	5,049,149	3,813,574	59,373,688
Books & Supplies 4000 - 4999	811,760	584,607	767,638	600,366	989,356	1,170,674	11,679,541
Services 5000 - 5999	1,550,851	1,334,797	1,924,890	1,553,229	2,440,812	1,803,642	21,347,376
Capital Outlay 6000 - 6999	6,296	11,024	10,007	4,377	11,198	11,395	248,735
Other Outgoing 7000 - 7998	4,443	150,791	232,896	8,822	182,918	179,068	855,048
Subtotal	19,664,543	18,932,647	19,929,838	20,046,696	20,334,367	15,446,212	219,717,136
Suspense Expense 7999							0
Current Liability Payments 9502 - 9513	0	0	0	0	0	0	883,299
Due To Grantor Government 9590	0	0	0	0	0	0	6,857,186
Deferred/Unearned Revenue 9650	0	0	0	0	0	0	0
Other Liabilities (P/R Holding) 9910 - 9940	0	0	0	0	0	0	1,371,095
Adjustments to Expenditures	0	0	0	0	0	0	9,111,580
Total Expenditures	19,664,543	18,932,647	19,929,838	20,046,696	20,334,367	15,446,212	228,828,716
Ending Balance	21,170,424	5,427,100	(8,887,728)	(1,960,784)	(20,621,940)	(14,672,885)	(14,672,885)

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	172,273,530.00	981,070.00	173,254,600.00	168,716,421.00	981,070.00	169,697,491.00	-2.1%
2) Federal Revenue		8100-8299	7,184,032.00	13,246,262.00	20,430,294.00	7,337,082.00	13,029,566.00	20,366,648.00	-0.3%
3) Other State Revenue		8300-8599	5,100,547.00	11,414,396.00	16,514,943.00	3,056,481.00	12,239,030.00	15,295,511.00	-7.4%
4) Other Local Revenue		8600-8799	2,718,045.00	10,714,846.00	13,432,891.00	1,872,500.00	11,086,597.00	12,959,097.00	-3.5%
5) TOTAL, REVENUES			187,276,154.00	36,356,574.00	223,632,728.00	180,982,484.00	37,336,263.00	218,318,747.00	-2.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	72,255,075.00	20,803,057.00	93,058,132.00	73,360,239.00	20,065,437.00	93,425,676.00	0.4%
2) Classified Salaries		2000-2999	22,536,317.00	10,032,080.00	32,568,397.00	22,718,672.00	10,948,188.00	33,666,860.00	3.4%
3) Employee Benefits		3000-3999	43,545,679.84	22,625,660.00	66,171,339.84	42,958,485.00	23,385,927.00	66,344,412.00	0.3%
4) Books and Supplies		4000-4999	4,617,576.20	6,998,130.00	11,615,706.20	2,939,087.00	8,945,172.00	11,884,259.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	14,096,811.00	12,072,841.00	26,169,652.00	13,027,633.00	9,214,118.00	22,241,751.00	-15.0%
6) Capital Outlay		6000-6999	299,050.00	805,010.00	1,104,060.00	100,000.00	188,000.00	288,000.00	-73.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	0.00	1,345,796.00	1,345,796.00	0.00	1,334,813.00	1,334,813.00	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,106,037.00)	769,240.00	(336,797.00)	(821,880.00)	460,263.00	(361,617.00)	7.4%
9) TOTAL, EXPENDITURES			156,244,472.04	75,451,814.00	231,696,286.04	154,282,236.00	74,541,918.00	228,824,154.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,031,681.96	(39,095,240.00)	(8,063,558.04)	26,700,248.00	(37,205,655.00)	(10,505,407.00)	30.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,235,641.00)	36,235,641.00	0.00	(37,518,054.00)	37,518,054.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,235,641.00)	36,235,641.00	0.00	(37,518,054.00)	37,518,054.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,203,959.04)	(2,859,599.00)	(8,063,558.04)	(10,817,806.00)	312,399.00	(10,505,407.00)	30.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	31,888,940.70	4,490,086.71	36,379,027.41	26,684,981.66	1,630,487.71	28,315,469.37	-22.2%
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)			31,888,940.70	4,490,086.71	36,379,027.41	26,684,981.66	1,630,487.71	28,315,469.37	-22.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,888,940.70	4,490,086.71	36,379,027.41	26,684,981.66	1,630,487.71	28,315,469.37	-22.2%
2) Ending Balance, June 30 (E + F1e)			26,684,981.66	1,630,487.71	28,315,469.37	15,867,175.66	1,942,886.71	17,810,062.37	-37.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	290,000.00	0.00	290,000.00	290,000.00	0.00	290,000.00	0.0%
Stores		9712	101,846.82	0.00	101,846.82	101,846.82	0.00	101,846.82	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,630,487.71	1,630,487.71	0.00	1,942,886.71	1,942,886.71	19.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	512,500.00	0.00	512,500.00	512,500.00	0.00	512,500.00	0.0%
GASB 43/45 - Post-retirement benefits	0000	9760				512,500.00		512,500.00	
GASB 43/45 - Post-retirement benefits	0000	9760	512,500.00		512,500.00				
d) Assigned									
Other Assignments		9780	14,339,856.00	0.00	14,339,856.00	3,521,620.84	0.00	3,521,620.84	-75.4%
LRMP and Turf Replacement	0000	9780				2,772,292.00		2,772,292.00	
Math Textbooks and Professional Devel	0000	9780				749,328.84		749,328.84	
LRMP and Turf Replacement	0000	9780	2,772,292.00		2,772,292.00				
Technology Plan (thru 2021-22)	0000	9780	6,000,000.00		6,000,000.00				
SERP Liability (2022-23)	0000	9780	2,600,000.00		2,600,000.00				
Math Textbooks and PD	0000	9780	1,967,564.00		1,967,564.00				
Potential Litigation	0000	9780	1,000,000.00		1,000,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,440,778.84	0.00	11,440,778.84	11,441,208.00	0.00	11,441,208.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	97,608,979.00	0.00	97,608,979.00	94,567,865.00	0.00	94,567,865.00	-3.1%
Education Protection Account State Aid - Current Year		8012	14,183,857.00	0.00	14,183,857.00	13,851,097.00	0.00	13,851,097.00	-2.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	394,549.00	0.00	394,549.00	394,549.00	0.00	394,549.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	60,951,453.00	0.00	60,951,453.00	60,951,453.00	0.00	60,951,453.00	0.0%
Unsecured Roll Taxes		8042	1,926,163.00	0.00	1,926,163.00	1,926,163.00	0.00	1,926,163.00	0.0%
Prior Years' Taxes		8043	7,285.00	0.00	7,285.00	7,285.00	0.00	7,285.00	0.0%
Supplemental Taxes		8044	2,103,810.00	0.00	2,103,810.00	2,103,810.00	0.00	2,103,810.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(322,479.00)	0.00	(322,479.00)	(322,479.00)	0.00	(322,479.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,278,273.00	0.00	4,278,273.00	4,278,273.00	0.00	4,278,273.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			181,131,890.00	0.00	181,131,890.00	177,758,016.00	0.00	177,758,016.00	-1.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,858,360.00)	0.00	(8,858,360.00)	(9,041,595.00)	0.00	(9,041,595.00)	2.1%
Property Taxes Transfers		8097	0.00	981,070.00	981,070.00	0.00	981,070.00	981,070.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			172,273,530.00	981,070.00	173,254,600.00	168,716,421.00	981,070.00	169,697,491.00	-2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	5,200,000.00	0.00	5,200,000.00	5,887,082.00	0.00	5,887,082.00	13.2%
Special Education Entitlement		8181	0.00	3,338,787.00	3,338,787.00	0.00	3,350,474.00	3,350,474.00	0.4%
Special Education Discretionary Grants		8182	0.00	340,573.00	340,573.00	0.00	308,573.00	308,573.00	-9.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	899,268.00	899,268.00	0.00	895,034.00	895,034.00	-0.5%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		4,717,500.00	4,717,500.00		3,185,773.00	3,185,773.00	-32.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		649,180.00	649,180.00		522,900.00	522,900.00	-19.5%
Title III, Part A, Immigrant Student Program	4201	8290		38,076.00	38,076.00		0.00	0.00	-100.0%

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Title III, Part A, English Learner									
Program	4203	8290		563,523.00	563,523.00		227,445.00	227,445.00	-59.6%
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		1,616,329.00	1,616,329.00		440,849.00	440,849.00	-72.7%
Career and Technical									
Education	3500-3599	8290		135,146.00	135,146.00		138,594.00	138,594.00	2.6%
All Other Federal Revenue	All Other	8290	1,984,032.00	947,880.00	2,931,912.00	1,450,000.00	3,959,924.00	5,409,924.00	84.5%
TOTAL, FEDERAL REVENUE			7,184,032.00	13,246,262.00	20,430,294.00	7,337,082.00	13,029,566.00	20,366,648.00	-0.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	685,197.00	0.00	685,197.00	670,606.00	0.00	670,606.00	-2.1%
Lottery - Unrestricted and Instructional Materials		8560	2,523,257.00	885,647.00	3,408,904.00	2,385,875.00	779,386.00	3,165,261.00	-7.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									
Grant Program	6387	8590		389,248.00	389,248.00		463,698.00	463,698.00	19.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,892,093.00	10,139,501.00	12,031,594.00	0.00	10,995,946.00	10,995,946.00	-8.6%
TOTAL, OTHER STATE REVENUE			5,100,547.00	11,414,396.00	16,514,943.00	3,056,481.00	12,239,030.00	15,295,511.00	-7.4%

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	175,000.00	0.00	175,000.00	150,000.00	0.00	150,000.00	-14.3%
Interest		8660	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	60,000.00	0.00	60,000.00	40,000.00	0.00	40,000.00	-33.3%
Interagency Services		8677	0.00	2,506,210.00	2,506,210.00	0.00	2,176,928.00	2,176,928.00	-13.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	190,000.00	0.00	190,000.00	174,952.00	0.00	174,952.00	-7.9%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,893,045.00	349,653.00	2,242,698.00	1,107,548.00	0.00	1,107,548.00	-50.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	225,149.00	225,149.00	0.00	129,180.00	129,180.00	-42.6%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		7,633,834.00	7,633,834.00		8,780,489.00	8,780,489.00	15.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,718,045.00	10,714,846.00	13,432,891.00	1,872,500.00	11,086,597.00	12,959,097.00	-3.5%
TOTAL, REVENUES			187,276,154.00	36,356,574.00	223,632,728.00	180,982,484.00	37,336,263.00	218,318,747.00	-2.4%

			2019-20 Estimated Actuals			2020-21 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	59,826,947.00	16,303,880.00	76,130,827.00	61,232,382.00	16,204,454.00	77,436,836.00	1.7%
Certificated Pupil Support Salaries		1200	5,307,574.00	1,688,399.00	6,995,973.00	5,337,664.00	1,909,952.00	7,247,616.00	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	6,662,827.00	907,856.00	7,570,683.00	6,432,707.00	715,659.00	7,148,366.00	-5.6%
Other Certificated Salaries		1900	457,727.00	1,902,922.00	2,360,649.00	357,486.00	1,235,372.00	1,592,858.00	-32.5%
TOTAL, CERTIFICATED SALARIES			72,255,075.00	20,803,057.00	93,058,132.00	73,360,239.00	20,065,437.00	93,425,676.00	0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	237,759.00	6,918,766.00	7,156,525.00	242,243.00	8,378,028.00	8,620,271.00	20.5%
Classified Support Salaries		2200	8,289,406.00	2,354,177.00	10,643,583.00	8,484,938.00	1,964,069.00	10,449,007.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	1,472,778.00	168,593.00	1,641,371.00	1,413,118.00	115,040.00	1,528,158.00	-6.9%
Clerical, Technical and Office Salaries		2400	9,443,514.00	441,148.00	9,884,662.00	9,569,250.00	372,941.00	9,942,191.00	0.6%
Other Classified Salaries		2900	3,092,860.00	149,396.00	3,242,256.00	3,009,123.00	118,110.00	3,127,233.00	-3.5%
TOTAL, CLASSIFIED SALARIES			22,536,317.00	10,032,080.00	32,568,397.00	22,718,672.00	10,948,188.00	33,666,860.00	3.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,632,460.33	11,064,616.00	23,697,076.33	10,337,151.00	11,338,062.00	21,675,213.00	-8.5%
PERS		3201-3202	3,928,388.00	2,078,377.00	6,006,765.00	3,132,287.00	1,414,277.00	4,546,564.00	-24.3%
OASDI/Medicare/Alternative		3301-3302	2,709,786.34	1,116,993.00	3,826,779.34	2,798,903.00	1,133,272.00	3,932,175.00	2.8%
Health and Welfare Benefits		3401-3402	16,928,831.00	6,810,793.00	23,739,624.00	19,496,366.00	8,040,676.00	27,537,042.00	16.0%
Unemployment Insurance		3501-3502	48,141.12	15,789.00	63,930.12	48,898.00	17,984.00	66,882.00	4.6%
Workers' Compensation		3601-3602	4,487,782.05	1,452,170.00	5,939,952.05	4,498,140.00	1,441,656.00	5,939,796.00	0.0%
OPEB, Allocated		3701-3702	2,613,649.00	0.00	2,613,649.00	2,646,740.00	0.00	2,646,740.00	1.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	196,642.00	86,922.00	283,564.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			43,545,679.84	22,625,660.00	66,171,339.84	42,958,485.00	23,385,927.00	66,344,412.00	0.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	632,195.00	2,459,991.00	3,092,186.00	0.00	175,000.00	175,000.00	-94.3%
Books and Other Reference Materials		4200	35,495.00	151,185.00	186,680.00	38,041.00	106,793.00	144,834.00	-22.4%
Materials and Supplies		4300	2,861,617.00	3,730,741.00	6,592,358.00	2,466,536.00	8,529,708.00	10,996,244.00	66.8%
Noncapitalized Equipment		4400	1,088,269.20	652,545.00	1,740,814.20	434,510.00	133,671.00	568,181.00	-67.4%
Food		4700	0.00	3,668.00	3,668.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,617,576.20	6,998,130.00	11,615,706.20	2,939,087.00	8,945,172.00	11,884,259.00	2.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,721,333.00	1,721,333.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	153,631.00	450,306.00	603,937.00	147,351.00	143,707.00	291,058.00	-51.8%
Dues and Memberships		5300	66,588.00	26,922.00	93,510.00	91,350.00	16,643.00	107,993.00	15.5%
Insurance		5400 - 5450	1,428,415.00	0.00	1,428,415.00	1,500,000.00	0.00	1,500,000.00	5.0%
Operations and Housekeeping Services		5500	5,490,508.00	15,000.00	5,505,508.00	5,440,000.00	15,000.00	5,455,000.00	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,174,888.00	311,064.00	1,485,952.00	1,430,139.00	303,635.00	1,733,774.00	16.7%
Transfers of Direct Costs		5710	(223,658.00)	223,658.00	0.00	(135,139.00)	135,139.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,000.00)	0.00	(11,000.00)	(12,000.00)	0.00	(12,000.00)	9.1%
Professional/Consulting Services and Operating Expenditures		5800	5,300,417.00	9,308,030.00	14,608,447.00	3,830,692.00	8,590,277.00	12,420,969.00	-15.0%
Communications		5900	717,022.00	16,528.00	733,550.00	735,240.00	9,717.00	744,957.00	1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,096,811.00	12,072,841.00	26,169,652.00	13,027,633.00	9,214,118.00	22,241,751.00	-15.0%

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	522,500.00	522,500.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	299,050.00	282,510.00	581,560.00	100,000.00	188,000.00	288,000.00	-50.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			299,050.00	805,010.00	1,104,060.00	100,000.00	188,000.00	288,000.00	-73.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	20,000.00	20,000.00	0.00	10,000.00	10,000.00	-50.0%
Payments to County Offices		7142	0.00	1,325,796.00	1,325,796.00	0.00	1,324,813.00	1,324,813.00	-0.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,345,796.00	1,345,796.00	0.00	1,334,813.00	1,334,813.00	-0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(769,240.00)	769,240.00	0.00	(460,263.00)	460,263.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(336,797.00)	0.00	(336,797.00)	(361,617.00)	0.00	(361,617.00)	7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,106,037.00)	769,240.00	(336,797.00)	(821,880.00)	460,263.00	(361,617.00)	7.4%
TOTAL, EXPENDITURES			156,244,472.04	75,451,814.00	231,696,286.04	154,282,236.00	74,541,918.00	228,824,154.00	-1.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(36,235,641.00)	36,235,641.00	0.00	(37,518,054.00)	37,518,054.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(36,235,641.00)	36,235,641.00	0.00	(37,518,054.00)	37,518,054.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(36,235,641.00)	36,235,641.00	0.00	(37,518,054.00)	37,518,054.00	0.00	0.0%

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	172,273,530.00	981,070.00	173,254,600.00	168,716,421.00	981,070.00	169,697,491.00	-2.1%
2) Federal Revenue		8100-8299	7,184,032.00	13,246,262.00	20,430,294.00	7,337,082.00	13,029,566.00	20,366,648.00	-0.3%
3) Other State Revenue		8300-8599	5,100,547.00	11,414,396.00	16,514,943.00	3,056,481.00	12,239,030.00	15,295,511.00	-7.4%
4) Other Local Revenue		8600-8799	2,718,045.00	10,714,846.00	13,432,891.00	1,872,500.00	11,086,597.00	12,959,097.00	-3.5%
5) TOTAL, REVENUES			187,276,154.00	36,356,574.00	223,632,728.00	180,982,484.00	37,336,263.00	218,318,747.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		89,622,001.72	55,794,690.00	145,416,691.72	89,392,107.00	57,335,440.00	146,727,547.00	0.9%
2) Instruction - Related Services	2000-2999		18,311,905.32	5,812,195.00	24,124,100.32	18,024,868.00	4,608,888.00	22,633,756.00	-6.2%
3) Pupil Services	3000-3999		17,124,256.00	4,381,922.00	21,506,178.00	16,829,789.00	3,979,963.00	20,809,752.00	-3.2%
4) Ancillary Services	4000-4999		57,850.00	30.00	57,880.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		35,754.00	907.00	36,661.00	8,000.00	0.00	8,000.00	-78.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		13,295,341.00	959,372.00	14,254,713.00	11,595,052.00	675,619.00	12,270,671.00	-13.9%
8) Plant Services	8000-8999		17,797,364.00	7,156,902.00	24,954,266.00	18,432,420.00	6,607,195.00	25,039,615.00	0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,345,796.00	1,345,796.00	0.00	1,334,813.00	1,334,813.00	-0.8%
10) TOTAL, EXPENDITURES			156,244,472.04	75,451,814.00	231,696,286.04	154,282,236.00	74,541,918.00	228,824,154.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			31,031,681.96	(39,095,240.00)	(8,063,558.04)	26,700,248.00	(37,205,655.00)	(10,505,407.00)	30.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,235,641.00)	36,235,641.00	0.00	(37,518,054.00)	37,518,054.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,235,641.00)	36,235,641.00	0.00	(37,518,054.00)	37,518,054.00	0.00	0.0%

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,203,959.04)	(2,859,599.00)	(8,063,558.04)	(10,817,806.00)	312,399.00	(10,505,407.00)	30.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	31,888,940.70	4,490,086.71	36,379,027.41	26,684,981.66	1,630,487.71	28,315,469.37	-22.2%
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)			31,888,940.70	4,490,086.71	36,379,027.41	26,684,981.66	1,630,487.71	28,315,469.37	-22.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,888,940.70	4,490,086.71	36,379,027.41	26,684,981.66	1,630,487.71	28,315,469.37	-22.2%
2) Ending Balance, June 30 (E + F1e)			26,684,981.66	1,630,487.71	28,315,469.37	15,867,175.66	1,942,886.71	17,810,062.37	-37.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	290,000.00	0.00	290,000.00	290,000.00	0.00	290,000.00	0.0%
Stores		9712	101,846.82	0.00	101,846.82	101,846.82	0.00	101,846.82	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,630,487.71	1,630,487.71	0.00	1,942,886.71	1,942,886.71	19.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	512,500.00	0.00	512,500.00	512,500.00	0.00	512,500.00	0.0%
GASB 43/45 - Post-retirement benefits	0000	9760				512,500.00		512,500.00	
GASB 43/45 - Post-retirement benefits	0000	9760	512,500.00		512,500.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	14,339,856.00	0.00	14,339,856.00	3,521,620.84	0.00	3,521,620.84	-75.4%
LRFMP and Turf Replacement	0000	9780				2,772,292.00		2,772,292.00	
Math Textbooks and Professional Devel	0000	9780				749,328.84		749,328.84	
LRFMP and Turf Replacement	0000	9780	2,772,292.00		2,772,292.00				
Technology Plan (thru 2021-22)	0000	9780	6,000,000.00		6,000,000.00				
SERP Liability (2022-23)	0000	9780	2,600,000.00		2,600,000.00				
Math Textbooks and PD	0000	9780	1,967,564.00		1,967,564.00				
Potential Litigation	0000	9780	1,000,000.00		1,000,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,440,778.84	0.00	11,440,778.84	11,441,208.00	0.00	11,441,208.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	339,841.00	372,854.00
6300	Lottery: Instructional Materials	0.57	279,386.57
6500	Special Education	55,274.00	55,274.00
7085	Learning Communities for School Success Program	706,052.12	706,052.12
7311	Classified School Employee Professional Development Block Grant	0.02	0.02
7510	Low-Performing Students Block Grant	378,221.00	378,221.00
9010	Other Restricted Local	151,099.00	151,099.00
Total, Restricted Balance		1,630,487.71	1,942,886.71

SECTION 3

OTHER REPORTS

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	16,289.69	16,289.69	16,681.33	16,289.69	16,289.69	16,289.69
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	16,289.69	16,289.69	16,681.33	16,289.69	16,289.69	16,289.69
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	11.39	11.39	11.39	11.39	11.39	11.39
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.91	0.91	0.91	0.91	0.91	0.91
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
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	12.30	12.30	12.30	12.30	12.30	12.30
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,301.99	16,301.99	16,693.63	16,301.99	16,301.99	16,301.99
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	17,335	17,337		
Charter School				
Total ADA	17,335	17,337	N/A	Met
Second Prior Year (2018-19)				
District Regular	16,949	16,974		
Charter School				
Total ADA	16,949	16,974	N/A	Met
First Prior Year (2019-20)				
District Regular	16,659	16,681		
Charter School		0		
Total ADA	16,659	16,681	N/A	Met
Budget Year (2020-21)				
District Regular	16,290			
Charter School	0			
Total ADA	16,290			

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 (2017-18)				
District Regular	18,188	18,055		
Charter School				
Total Enrollment	18,188	18,055	0.7%	Met
Second Prior Year (2018-19)				
District Regular	17,684	17,648		
Charter School				
Total Enrollment	17,684	17,648	0.2%	Met
First Prior Year (2019-20)				
District Regular	17,238	17,222		
Charter School				
Total Enrollment	17,238	17,222	0.1%	Met
Budget Year (2020-21)				
District Regular	16,812			
Charter School				
Total Enrollment	16,812			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	17,041	18,055	
Charter School		0	
Total ADA/Enrollment	17,041	18,055	94.4%
Second Prior Year (2018-19)			
District Regular	16,710	17,648	
Charter School			
Total ADA/Enrollment	16,710	17,648	94.7%
First Prior Year (2019-20)			
District Regular	16,290	17,222	
Charter School	0		
Total ADA/Enrollment	16,290	17,222	94.6%
Historical Average Ratio:			94.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	16,290	16,812		
Charter School	0			
Total ADA/Enrollment	16,290	16,812	96.9%	Not Met
1st Subsequent Year (2021-22)				
District Regular	15,504	16,402		
Charter School				
Total ADA/Enrollment	15,504	16,402	94.5%	Met
2nd Subsequent Year (2022-23)				
District Regular	15,125	15,992		
Charter School				
Total ADA/Enrollment	15,125	15,992	94.6%	Met

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

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

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

Explanation:
(required if NOT met)

Senate Bill 98 provided an ADA hold harmless to fund districts on the prior year ADA, causing the variance.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	16,693.63	16,301.99	15,856.23	15,464.11
b. Prior Year ADA (Funded)		16,693.63	16,301.99	15,856.23
c. Difference (Step 1a minus Step 1b)		(391.64)	(445.76)	(392.12)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.35%	-2.73%	-2.47%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		168,716,421.00	169,017,568.00	161,195,259.00
b1. COLA percentage		0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-2.35%	-2.73%	-2.47%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.35% to -1.35%	-3.73% to -1.73%	-3.47% to -1.47%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	69,339,054.00	69,339,054.00	69,339,054.00	69,339,054.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	181,131,890.00	177,758,016.00	178,083,975.00	170,661,867.00
District's Projected Change in LCFF Revenue:		-1.86%	0.18%	-4.17%
LCFF Revenue Standard:		-3.35% to -1.35%	-3.73% to -1.73%	-3.47% to -1.47%
Status:		Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The COLA has been reduced to 0% for each of the subsequent years. This creates a significant loss in revenue for each subsequent year due to declining enrollment.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	136,426,446.67	150,363,093.09	90.7%
Second Prior Year (2018-19)	132,576,170.16	146,738,966.29	90.3%
First Prior Year (2019-20)	138,337,071.84	156,244,472.04	88.5%
	Historical Average Ratio:		89.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3.0%	3.0%	3.0%
	86.8% to 92.8%	86.8% to 92.8%	86.8% to 92.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	139,037,396.00	154,282,236.00	90.1%	Met
1st Subsequent Year (2021-22)	138,125,777.00	153,883,819.00	89.8%	Met
2nd Subsequent Year (2022-23)	141,123,481.00	157,542,962.00	89.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-2.35%	-2.73%	-2.47%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.35% to 7.65%	-12.73% to 7.27%	-12.47% to 7.53%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.35% to 2.65%	-7.73% to 2.27%	-7.47% to 2.53%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	20,430,294.00		
Budget Year (2020-21)	20,366,648.00	-0.31%	No
1st Subsequent Year (2021-22)	15,936,618.00	-21.75%	Yes
2nd Subsequent Year (2022-23)	15,936,618.00	0.00%	No

Explanation:
(required if Yes)

Federal grant carryover was not included and entitlement reductions were applied to the budget. Removed grants ending in fiscal year 2019-20 like Title IV (4128) and grants ending in subsequent year budgets.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	16,514,943.00		
Budget Year (2020-21)	15,295,511.00	-7.38%	Yes
1st Subsequent Year (2021-22)	12,253,373.00	-19.89%	Yes
2nd Subsequent Year (2022-23)	12,253,373.00	0.00%	No

Explanation:
(required if Yes)

State one-time funds were not included such as COVID LEA Response funds (7388) and reductions to other state revenue like lottery funding were applied to the budget. Other carryover/unearned revenue from prior years were not included either.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	13,432,891.00		
Budget Year (2020-21)	12,959,097.00	-3.53%	No
1st Subsequent Year (2021-22)	12,920,289.00	-0.30%	No
2nd Subsequent Year (2022-23)	13,213,632.00	2.27%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	11,615,706.20		
Budget Year (2020-21)	11,884,259.00	2.31%	No
1st Subsequent Year (2021-22)	8,193,284.00	-31.06%	Yes
2nd Subsequent Year (2022-23)	8,193,284.00	0.00%	No

Explanation:
(required if Yes)

The district had an ELA textbook adoption in 2019-20 and the budgets were reduced in 2020-21 to remove that one-time expenditure. Site and department reductions are anticipated in future years.

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

First Prior Year (2019-20)	26,169,652.00		
Budget Year (2020-21)	22,241,751.00	-15.01%	Yes
1st Subsequent Year (2021-22)	22,258,171.00	0.07%	No
2nd Subsequent Year (2022-23)	22,919,610.00	2.97%	Yes

Explanation:
(required if Yes)

The budget does not include grants like Prop 47 that are largely dependent on services and operating expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	50,378,128.00		
Budget Year (2020-21)	48,621,256.00	-3.49%	Met
1st Subsequent Year (2021-22)	41,110,280.00	-15.45%	Not Met
2nd Subsequent Year (2022-23)	41,403,623.00	0.71%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	37,785,358.20		
Budget Year (2020-21)	34,126,010.00	-9.68%	Met
1st Subsequent Year (2021-22)	30,451,455.00	-10.77%	Met
2nd Subsequent Year (2022-23)	31,112,894.00	2.17%	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)

Federal grant carryover was not included and entitlement reductions were applied to the budget. Removed grants ending in fiscal year 2019-20 like Title IV (4128) and grants ending in subsequent year budgets.

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

State one-time funds were not included such as COVID LEA Response funds (7388) and reductions to other state revenue like lottery funding were applied to the budget. Other carryover/unearned revenue from prior years were not included either.

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	228,824,154.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	228,824,154.00	6,864,724.62	6,594,720.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

Pension on behalf contributions were not included in the ongoing and major maintenance account (RMA).

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,636,285.20	0.00	11,440,778.84
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	11,110,315.11	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.01)	(0.02)	0.00
e. Available Reserves (Lines 1a through 1d)	10,636,285.19	11,110,315.09	11,440,778.84
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	212,725,707.63	222,223,486.37	231,696,286.04
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)	212,725,707.63	222,223,486.37	231,696,286.04
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.0%	4.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.7%	1.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	447,973.61	150,363,093.09	N/A	Met
Second Prior Year (2018-19)	8,685,567.09	146,756,155.73	N/A	Met
First Prior Year (2019-20)	(5,203,959.04)	156,244,472.04	3.3%	Not Met
Budget Year (2020-21) (Information only)	(10,817,806.00)	154,282,236.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	20,781,209.00	22,755,399.95	N/A	Met
Second Prior Year (2018-19)	16,098,953.89	23,203,373.56	N/A	Met
First Prior Year (2019-20)	26,161,729.56	31,888,940.70	N/A	Met
Budget Year (2020-21) (Information only)	26,684,981.66			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	16,290	15,504	15,125
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	228,824,154.00	224,824,737.00	230,213,329.00
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)	228,824,154.00	224,824,737.00	230,213,329.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,864,724.62	6,744,742.11	6,906,399.87
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,864,724.62	6,744,742.11	6,906,399.87

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	11,441,208.00	11,241,237.00	11,510,666.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	(9,940,009.16)	(35,923,703.16)
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)	11,441,208.00	1,301,227.84	(24,413,037.16)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	0.58%	-10.60%
District's Reserve Standard (Section 10B, Line 7):	6,864,724.62	6,744,742.11	6,906,399.87
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The board will identify expenditure reductions to meet the required reserve limits. Oceanside Unified School District currently has a board policy to maintain a 5% minimum reserve.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(36,235,641.00)			
Budget Year (2020-21)	(37,518,054.00)	1,282,413.00	3.5%	Met
1st Subsequent Year (2021-22)	(38,080,825.00)	562,771.00	1.5%	Met
2nd Subsequent Year (2022-23)	(38,652,037.00)	571,212.00	1.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	32	2110-8951000	5100-7439000	258,412,291
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				258,412,291

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	12,577,212	14,500,112	14,490,428	14,977,378
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	12,577,212	14,500,112	14,490,428	14,977,378
Has total annual payment increased over prior year (2019-20)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The district issued general obligation bonds in 2016-17 from the Prop H authorization.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

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

The district contributes up to \$1,800 annually for medical coverage of retirees who are 55 or older with 20 years of service to OUSD and are receiving PERS or STRS. Contributions are terminated when the retiree becomes Medicare eligible (age 65). Some management and confidential retirees receive lifetime benefits under previous retirement agreements. In 2017-18, the district offered a Supplemental Employee Retirement Plan to employees retiring on or before June 30, 2018.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

512,500

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 measurement date of the OPEB valuation

18,093,900.00

N/A

18,093,900.00

Actuarial

Jun 30, 2019

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
N/A	N/A	N/A
2,646,740.00	2,646,740.00	2,646,740.00
1,011,020.00	1,182,840.00	1,230,034.00
201	201	201

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)

Yes

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:

Dental coverage is provided to eligible employees working 4+ hours per day through the self-funded plan. Retirees may contribute to participate in the district plan at their own expense.

3. Self-Insurance Liabilities

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

579,879.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1,550,910.00	1,550,910.00	1,550,910.00
1,550,910.00	1,550,910.00	1,550,910.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	938.2	917.6	902.6	887.6

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:

Jun 09, 2020

- 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:

Jun 09, 2020

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

Yes

If Yes, date of budget revision board adoption:

Jun 23, 2020

4. Period covered by the agreement:

Begin Date:

Jul 01, 2020

End Date:

Jun 30, 2021

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

1,020,933

1,025,426

1,035,885

% change in salary schedule from prior year
or

0.0%

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
14,177,316	14,571,181	14,984,740
93.0%	93.0%	93.0%
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
0	1,148,863	1,169,313
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	737.3	737.5	732.5	727.5

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.

Prior year negotiations are settled. Negotiations are taking place seeking an agreement.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?**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

438,998

7. Amount included for any tentative salary schedule increases

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

0

0

0

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
12,229,194	12,840,653	13,482,686
93.0%	93.0%	93.0%
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
0	313,930	317,069
1.0%	1.0%	1.0%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	81.0	75.0	75.0	75.0

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

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,173,392	1,232,061	1,293,665
93.0%	93.0%	93.0%
5.0%	5.0%	5.0%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
0	88,171	89,053
1.0%	1.0%	1.0%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 an update to the LCAP effective for the budget year?

Yes

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

Dec 15, 2020

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

Yes

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?

Yes

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

No

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

No

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

No

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

Comments:
(optional)

A1 - The district cash flow projections show a negative balance so the district will explore borrowing options.

End of School District Budget Criteria and Standards Review