



## Mill Valley School District Proposed Budget

**Budget Adoption: June 17, 2020**

Dr. Kimberly Berman, Superintendent

Board of Trustees  
Marco Pardi, President  
Emily Uhlhorn, Vice-President/Clerk  
Bob Jacobs  
Todd May  
Leslie Wachtel

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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: Mill Valley SD Office www.mvschools.org  
Date: June 5-10, 2020, 2-4 PM

Place: 425 Sycamore Ave., MV 94941  
Date: June 10, 2020  
Time: 6:00 p.m.

Adoption Date: June 17, 2020

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

Contact person for additional information on the budget reports:

Name: Michele Rollins, Ed.D. Telephone: 415-389-7700  
Title: Asst. Supt., Business Services E-mail: mrollins@mvschools.org

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?</li> </ul>	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>		X
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> </ul>	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> </ul>		X
		<ul style="list-style-type: none"> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>	Not Applicable	
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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

- ( ☒ ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Marin Schools Insurance Authority (MSIA)

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

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

Date of Meeting: Jun 17, 2020

For additional information on this certification, please contact:

Name: Michele Rollins, Ed.D.  
Title: Asst. Supt., Business Services  
Telephone: 415-389-7700  
E-mail: mrollins@mvschools.org

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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,740.61	2,740.61	2,844.08	2,700.07	2,700.07	2,740.61
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,740.61	2,740.61	2,844.08	2,700.07	2,700.07	2,740.61
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	7.93	7.93	7.93	7.93	7.93	7.93
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	7.93	7.93	7.93	7.93	7.93	7.93
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,748.54	2,748.54	2,852.01	2,708.00	2,708.00	2,748.54
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (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	3,020	3,019		
Charter School				
<b>Total ADA</b>	<b>3,020</b>	<b>3,019</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	2,973	2,971		
Charter School				
<b>Total ADA</b>	<b>2,973</b>	<b>2,971</b>	<b>0.1%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	2,841	2,844		
Charter School		0		
<b>Total ADA</b>	<b>2,841</b>	<b>2,844</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	2,741			
Charter School	0			
<b>Total ADA</b>	<b>2,741</b>			

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

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

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

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

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

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

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	3,105	3,086		
Charter School				
<b>Total Enrollment</b>	<b>3,105</b>	<b>3,086</b>	<b>0.6%</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	3,006	2,948		
Charter School				
<b>Total Enrollment</b>	<b>3,006</b>	<b>2,948</b>	<b>1.9%</b>	<b>Not Met</b>
First Prior Year (2019-20)				
District Regular	2,894	2,839		
Charter School				
<b>Total Enrollment</b>	<b>2,894</b>	<b>2,839</b>	<b>1.9%</b>	<b>Not Met</b>
Budget Year (2020-21)				
District Regular	2,798			
Charter School				
<b>Total Enrollment</b>	<b>2,798</b>			

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

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Enrollment declined greater than projected.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Enrollment declined greater than projected.

### 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	2,973	3,086	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,973</b>	<b>3,086</b>	<b>96.3%</b>
Second Prior Year (2018-19)			
District Regular	2,841	2,948	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,841</b>	<b>2,948</b>	<b>96.4%</b>
First Prior Year (2019-20)			
District Regular	2,741	2,839	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,741</b>	<b>2,839</b>	<b>96.5%</b>
Historical Average Ratio:			96.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **96.9%**

#### 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	2,700	2,798		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,700</b>	<b>2,798</b>	<b>96.5%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	2,627	2,722		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,627</b>	<b>2,722</b>	<b>96.5%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	2,657	2,753		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,657</b>	<b>2,753</b>	<b>96.5%</b>	<b>Met</b>

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

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

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

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

#### 4. CRITERION: LCFF Revenue

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

<sup>1</sup> 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: Basic Aid

##### 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)	2,852.01	2,748.54	2,700.07	2,630.59
b. Prior Year ADA (Funded)		2,852.01	2,748.54	2,700.07
c. Difference (Step 1a minus Step 1b)		(103.47)	(48.47)	(69.48)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-3.63%	-1.76%	-2.57%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
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)		-3.63%	-1.76%	-2.57%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

#### 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)	22,991,157.00	24,485,959.00	24,963,577.00	25,450,747.00
Percent Change from Previous Year		6.50%	1.95%	1.95%
<b>Basic Aid Standard</b> (percent change from previous year, plus/minus 1%):		5.50% to 7.50%	.95% to 2.95%	.95% to 2.95%

#### 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)
<b>Necessary Small School Standard</b> (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)	25,297,477.00	26,598,338.00	27,068,118.00	27,555,288.00
District's Projected Change in LCFF Revenue:		5.14%	1.77%	1.80%
<b>Basic Aid Standard:</b>		5.50% to 7.50%	.95% to 2.95%	.95% to 2.95%
<b>Status:</b>		Not 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)

MVSD is projected to be community funded / basic aid.

## 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)	16,174,718.55	19,032,058.89	85.0%
Second Prior Year (2018-19)	16,082,954.86	19,685,985.47	81.7%
First Prior Year (2019-20)	16,070,668.00	19,443,782.00	82.7%
	Historical Average Ratio:		83.1%

  

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%
	80.1% to 86.1%	80.1% to 86.1%	80.1% to 86.1%

### 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)	17,763,827.00	21,039,288.00	84.4%	Met
1st Subsequent Year (2021-22)	17,802,626.00	21,100,879.00	84.4%	Met
2nd Subsequent Year (2022-23)	18,118,925.00	21,521,491.00	84.2%	Met

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

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

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

Explanation:  
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (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):	-3.63%	-1.76%	-2.57%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-13.63% to 6.37%</b>	<b>-11.76% to 8.24%</b>	<b>-12.57% to 7.43%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.63% to 1.37%	-6.76% to 3.24%	-7.57% to 2.43%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	787,772.00		
Budget Year (2020-21)	660,833.00	-16.11%	Yes
1st Subsequent Year (2021-22)	646,902.00	-2.11%	No
2nd Subsequent Year (2022-23)	652,626.00	0.88%	No

**Explanation:**  
(required if Yes)

Deferred revenues and anticipated reductions in funding.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	3,445,554.00		
Budget Year (2020-21)	2,640,142.00	-23.38%	Yes
1st Subsequent Year (2021-22)	2,621,303.00	-0.71%	No
2nd Subsequent Year (2022-23)	2,628,771.00	0.28%	No

**Explanation:**  
(required if Yes)

One-time revenues and anticipated reductions in revenues.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	18,436,462.00		
Budget Year (2020-21)	17,732,618.00	-3.82%	No
1st Subsequent Year (2021-22)	15,960,901.00	-9.99%	Yes
2nd Subsequent Year (2022-23)	16,567,838.00	3.80%	Yes

**Explanation:**  
(required if Yes)

Expiration of supplemental parcel tax on June 30, 2021.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	2,263,548.00		
Budget Year (2020-21)	1,203,297.00	-46.84%	Yes
1st Subsequent Year (2021-22)	1,224,114.00	1.73%	No
2nd Subsequent Year (2022-23)	1,250,065.00	2.12%	No

**Explanation:**  
(required if Yes)

One-time monies from prior year carryover.

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

First Prior Year (2019-20)	6,104,752.00		
Budget Year (2020-21)	4,749,474.00	-22.20%	Yes
1st Subsequent Year (2021-22)	4,800,609.00	1.08%	No
2nd Subsequent Year (2022-23)	4,937,382.00	2.85%	Yes

**Explanation:**  
(required if Yes)

One-time monies from prior year carryover.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	22,669,788.00		
Budget Year (2020-21)	21,033,593.00	-7.22%	Met
1st Subsequent Year (2021-22)	19,229,106.00	-8.58%	Met
2nd Subsequent Year (2022-23)	19,849,235.00	3.22%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	8,368,300.00		
Budget Year (2020-21)	5,952,771.00	-28.87%	Not Met
1st Subsequent Year (2021-22)	6,024,723.00	1.21%	Met
2nd Subsequent Year (2022-23)	6,187,447.00	2.70%	Met

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

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

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

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

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

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

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

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

One-time monies from prior year carryover.

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

One-time monies from prior year carryover.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00
2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	48,134,451.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	48,134,451.00	1,444,033.53	1,725,019.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (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)	11,639,257.90	13,930,311.91	14,756,960.91
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(0.49)
e. Available Reserves (Lines 1a through 1d)	11,639,257.90	13,930,311.91	14,756,960.42
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	44,479,377.87	46,740,866.48	48,775,760.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	44,479,377.87	46,740,866.48	48,775,760.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	26.2%	29.8%	30.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>8.7%</b>	<b>9.9%</b>	<b>10.1%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	1,835,245.00	19,042,058.89	N/A	Met
Second Prior Year (2018-19)	2,291,054.01	19,695,985.47	N/A	Met
First Prior Year (2019-20)	826,649.00	19,453,782.00	N/A	Met
Budget Year (2020-21) (Information only)	(502,520.00)	21,049,288.00		

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	12,228,234.00	13,281,840.90	N/A	Met
Second Prior Year (2018-19)	13,575,532.00	15,117,085.90	N/A	Met
First Prior Year (2019-20)	15,655,778.00	17,408,139.91	N/A	Met
Budget Year (2020-21) (Information only)	18,234,788.91			

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

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

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

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

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

## 10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$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

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

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

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

	Budget Year (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.)	2,700	2,631	2,661
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

- 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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

### 10B. Calculating the District's Reserve Standard

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

	Budget Year (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)	48,134,451.00	48,873,100.00	49,708,199.00
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)	48,134,451.00	48,873,100.00	49,708,199.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,444,033.53	1,466,193.00	1,491,245.97
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>1,444,033.53</b>	<b>1,466,193.00</b>	<b>1,491,245.97</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (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)	14,254,440.91	15,150,894.91	12,847,218.91
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.49)	(1.83)	(1.83)
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)	14,254,440.42	15,150,893.08	12,847,217.08
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	29.61%	31.00%	25.85%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,444,033.53</b>	<b>1,466,193.00</b>	<b>1,491,245.97</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

Yes

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

Existing litigation of \$80,000.

**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)?

Yes

- 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:

Supplemental parcel tax expires 6/30/2021 and has been excluded from the revenue projections.

## 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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(8,002,091.00)			
Budget Year (2020-21)	(8,210,854.00)	208,763.00	2.6%	Met
1st Subsequent Year (2021-22)	(10,567,691.00)	2,356,837.00	28.7%	Not Met
2nd Subsequent Year (2022-23)	(10,392,793.00)	(174,898.00)	-1.7%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	10,000.00			
Budget Year (2020-21)	10,000.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	10,173.00	173.00	1.7%	Met
2nd Subsequent Year (2022-23)	10,389.00	216.00	2.1%	Met

#### 1d. Impact of Capital Projects

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

No

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

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

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

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

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

Expiration of supplemental parcel tax on June 30, 2021.

- 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)


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

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

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:

In order to qualify for retirement benefits, retirees must meet eligibility requirements per the respective collective bargaining agreements.

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

Fund 20

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

4,628,504.00

0.00

4,628,504.00

Actuarial

Jun 30, 2019

Data must be entered.

5. OPEB Contributions

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

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

50,000.00		

# **S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities
  - a. Accrued liability for self-insurance programs
  - b. Unfunded liability for self-insurance programs

--

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

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

## 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	187.0	186.6	184.6	184.6

### 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:

Nov 14, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 14, 2019

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:

Dec 16, 2019

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

--

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)

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

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:


--

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

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

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

**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)

**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	93.0	93.0	93.0	93.0

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

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

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

Yes

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:

Jan 23, 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:

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:

Feb 13, 2020

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

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

7. Amount included for any tentative salary schedule increases

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

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

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

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

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:


--

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

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

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

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

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

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

**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	18.0	18.0	18.0	18.0

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

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

n/a

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)

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)

**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)

**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)

**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)

**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.

Not Applicable

**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?

No

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**ADDITIONAL FISCAL INDICATORS**

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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.

<b>A1.</b> Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	<div>No</div>
<b>A2.</b> Is the system of personnel position control independent from the payroll system?	<div>No</div>
<b>A3.</b> 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)	<div>Yes</div>
<b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	<div>No</div>
<b>A5.</b> 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?	<div>Yes</div>
<b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<div>No</div>
<b>A7.</b> Is the district's financial system independent of the county office system?	<div>No</div>
<b>A8.</b> 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)	<div>No</div>
<b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div>Yes</div>

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

**Comments:**  
(optional)

A.5. Negotiated settlement agreement of 3.0% is greater than projected COLA of 2.31%; A.9. New Superintendent July 1, 2019.

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**End of School District Budget Criteria and Standards Review**

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	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH				(1,609,766.00)	(4,266,564.00)	(6,631,639.00)	(9,644,419.00)	(12,635,640.00)	3,950,387.00	296,388.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		238,543.00	238,543.00	374,958.00	238,543.00		136,415.00	95,418.00	108,140.00
Property Taxes	8020-8079			(1,381.00)	965.00	635.00	447,656.00	13,334,535.00	155,365.00	2,262.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			41,093.00	47,609.00	21,032.00	7,251.00		63,749.00	10,148.00
Other State Revenue	8300-8599		184.00	1,129.00	88,603.00	(263.00)	70,064.00	179,089.00		
Other Local Revenue	8600-8799		69,265.00	109,234.00	555,446.00	349,594.00	220,972.00	6,538,677.00	204,638.00	137,042.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			307,992.00	388,618.00	1,067,581.00	609,541.00	745,943.00	20,188,716.00	519,170.00	257,592.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		146,294.00	1,778,942.00	1,776,878.00	1,825,292.00	2,044,846.00	1,876,497.00	2,118,977.00	1,902,309.00
Classified Salaries	2000-2999		225,813.00	312,495.00	606,133.00	542,247.00	551,774.00	539,998.00	572,384.00	588,801.00
Employee Benefits	3000-3999		178,967.00	522,049.00	976,005.00	943,480.00	999,835.00	987,886.00	1,067,341.00	1,014,194.00
Books and Supplies	4000-4999		6,893.00	38,070.00	68,191.00	58,579.00	27,232.00	46,196.00	42,648.00	46,083.00
Services	5000-5999		310,133.00	535,480.00	242,592.00	319,754.00	292,680.00	336,168.00	302,103.00	191,382.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499			39,995.00		39,285.00	4,978.00		203,923.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			868,100.00	3,227,031.00	3,669,799.00	3,728,637.00	3,921,345.00	3,786,745.00	4,307,376.00	3,742,769.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	921,399.00	4,851.00	822,499.00	54,262.00	14,870.00	2,248.00	11,557.00	7,772.00	3,264.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		921,399.00	4,851.00	822,499.00	54,262.00	14,870.00	2,248.00	11,557.00	7,772.00	3,264.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	289,086.00	1,054,509.00	640,884.00	(182,881.00)	(91,446.00)	(181,933.00)	(172,499.00)	(126,435.00)	(141,208.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		289,086.00	1,054,509.00	640,884.00	(182,881.00)	(91,446.00)	(181,933.00)	(172,499.00)	(126,435.00)	(141,208.00)
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		632,313.00	(1,049,658.00)	181,615.00	237,143.00	106,316.00	184,181.00	184,056.00	134,207.00	144,472.00
E. NET INCREASE/DECREASE (B - C + D)			(1,609,766.00)	(2,656,798.00)	(2,365,075.00)	(3,012,780.00)	(2,991,221.00)	16,586,027.00	(3,653,999.00)	(3,340,705.00)
F. ENDING CASH (A + E)			(1,609,766.00)	(4,266,564.00)	(6,631,639.00)	(9,644,419.00)	(12,635,640.00)	3,950,387.00	296,388.00	(3,044,317.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		(3,044,317.00)	(5,156,356.00)	5,215,387.00	2,003,125.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	226,413.00	108,140.00	108,137.00	239,129.00			2,112,379.00	2,112,379.00
Property Taxes	8020-8079	37,850.00	9,928,561.00	362.00	579,149.00			24,485,959.00	24,485,959.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299			192,939.00	146,801.00	130,211.00		660,833.00	660,833.00
Other State Revenue	8300-8599	117,069.00	37,840.00		1,878,546.00	267,881.00		2,640,142.00	2,640,142.00
Other Local Revenue	8600-8799	1,106,379.00	4,700,044.00	942,251.00	1,553,335.00	1,245,741.00		17,732,618.00	17,732,618.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,487,711.00	14,774,585.00	1,243,689.00	4,396,960.00	1,643,833.00	0.00	47,631,931.00	47,631,931.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,887,738.00	1,878,032.00	1,836,423.00	2,283,950.00			21,356,178.00	21,356,178.00
Classified Salaries	2000-2999	605,391.00	524,090.00	521,752.00	901,275.00			6,492,153.00	6,492,153.00
Employee Benefits	3000-3999	1,025,010.00	995,707.00	1,000,884.00	3,813,554.00			13,524,912.00	13,524,912.00
Books and Supplies	4000-4999	25,682.00	786,763.00	17,090.00	39,870.00			1,203,297.00	1,203,297.00
Services	5000-5999	239,515.00	322,468.00	1,262,058.00	395,141.00			4,749,474.00	4,749,474.00
Capital Outlay	6000-6599			40,000.00				40,000.00	40,000.00
Other Outgo	7000-7499		221.00		423,703.00	46,332.00		758,437.00	758,437.00
Interfund Transfers Out	7600-7629				10,000.00			10,000.00	10,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,783,336.00	4,507,281.00	4,678,207.00	7,867,493.00	46,332.00	0.00	48,134,451.00	48,134,451.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	76.00	0.00	0.00	0.00			921,399.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		76.00	0.00	0.00	0.00	0.00	0.00	921,399.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(183,510.00)	(104,439.00)	(222,256.00)	0.00			288,786.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(183,510.00)	(104,439.00)	(222,256.00)	0.00	0.00	0.00	288,786.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		183,586.00	104,439.00	222,256.00	0.00	0.00	0.00	632,613.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,112,039.00)	10,371,743.00	(3,212,262.00)	(3,470,533.00)	1,597,501.00	0.00	130,093.00	(502,520.00)
F. ENDING CASH (A + E)		(5,156,356.00)	5,215,387.00	2,003,125.00	(1,467,408.00)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								130,093.00	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	20,406,567.00	301	0.00	303	20,406,567.00	305	0.00		307	20,406,567.00	309		
2000 - Classified Salaries	6,324,111.00	311	0.00	313	6,324,111.00	315	337,040.00		317	5,987,071.00	319		
3000 - Employee Benefits	12,948,365.00	321	46,272.00	323	12,902,093.00	325	110,214.00		327	12,791,879.00	329		
4000 - Books, Supplies Equip Replace. (6500)	2,263,548.00	331	0.00	333	2,263,548.00	335	808,641.00		337	1,454,907.00	339		
5000 - Services. . . & 7300 - Indirect Costs	6,104,752.00	341	0.00	343	6,104,752.00	345	1,529,275.00		347	4,575,477.00	349		
TOTAL					48,001,071.00	365	TOTAL					45,215,901.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	16,786,003.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,188,910.00	380
3. STRS	3101 & 3102	5,214,213.00	382
4. PERS	3201 & 3202	426,073.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	430,396.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	3,313,976.00	385
7. Unemployment Insurance	3501 & 3502	9,549.00	390
8. Workers' Compensation Insurance	3601 & 3602	191,264.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	76,267.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		28,636,651.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		28,636,651.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		63.33%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

### PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.33%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	45,215,901.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	21,356,178.00	301	0.00	303	21,356,178.00	305	0.00		307	21,356,178.00	309
2000 - Classified Salaries	6,492,153.00	311	0.00	313	6,492,153.00	315	352,405.00		317	6,139,748.00	319
3000 - Employee Benefits	13,524,912.00	321	50,000.00	323	13,474,912.00	325	124,187.00		327	13,350,725.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,203,297.00	331	0.00	333	1,203,297.00	335	152,172.00		337	1,051,125.00	339
5000 - Services. . . & 7300 - Indirect Costs	4,749,474.00	341	0.00	343	4,749,474.00	345	1,086,859.00		347	3,662,615.00	349
TOTAL					47,276,014.00	365	TOTAL			45,560,391.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011 . . . . .	1100	17,495,273.00	375
2. Salaries of Instructional Aides Per EC 41011 . . . . .	2100	2,243,079.00	380
3. STRS . . . . .	3101 & 3102	5,113,376.00	382
4. PERS . . . . .	3201 & 3202	584,925.00	383
5. OASDI - Regular, Medicare and Alternative . . . . .	3301 & 3302	483,437.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) . . . . .	3401 & 3402	3,654,080.00	385
7. Unemployment Insurance . . . . .	3501 & 3502	9,974.00	390
8. Workers' Compensation Insurance . . . . .	3601 & 3602	209,504.00	392
9. OPEB, Active Employees (EC 41372) . . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310) . . . . .	3901 & 3902	141,267.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .		29,934,915.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 . . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .			396
14. TOTAL SALARIES AND BENEFITS . . . . .		29,934,915.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		65.70%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

### PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	65.70%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	45,560,391.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	48,775,760.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	962,794.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	40,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	48,048.00
5. Interfund Transfers Out	All	9300	7600-7629	10,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				98,048.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	10,000.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				47,724,918.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		2,740.61
B. Expenditures per ADA (Line I.E divided by Line II.A)		17,413.98
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	45,144,622.96	15,851.95
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	45,144,622.96	15,851.95
B. Required effort (Line A.2 times 90%)	40,630,160.66	14,266.76
C. Current year expenditures (Line I.E and Line II.B)	47,724,918.00	17,413.98
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	10,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	125,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					125,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	135,000.00	135,000.00	0.00	0.00

July 1 Budget  
2020-21 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	10,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	125,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					125,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

July 1 Budget  
2020-21 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	135,000.00	135,000.00		

			2019-20 Estimated Actuals			2020-21 Budget			
			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	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		25,297,477.00	0.00	25,297,477.00	26,598,338.00	0.00	26,598,338.00	5.1%
2) Federal Revenue	8100-8299		85,495.00	702,277.00	787,772.00	0.00	660,833.00	660,833.00	-16.1%
3) Other State Revenue	8300-8599		764,642.00	2,680,912.00	3,445,554.00	521,837.00	2,118,305.00	2,640,142.00	-23.4%
4) Other Local Revenue	8600-8799		1,824,908.00	16,611,554.00	18,436,462.00	1,507,447.00	16,225,171.00	17,732,618.00	-3.8%
5) TOTAL, REVENUES			27,972,522.00	19,994,743.00	47,967,265.00	28,627,622.00	19,004,309.00	47,631,931.00	-0.7%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		7,234,509.00	13,172,058.00	20,406,567.00	7,688,103.00	13,668,075.00	21,356,178.00	4.7%
2) Classified Salaries	2000-2999		4,260,296.00	2,063,815.00	6,324,111.00	4,403,538.00	2,088,615.00	6,492,153.00	2.7%
3) Employee Benefits	3000-3999		4,575,863.00	8,372,502.00	12,948,365.00	5,672,186.00	7,852,726.00	13,524,912.00	4.5%
4) Books and Supplies	4000-4999		799,926.00	1,463,622.00	2,263,548.00	902,052.00	301,245.00	1,203,297.00	-46.8%
5) Services and Other Operating Expenditures	5000-5999		2,510,140.00	3,594,612.00	6,104,752.00	2,309,261.00	2,440,213.00	4,749,474.00	-22.2%
6) Capital Outlay	6000-6999		0.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		63,048.00	615,369.00	678,417.00	64,148.00	694,289.00	758,437.00	11.8%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,443,782.00	29,321,978.00	48,765,760.00	21,039,288.00	27,085,163.00	48,124,451.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,528,740.00	(9,327,235.00)	(798,495.00)	7,588,334.00	(8,080,854.00)	(492,520.00)	-38.3%
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		10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	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		(7,692,091.00)	7,692,091.00	0.00	(8,080,854.00)	8,080,854.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,702,091.00)	7,692,091.00	(10,000.00)	(8,090,854.00)	8,080,854.00	(10,000.00)	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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			826,649.00	(1,635,144.00)	(808,495.00)	(502,520.00)	0.00	(502,520.00)	-37.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,408,139.91	1,635,144.17	19,043,284.08	18,234,788.91	0.17	18,234,789.08	-4.2%
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)			17,408,139.91	1,635,144.17	19,043,284.08	18,234,788.91	0.17	18,234,789.08	-4.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,408,139.91	1,635,144.17	19,043,284.08	18,234,788.91	0.17	18,234,789.08	-4.2%
2) Ending Balance, June 30 (E + F1e)			18,234,788.91	0.17	18,234,789.08	17,732,268.91	0.17	17,732,269.08	-2.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,500.00	0.00	5,500.00	5,500.00	0.00	5,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.66	0.66	0.00	0.66	0.66	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,472,328.00	0.00	3,472,328.00	3,472,328.00	0.00	3,472,328.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,756,960.91	0.00	14,756,960.91	14,254,440.91	0.00	14,254,440.91	-3.4%
Unassigned/Unappropriated Amount		9790	0.00	(0.49)	(0.49)	0.00	(0.49)	(0.49)	0.0%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	29,556,084.81	(6,572,565.52)	22,983,519.29				
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	5,500.00	0.00	5,500.00				
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	(100.74)	27,549.00	27,448.26				
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			29,561,484.07	(6,545,016.52)	23,016,467.55				
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	2,049,194.19	(0.83)	2,049,193.36				
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	246.50	0.00	246.50				
6) TOTAL, LIABILITIES			2,049,440.69	(0.83)	2,049,439.86				
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									

			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							
(G9 + H2) - (I6 + J2)			27,512,043.38	(6,545,015.69)	20,967,027.69				

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,736,292.00	0.00	1,736,292.00	1,562,663.00	0.00	1,562,663.00	-10.0%
Education Protection Account State Aid - Current Year		8012	570,028.00	0.00	570,028.00	549,716.00	0.00	549,716.00	-3.6%
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	99,483.00	0.00	99,483.00	100,488.00	0.00	100,488.00	1.0%
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	22,419,147.00	0.00	22,419,147.00	23,873,051.00	0.00	23,873,051.00	6.5%
Unsecured Roll Taxes		8042	432,644.00	0.00	432,644.00	455,515.00	0.00	455,515.00	5.3%
Prior Years' Taxes		8043	39,696.00	0.00	39,696.00	56,905.00	0.00	56,905.00	43.4%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	374.00	0.00	374.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(187.00)	0.00	(187.00)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			25,297,477.00	0.00	25,297,477.00	26,598,338.00	0.00	26,598,338.00	5.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,297,477.00	0.00	25,297,477.00	26,598,338.00	0.00	26,598,338.00	5.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	464,971.00	464,971.00	0.00	479,971.00	479,971.00	3.2%
Special Education Discretionary Grants		8182	0.00	33,102.00	33,102.00	0.00	35,987.00	35,987.00	8.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		88,464.00	88,464.00		79,618.00	79,618.00	-10.0%
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		93,215.00	93,215.00		44,984.00	44,984.00	-51.7%
Title III, Part A, Immigrant Student Program	4201	8290		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)	
Title III, Part A, English Learner Program	4203	8290		12,525.00	12,525.00		11,273.00	11,273.00	-10.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		10,000.00	10,000.00		9,000.00	9,000.00	-10.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	85,495.00	0.00	85,495.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			85,495.00	702,277.00	787,772.00	0.00	660,833.00	660,833.00	-16.1%
<b>OTHER STATE REVENUE</b>									
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	91,438.00	0.00	91,438.00	90,683.00	0.00	90,683.00	-0.8%
Lottery - Unrestricted and Instructional Materials		8560	456,591.00	160,262.00	616,853.00	431,154.00	152,172.00	583,326.00	-5.4%
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%

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)	
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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	216,613.00	2,520,650.00	2,737,263.00	0.00	1,966,133.00	1,966,133.00	-28.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>764,642.00</b>	<b>2,680,912.00</b>	<b>3,445,554.00</b>	<b>521,837.00</b>	<b>2,118,305.00</b>	<b>2,640,142.00</b>	<b>-23.4%</b>

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)	
<b>OTHER LOCAL REVENUE</b>									
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	11,824,951.00	11,824,951.00	0.00	12,500,152.00	12,500,152.00	5.7%
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	1,135,022.00	0.00	1,135,022.00	1,132,447.00	0.00	1,132,447.00	-0.2%
Interest		8660	355,000.00	0.00	355,000.00	340,000.00	0.00	340,000.00	-4.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	41,475.00	0.00	41,475.00	0.00	0.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(50%) Adjustment		8691	187.00	0.00	187.00	0.00	0.00	0.00	-100.0%
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	293,224.00	3,283,263.00	3,576,487.00	35,000.00	2,328,862.00	2,363,862.00	-33.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,503,340.00	1,503,340.00		1,396,157.00	1,396,157.00	-7.1%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,824,908.00</b>	<b>16,611,554.00</b>	<b>18,436,462.00</b>	<b>1,507,447.00</b>	<b>16,225,171.00</b>	<b>17,732,618.00</b>	<b>-3.8%</b>
<b>TOTAL, REVENUES</b>			<b>27,972,522.00</b>	<b>19,994,743.00</b>	<b>47,967,265.00</b>	<b>28,627,622.00</b>	<b>19,004,309.00</b>	<b>47,631,931.00</b>	<b>-0.7%</b>

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,243,463.00	11,605,529.00	16,848,992.00	5,565,012.00	11,930,261.00	17,495,273.00	3.8%
Certificated Pupil Support Salaries		1200	117,891.00	1,382,541.00	1,500,432.00	125,281.00	1,464,503.00	1,589,784.00	6.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,693,852.00	144,634.00	1,838,486.00	1,912,155.00	141,811.00	2,053,966.00	11.7%
Other Certificated Salaries		1900	179,303.00	39,354.00	218,657.00	85,655.00	131,500.00	217,155.00	-0.7%
TOTAL, CERTIFICATED SALARIES			7,234,509.00	13,172,058.00	20,406,567.00	7,688,103.00	13,668,075.00	21,356,178.00	4.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	931,851.00	1,257,059.00	2,188,910.00	948,658.00	1,294,421.00	2,243,079.00	2.5%
Classified Support Salaries		2200	920,422.00	369,652.00	1,290,074.00	953,663.00	381,469.00	1,335,132.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	406,072.00	166,539.00	572,611.00	404,799.00	171,535.00	576,334.00	0.7%
Clerical, Technical and Office Salaries		2400	1,760,366.00	37,439.00	1,797,805.00	1,842,948.00	39,109.00	1,882,057.00	4.7%
Other Classified Salaries		2900	241,585.00	233,126.00	474,711.00	253,470.00	202,081.00	455,551.00	-4.0%
TOTAL, CLASSIFIED SALARIES			4,260,296.00	2,063,815.00	6,324,111.00	4,403,538.00	2,088,615.00	6,492,153.00	2.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,157,656.00	4,661,885.00	5,819,541.00	1,605,336.00	4,090,694.00	5,696,030.00	-2.1%
PERS		3201-3202	780,841.00	423,695.00	1,204,536.00	995,645.00	417,865.00	1,413,510.00	17.3%
OASDI/Medicare/Alternative		3301-3302	424,401.00	360,874.00	785,275.00	487,737.00	355,950.00	843,687.00	7.4%
Health and Welfare Benefits		3401-3402	1,961,879.00	2,738,619.00	4,700,498.00	2,254,384.00	2,793,458.00	5,047,842.00	7.4%
Unemployment Insurance		3501-3502	5,701.00	7,706.00	13,407.00	6,149.00	7,805.00	13,954.00	4.1%
Workers' Compensation		3601-3602	115,400.00	153,194.00	268,594.00	130,284.00	161,725.00	292,009.00	8.7%
OPEB, Allocated		3701-3702	46,272.00	0.00	46,272.00	50,000.00	0.00	50,000.00	8.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	83,713.00	26,529.00	110,242.00	142,651.00	25,229.00	167,880.00	52.3%
TOTAL, EMPLOYEE BENEFITS			4,575,863.00	8,372,502.00	12,948,365.00	5,672,186.00	7,852,726.00	13,524,912.00	4.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,009,284.00	1,009,284.00	0.00	162,172.00	162,172.00	-83.9%
Materials and Supplies		4300	447,698.00	413,774.00	861,472.00	349,627.00	121,073.00	470,700.00	-45.4%

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)	
Noncapitalized Equipment		4400	352,228.00	40,564.00	392,792.00	552,425.00	18,000.00	570,425.00	45.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			799,926.00	1,463,622.00	2,263,548.00	902,052.00	301,245.00	1,203,297.00	-46.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	636,546.00	636,546.00	0.00	601,158.00	601,158.00	-5.6%
Travel and Conferences		5200	176,074.00	467,620.00	643,694.00	149,800.00	53,484.00	203,284.00	-68.4%
Dues and Memberships		5300	32,128.00	15,135.00	47,263.00	27,851.00	650.00	28,501.00	-39.7%
Insurance		5400 - 5450	316,739.00	0.00	316,739.00	350,250.00	0.00	350,250.00	10.6%
Operations and Housekeeping Services		5500	850,000.00	8,450.00	858,450.00	850,000.00	8,450.00	858,450.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	158,002.00	1,211,242.00	1,369,244.00	119,860.00	935,345.00	1,055,205.00	-22.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	878,647.00	1,255,619.00	2,134,266.00	704,850.00	841,026.00	1,545,876.00	-27.6%
Communications		5900	98,550.00	0.00	98,550.00	106,650.00	100.00	106,750.00	8.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,510,140.00	3,594,612.00	6,104,752.00	2,309,261.00	2,440,213.00	4,749,474.00	-22.2%

			2019-20 Estimated Actuals			2020-21 Budget			
			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	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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	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	0.00	0.00	0.00	67,222.00	67,222.00	New
Payments to County Offices		7142	0.00	457,467.00	457,467.00	0.00	488,823.00	488,823.00	6.9%
Payments to JPAs		7143	0.00	157,902.00	157,902.00	0.00	138,244.00	138,244.00	-12.4%
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	48,048.00	0.00	48,048.00	49,148.00	0.00	49,148.00	2.3%
All Other Transfers		7281-7283	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)	
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)			63,048.00	615,369.00	678,417.00	64,148.00	694,289.00	758,437.00	11.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,443,782.00	29,321,978.00	48,765,760.00	21,039,288.00	27,085,163.00	48,124,451.00	-1.3%

			2019-20 Estimated Actuals			2020-21 Budget			
			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	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	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%

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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(8,002,091.00)	8,002,091.00	0.00	(8,210,854.00)	8,210,854.00	0.00	0.0%
Contributions from Restricted Revenues		8990	310,000.00	(310,000.00)	0.00	130,000.00	(130,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,692,091.00)	7,692,091.00	0.00	(8,080,854.00)	8,080,854.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(7,702,091.00)	7,692,091.00	(10,000.00)	(8,090,854.00)	8,080,854.00	(10,000.00)	0.0%

			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	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	25,297,477.00	0.00	25,297,477.00	26,598,338.00	0.00	26,598,338.00	5.1%
2) Federal Revenue		8100-8299	85,495.00	702,277.00	787,772.00	0.00	660,833.00	660,833.00	-16.1%
3) Other State Revenue		8300-8599	764,642.00	2,680,912.00	3,445,554.00	521,837.00	2,118,305.00	2,640,142.00	-23.4%
4) Other Local Revenue		8600-8799	1,824,908.00	16,611,554.00	18,436,462.00	1,507,447.00	16,225,171.00	17,732,618.00	-3.8%
5) TOTAL, REVENUES			27,972,522.00	19,994,743.00	47,967,265.00	28,627,622.00	19,004,309.00	47,631,931.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	8,912,423.00	23,000,284.00	31,912,707.00	10,448,453.00	21,457,061.00	31,905,514.00	0.0%
2) Instruction - Related Services	2000-2999		3,799,826.00	1,886,494.00	5,686,320.00	3,666,447.00	1,361,857.00	5,028,304.00	-11.6%
3) Pupil Services	3000-3999		728,349.00	1,461,059.00	2,189,408.00	491,516.00	1,496,937.00	1,988,453.00	-9.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,438,848.00	351,785.00	3,790,633.00	3,824,620.00	350,000.00	4,174,620.00	10.1%
8) Plant Services	8000-8999		2,501,288.00	2,006,987.00	4,508,275.00	2,544,104.00	1,725,019.00	4,269,123.00	-5.3%
9) Other Outgo	9000-9999		63,048.00	615,369.00	678,417.00	64,148.00	694,289.00	758,437.00	11.8%
10) TOTAL, EXPENDITURES			19,443,782.00	29,321,978.00	48,765,760.00	21,039,288.00	27,085,163.00	48,124,451.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,528,740.00	(9,327,235.00)	(798,495.00)	7,588,334.00	(8,080,854.00)	(492,520.00)	-38.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,692,091.00)	7,692,091.00	0.00	(8,080,854.00)	8,080,854.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,702,091.00)	7,692,091.00	(10,000.00)	(8,090,854.00)	8,080,854.00	(10,000.00)	0.0%

Description	Function 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			826,649.00	(1,635,144.00)	(808,495.00)	(502,520.00)	0.00	(502,520.00)	-37.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,408,139.91	1,635,144.17	19,043,284.08	18,234,788.91	0.17	18,234,789.08	-4.2%
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)			17,408,139.91	1,635,144.17	19,043,284.08	18,234,788.91	0.17	18,234,789.08	-4.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,408,139.91	1,635,144.17	19,043,284.08	18,234,788.91	0.17	18,234,789.08	-4.2%
2) Ending Balance, June 30 (E + F1e)			18,234,788.91	0.17	18,234,789.08	17,732,268.91	0.17	17,732,269.08	-2.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,500.00	0.00	5,500.00	5,500.00	0.00	5,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.66	0.66	0.00	0.66	0.66	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,472,328.00	0.00	3,472,328.00	3,472,328.00	0.00	3,472,328.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,756,960.91	0.00	14,756,960.91	14,254,440.91	0.00	14,254,440.91	-3.4%
Unassigned/Unappropriated Amount		9790	0.00	(0.49)	(0.49)	0.00	(0.49)	(0.49)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
6300	Lottery: Instructional Materials	0.39	0.39
7311	Classified School Employee Professional Development Block Grant	0.24	0.24
9010	Other Restricted Local	0.03	0.03
Total, Restricted Balance		0.66	0.66

## SSC School District and Charter School Financial Projection Dartboard Governor's May Revision for 2020–21

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's May Revision proposal for 2020–21. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF GRADE SPAN FACTORS FOR 2020–21				
Entitlement Factors Per ADA*	K–3	4–6	7–8	9–12
2019–20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Statutory COLA at 2.31%	\$178	\$181	\$186	\$215
2020–21 Base Grants Before Deficit	\$7,880	\$7,999	\$8,236	\$9,544
Deficit Factor at -10.00%	-\$788	-\$800	-\$824	-\$954
<b>2020–21 Base Grants After Deficit</b>	<b>\$7,092</b>	<b>\$7,199</b>	<b>\$7,412</b>	<b>\$8,590</b>
Grade Span Adjustment Factors	10.4%	–	–	2.6%
<b>Grade Span Adjustment Amounts</b>	<b>\$738</b>	<b>–</b>	<b>–</b>	<b>\$223</b>
2020–21 Adjusted Base Grants <sup>1</sup>	\$7,830	\$7,199	\$7,412	\$8,813

\*Average daily attendance (ADA)

LCFF PLANNING FACTORS					
Factor	2019–20	2020–21	2021–22	2022–23	2023–24
Department of Finance Statutory COLA	3.26%	2.31%	2.48%	3.26%	N/A
<b>Effective Deficit Factor<sup>2</sup></b>	–	<b>-7.92%</b>	<b>-7.92%</b>	<b>-7.92%</b>	<b>-7.92%</b>
<b>SSC Recommended Funded COLA<sup>3</sup></b>	–	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

OTHER PLANNING FACTORS						
Factors		2019–20	2020–21	2021–22	2022–23	2023–24
California CPI		2.06%	0.62%	1.73%	2.12%	2.26%
California Lottery <sup>4,5</sup>	Unrestricted per ADA	\$153	\$153	\$153	\$153	\$153
	Restricted per ADA	\$54	\$54	\$54	\$54	\$54
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18	\$32.18
	Grades 9–12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94	\$61.94
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$16.86	\$16.86	\$16.86	\$16.86
	Grades 9–12 per ADA	\$46.87	\$46.87	\$46.87	\$46.87	\$46.87
Interest Rate for Ten-Year Treasuries		1.22%	0.93%	1.23%	1.80%	2.10%
CalSTRS Employer Rate <sup>6</sup>		17.10%	16.15%	16.02%	18.10%	18.10%
CalPERS Employer Rate <sup>6</sup>		19.721%	20.70%	22.84%	25.50%	26.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$69,000 <sup>7</sup>	0 to 300
The greater of 4% or \$69,000 <sup>7</sup>	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Additional funding is provided for students who are designated as eligible for free or reduced price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

<sup>2</sup>Factor is applied against the 2019–20 base grants per ADA. Actual proration factor used for LCFF add-ons is 10% which is applied against 2019–20 amounts for transportation, Targeted Instructional Improvement Block Grant (TIIG), minimum state aid, Economic Recovery Target and necessary small schools.

<sup>3</sup>Recommended funded COLA is based on the projection that the Proposition 98 guarantee is not expected to recover to 2019–20 levels during forecast period, and a deficit factor is applied in each year.

<sup>4</sup>Rate for 2020–21 expected to be released by California Department of Education in late June 2020.

<sup>5</sup>Future rates are expected to decrease as a result of the pandemic and the Dartboard will be updated as revised estimates are released.

<sup>6</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2020–21 and 2021–22 are bought down by a \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>7</sup>Rate adjusts upward to \$71,000 beginning in 2020–21.

Multi-Year Projection Assumptions - Fiscal Year 2020-21

MILL VALLEY SCHOOL DISTRICT						
DESCRIPTION				FY 2020-21	FY 2021-22	FY 2022-23
				Budgeted	(Projected YR 1)	(Projected YR 2)
Statutory COLA - Department of Finance (DOF)				2.31%	2.48%	3.26%
Base Grant Proration Factor				-10.00%	-12.18%	-14.95%
Effective Change in LCFF				-7.92%	0.00%	0.00%
California Consumer Price Index - (SSC Dartboard)				0.62%	1.73%	2.12%
Lottery Per ADA (SSC Dartboard)			Unrestricted	\$ 153.00	\$ 153.00	\$ 153.00
			Restricted	\$ 54.00	\$ 54.00	\$ 54.00
Current Interest Rate - (County Treasurer's Office)				1.50%	1.50%	1.50%
Property Taxes (% Increase) Secured				4.00%	2.00%	2.00%
Parcel Tax Increase (% Increase)				5.00%	5.00%	5.00%
Parcel Tax Increase Measure B (% Increase) Capped at 3.0%, Expires 6/30/21				3.00%	Expires	Expires
Average Daily Attendance (ADA) Projections				2,700.07	2,630.59	2,661.28
(Incoming Kinder classes of 320)			% Change		-2.57%	1.17%
Salary Step & Column Percent Increases:						
Teachers		1100	Included in 2020-21 Budget	0.00%	1.50%	1.50%
Certificated Pupil Support		1200	Included in 2020-21 Budget	0.00%	1.50%	1.50%
Certificated Supervisor & Admin		1300	Included in 2020-21 Budget	0.00%	1.50%	1.50%
Classified Personnel		2000	Included in 2020-21 Budget	0.00%	2.00%	2.00%
Classified Supervisor & Admin		2300	Included in 2020-21 Budget	0.00%	2.00%	2.00%
Confidential Personnel		2400	Included in 2020-21 Budget	0.00%	2.00%	2.00%
Contract Increases:						
Management Increases			To be negotiated	3.00%	0.00%	0.00%
Certificated Increases			To be negotiated	3.00%	0.00%	0.00%
Classified Increases			To be negotiated	3.00%	0.00%	0.00%
Confidential Increases			To be negotiated	3.00%	0.00%	0.00%
Benefits:						
STRS - Current Statutory		3100-3102		18.41%	18.20%	18.10%
PERS - Current Statutory		3200-3202		22.680%	24.60%	25.50%
Medicare		3300-3302		1.45%	1.45%	1.45%
OASDI		3300-3302		6.20%	6.20%	6.20%
Health & Welfare		3400-3402	As negotiated total compensation	0.00%	0.00%	0.00%
State Unemployment		3500-3502		0.05%	0.05%	0.05%
Workers' Comp		3600-3602		1.04%	1.19%	1.37%
ADA - Average Daily Attendance						
SSC - School Services of California, Inc. Financial Projection Dartboard (attached)						
STRS - State Teacher's Retirement System						
PERS - Public Employee Retirement System						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	26,598,338.00	1.77%	27,068,118.00	1.80%	27,555,288.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	521,837.00	-2.82%	507,107.00	1.14%	512,887.00
4. Other Local Revenues	8600-8799	1,507,447.00	1.34%	1,527,644.00	1.65%	1,552,822.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(8,080,854.00)	30.77%	(10,567,691.00)	-1.66%	(10,392,793.00)
6. Total (Sum lines A1 thru A5c)		20,546,768.00	-9.79%	18,535,178.00	3.74%	19,228,204.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,688,103.00		7,618,670.00
b. Step & Column Adjustment				106,567.00		105,525.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(176,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,688,103.00	-0.90%	7,618,670.00	1.39%	7,724,195.00
2. Classified Salaries						
a. Base Salaries				4,403,538.00		4,480,838.00
b. Step & Column Adjustment				77,300.00		75,786.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,403,538.00	1.76%	4,480,838.00	1.69%	4,556,624.00
3. Employee Benefits	3000-3999	5,672,186.00	0.55%	5,703,118.00	2.37%	5,838,106.00
4. Books and Supplies	4000-4999	902,052.00	1.73%	917,657.00	2.12%	937,112.00
5. Services and Other Operating Expenditures	5000-5999	2,309,261.00	0.39%	2,318,180.00	3.63%	2,402,326.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	64,148.00	-2.70%	62,416.00	1.14%	63,128.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000.00	1.73%	10,173.00	2.12%	10,389.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		21,049,288.00	0.29%	21,111,052.00	1.99%	21,531,880.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(502,520.00)		(2,575,874.00)		(2,303,676.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,234,788.91		17,732,268.91		15,156,394.91
2. Ending Fund Balance (Sum lines C and D1)		17,732,268.91		15,156,394.91		12,852,718.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,472,328.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,254,440.91		15,150,894.91		12,847,218.91
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,732,268.91		15,156,394.91		12,852,718.91

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,254,440.91		15,150,894.91		12,847,218.91
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		14,254,440.91		15,150,894.91		12,847,218.91
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Staffing changes commensurate with enrollment.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	660,833.00	-2.11%	646,902.00	0.88%	652,626.00
3. Other State Revenues	8300-8599	2,118,305.00	-0.19%	2,114,196.00	0.08%	2,115,884.00
4. Other Local Revenues	8600-8799	16,225,171.00	-11.04%	14,433,257.00	4.03%	15,015,016.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	8,080,854.00	30.77%	10,567,691.00	-1.66%	10,392,793.00
6. Total (Sum lines A1 thru A5c)		27,085,163.00	2.50%	27,762,046.00	1.49%	28,176,319.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,668,075.00		13,869,774.00
b. Step & Column Adjustment				201,699.00		204,724.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,668,075.00	1.48%	13,869,774.00	1.48%	14,074,498.00
2. Classified Salaries						
a. Base Salaries				2,088,615.00		2,114,887.00
b. Step & Column Adjustment				41,772.00		42,298.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,500.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,088,615.00	1.26%	2,114,887.00	2.00%	2,157,185.00
3. Employee Benefits	3000-3999	7,852,726.00	5.26%	8,266,141.00	1.19%	8,364,255.00
4. Books and Supplies	4000-4999	301,245.00	1.73%	306,457.00	2.12%	312,953.00
5. Services and Other Operating Expenditures	5000-5999	2,440,213.00	1.73%	2,482,429.00	2.12%	2,535,056.00
6. Capital Outlay	6000-6999	40,000.00	1.73%	40,692.00	2.12%	41,555.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	694,289.00	-1.82%	681,668.00	1.34%	690,817.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		27,085,163.00	2.50%	27,762,048.00	1.49%	28,176,319.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		0.00		(2.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.17		0.17		(1.83)
2. Ending Fund Balance (Sum lines C and D1)		0.17		(1.83)		(1.83)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.66				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.49)		(1.83)		(1.83)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.17		(1.83)		(1.83)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Staffing changes commensurate with enrollment.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	26,598,338.00	1.77%	27,068,118.00	1.80%	27,555,288.00
2. Federal Revenues	8100-8299	660,833.00	-2.11%	646,902.00	0.88%	652,626.00
3. Other State Revenues	8300-8599	2,640,142.00	-0.71%	2,621,303.00	0.28%	2,628,771.00
4. Other Local Revenues	8600-8799	17,732,618.00	-9.99%	15,960,901.00	3.80%	16,567,838.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		47,631,931.00	-2.80%	46,297,224.00	2.39%	47,404,523.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				21,356,178.00		21,488,444.00
b. Step & Column Adjustment				308,266.00		310,249.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(176,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,356,178.00	0.62%	21,488,444.00	1.44%	21,798,693.00
2. Classified Salaries						
a. Base Salaries				6,492,153.00		6,595,725.00
b. Step & Column Adjustment				119,072.00		118,084.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,500.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,492,153.00	1.60%	6,595,725.00	1.79%	6,713,809.00
3. Employee Benefits	3000-3999	13,524,912.00	3.29%	13,969,259.00	1.67%	14,202,361.00
4. Books and Supplies	4000-4999	1,203,297.00	1.73%	1,224,114.00	2.12%	1,250,065.00
5. Services and Other Operating Expenditures	5000-5999	4,749,474.00	1.08%	4,800,609.00	2.85%	4,937,382.00
6. Capital Outlay	6000-6999	40,000.00	1.73%	40,692.00	2.12%	41,555.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	758,437.00	-1.89%	744,084.00	1.33%	753,945.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000.00	1.73%	10,173.00	2.12%	10,389.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		48,134,451.00	1.53%	48,873,100.00	1.71%	49,708,199.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(502,520.00)		(2,575,876.00)		(2,303,676.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,234,789.08		17,732,269.08		15,156,393.08
2. Ending Fund Balance (Sum lines C and D1)		17,732,269.08		15,156,393.08		12,852,717.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740	0.66		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,472,328.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,254,440.91		15,150,894.91		12,847,218.91
2. Unassigned/Unappropriated	9790	(0.49)		(1.83)		(1.83)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		17,732,269.08		15,156,393.08		12,852,717.08

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,254,440.91		15,150,894.91		12,847,218.91
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.49)		(1.83)		(1.83)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,254,440.42		15,150,893.08		12,847,217.08
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		29.61%		31.00%		25.85%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,700.07		2,630.59		2,660.51
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		48,134,451.00		48,873,100.00		49,708,199.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		48,134,451.00		48,873,100.00		49,708,199.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,444,033.53		1,466,193.00		1,491,245.97
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,444,033.53		1,466,193.00		1,491,245.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

MILL VALLEY SCHOOL DISTRICT												
2020-21 Multi-Year Preliminary Budget												
		UNRESTRICTED				RESTRICTED				COMBINED		
Multi-year Projection		Budget 2020-2021	Projected 2021-22	Projected 2022-23		Budget 2020-2021	Projected 2021-22	Projected 2022-23		Budget 2020-2021	Projected 2021-22	Projected 2022-23
	BEGINNING BALANCE	18,234,789	17,732,269	15,156,395						18,234,789	17,732,269	15,156,395
(+) REVENUES												
Revenue Limit Sources	8010-8099	26,598,338	27,068,118	27,555,288		0	0	0		26,598,338	27,068,118	27,555,288
Federal Revenues	8100-8299	0	0	0		660,833	646,902	652,625		660,833	646,902	652,625
State Revenues	8300-8599	521,837	507,107	512,887		2,118,305	2,114,196	2,115,884		2,640,142	2,621,303	2,628,771
Local Revenues	8600-8799	1,507,447	1,527,644	1,552,822		16,225,171	14,433,257	15,015,016		17,732,618	15,960,901	16,567,838
	TOTAL REVENUES	28,627,622	29,102,869	29,620,997		19,004,309	17,194,355	17,783,526		47,631,931	46,297,224	47,404,522
(-) EXPENDITURES												
Certificated Salaries		7,688,103	7,618,670	7,724,195		13,668,075	13,869,774	14,074,498		21,356,178	21,488,444	21,798,692
Classified Salaries		4,403,538	4,480,838	4,556,624		2,088,615	2,114,887	2,157,185		6,492,153	6,595,725	6,713,809
Employee Benefits		5,672,186	5,703,118	5,838,106		7,852,726	8,266,141	8,364,255		13,524,912	13,969,258	14,202,361
Books and Supplies		902,052	917,657	937,112		301,245	306,457	312,953		1,203,297	1,224,114	1,250,065
Other Operating Expenditures		2,309,261	2,318,180	2,402,326		2,440,213	2,482,429	2,535,056		4,749,474	4,800,609	4,937,382
Capital Outlay		0	0	0		40,000	40,692	41,555		40,000	40,692	41,555
Other Outgo		64,148	62,416	63,128		694,289	681,667	690,817		758,437	744,083	753,945
	TOTAL EXPENDITURES	21,039,288	21,100,879	21,521,490		27,085,163	27,762,046	28,176,319		48,124,451	48,862,926	49,697,809
Transfers In from Other Funds	8910-8929	0	0	0		0	0	0		0	0	0
Transfers Out to Other Funds	7610-7629	10,000	10,173	10,389		0	0	0		10,000	10,173	10,389
Other Sources	8930-8979	0	0	0		0	0	0		0	0	0
Other Uses	7630-7699	0	0	0		0				0	0	0
Contributions to Restricted	8980-8999	(8,080,854)	(10,567,691)	(10,392,793)		8,080,854	10,567,691	10,392,793		0	0	0
(+/-) Net Change in Fund Balance		(502,520)	(2,575,874)	(2,303,675)		0	(0)	0		(502,520)	(2,575,875)	(2,303,675)
(=)ENDING BALANCE		17,732,269	15,156,395	12,852,720		0	(0)	0		17,732,269	15,156,394	12,852,720
(-)	Revolving Fund Cash	5,500	5,500	5,500						5,500	5,500	5,500
(-)Unrestricted Reserve for												
Economic Uncertainty	Designated Reserve-State 3%	1,444,034	1,466,193	1,491,246						1,444,034	1,466,193	1,491,246
	Designated Reserve-Board STRS	2,314,885	1,157,443	1,157,443						3,472,328	2,314,885	1,157,443
	Designated Reserve - Supplemental Parcel Tax Expires 6/30/2021	1,157,443	2,314,885	2,314,885						0	1,157,443	2,314,885
	Designated Reserve-Board Economic Uncertainty	12,810,407	10,212,374	7,883,646						12,810,407	10,212,373	7,883,646
(=)UNAPPROPRIATED Amount		0	(0)	(0)						0	0	(0)
Appropriated for Economic Uncertainty		14,254,441	11,678,567	9,374,892						14,254,441	11,678,567	9,374,892
Appropriation as a %* of Total Expenditures		29.6%	23.9%	18.9%						29.6%	23.9%	18.9%
(*Excludes STRS Reserve Designation)												

	<b>MILL VALLEY SCHOOL DISTRICT</b>							
	<b>Multi-Year Budget Projections Documentation</b>							
	Detail							
		Preliminary 2020-2021	Changes		PCT	PROJECTED 2021-2022	PCT	PROJECTED 2022-2021
	<b>UNRESTRICTED</b>							
8011	LCFF / PROPERTY TAXES	1,562,663				1,562,663		1,562,663
8012	LCFF - EDUCATION PROTECTION ACT (EPA)	549,716				541,878		541,878
8021	HOMEOWNERS EXEMPTION	100,488				100,488		100,488
8041	SECURED TAX ROLLS	23,873,051		SECURED	2.00%	24,350,769	2.00%	24,837,939
8042	UNSECURED ROLL TAXES	455,515				455,415		455,415
8043	PRIOR YEARS TAXES	56,905				56,905		56,905
8082	OTHER IN_LIEU TAXES					0		0
	Sub Total Taxes	24,485,959				24,963,577		25,450,747
				COLA	0.00%	0	0.00%	0
	TOTAL Local Control Funding Formula (LCFF)	26,598,338				27,068,118		27,555,288
8290	ALL OTHER FEDERAL REVENUES	0				0		0
8550	MANDATED COSTS	90,683	Mandated posted as Rec'd	Posted as Rec'd	one-time	87,594	one-time	88,592
8560	STATE LOTTERY REVENUE	431,154		ADA	-2.70%	419,513	1.14%	424,295
8590	ALL OTHER STATE REVENUES	0	1x Sp Ed Funding			0		0
8650	LEASES & RENTALS	1,132,447		CPI	1.73%	1,152,038	2.12%	1,176,462
8660	INTEREST	340,000		Est. at 1.0%	0.0%	340,000	0.0%	340,000
8675	TRANSPORATION FEES	0		YSB Pilot TBD		0		0
8699	ALL OTHER LOCAL REVENUES	35,000		CPI	1.73%	35,606	2.12%	36,360
8912	INTERFUND TRANSFERS	0		OPEB Fund 20 - CalPERS exit		0		0
8980	CONTRIBUTIONS FR UNRESTR REV	(8,210,854)				(10,697,691)		(10,522,793)
8990	CONTRIBUTIONS FR RESTR REV	130,000	Kiddo! Contribution			130,000		130,000
	<b>TOTAL REVENUE</b>	<b>20,546,768</b>				<b>18,535,178</b>		<b>19,228,204</b>
1110	CERTIFICATED TEACHER ~ REGULAR	5,067,012			0.0%	5,143,017	0%	5,041,522
				Step/Column	1.5%	76,005	1.5%	74,505
								0
	Net FTE w/Attrition - No FTE increase				<2.0 FTE>	(176,000)	<0 FTE>	0
1300	ADMINISTRATION	1,912,155			0.0%	1,940,837		1,969,950
	Negotiated Agreement 3.0% 2020-21			Step/Column	1.5%	28,682	1.5%	29,113
1120	CERTIFICATED TEACHER ~ HOURLY	15,000			0.0%	15,000	0.0%	15,000
1140	TEACHER SUBSTITUTE ~ ILLNESS	190,000			0.0%	190,000	0.0%	190,000
1150	TEACHER SUBSTITUTE~NON-ILLNESS	200,000			0.0%	200,000	0.0%	200,000
1160	CERTIFICATED TEACHER STIPEND	83,000			0.0%	83,000	0.0%	83,000
1170	CERTIFICATED TEACHER~OTHER PAY	10,000			0.0%	10,000	0.0%	10,000
1210	CERTIFICATED PUPIL SUPPORT	125,281			1.5%	127,160	1.5%	129,068
1900	OTHER CERTIFICATED/RETIREE SALARIES	85,655			0.0%	85,655	0.0%	85,655
	<b>TOTAL 1XXX</b>	<b>7,688,103</b>				<b>7,618,670</b>		<b>7,724,195</b>

	<b>MILL VALLEY SCHOOL DISTRICT</b>							
	<b>Multi-Year Budget Projections Documentation</b>							
	Detail							
		Preliminary			PCT	PROJECTED	PCT	PROJECTED
		2020-2021	Changes			2021-2022		2022-2021
2000	CLASSIFIED-REGULAR	3,715,005			0.0%	3,789,305	0%	3,865,091
				Step/Column	2.0%	74,300	2.0%	75,786
					0.0%			0
2000	CLASSIFIED SUPPORT ~ HOURLY	183,734			0.0%	183,734	0.0%	183,734
2260	CLASSIFIED SUPPORT SUB-ILLNESS	55,000			0.0%	55,000	0.0%	55,000
2300	CFO & DIRECTORS	404,799			0.0%	404,799	0.0%	404,799
2450	CLERICAL & OFFICE ~OT	15,000			0.0%	18,000	0.0%	18,000
2465	CLERICAL & OFFICE ~SUB-ILLNESS	30,000			0.0%	30,000	0.0%	30,000
	TOTAL 2XXX	4,403,538				4,480,838		4,556,624
3000	EMPLOYEE BENEFITS / PAYROLL			Statutory Benefits				
3100	STRS	1,605,336	18.41%>18.2%>18.1%	Statutory STRS	1.0%	1,621,389	-1.7%	1,613,282
3200	PERS	995,645	22.68%>22.6%>25.5%	Statutory PERS	0.8%	1,004,009	11.9%	1,140,264
3300	SOCIAL SECURITY-MEDICARE	487,737	6.2% - 1.45%		0.0%	487,737	0.0%	487,737
3401	HEALTH & WELFARE CERTIFICATED	1,274,124		Total Comp -	0.0%	1,274,124	0.0%	1,274,124
3402	HEALTH & WELFARE CLASSIFIED	980,260		Total Comp -	0.0%	980,260	0.0%	980,260
3500	UNEMPLOYMENT	6,149			0.0%	6,149	0.0%	6,149
3600	WORKERS COMP	130,284		MSIA Pooled %	5.0%	136,798	5.0%	143,638
3700	OPEB - ACTIVE	50,000		Post-EE Benefits	0.0%	50,000	0.0%	50,000
3901	CASH IN LIEU-CERT/OTHER	120,084			0.0%	120,084	0.0%	120,084
3902	CASH IN LIEU-CLASS	22,567			0.0%	22,567	0.0%	22,567
	TOTAL 3XXX	5,672,186				5,703,118		5,838,106
4000	MATERIALS & SUPPLIES	902,052		CPI	1.73%	917,657	2.12%	937,112
5100	SUB AGREEMENTS FOR SVC	0		Adjusted w/contracts \$25K+	0.00%	0	0.00%	0
5200	TRAVEL/CONFERENCE/Prof Dev	149,300		CPI	1.73%	151,883	2.12%	155,103
5300	DUES/MEMBERSHIPS	27,851		CPI	1.73%	28,333	2.12%	28,933
5400	INSURANCE	350,250		CPI	1.73%	356,309	2.12%	363,863
5500	UTILITIES	850,000		CPI	1.73%	864,705	2.12%	883,037
5814	ELECTIONS	30,000			2021-22	0	2022-23	35,000
5800	CONTRACTED SERVICES	674,850		CPI	1.73%	686,013	2.12%	700,556
5900	COMMUNICATIONS	106,650		CPI	1.73%	108,495	2.12%	110,795
5000	OTHER OPERATING EXPENSE	120,360		CPI	1.73%	122,442	2.12%	125,038
	TOTAL 5XXX	2,309,261				2,318,180		2,402,326
6400	EQUIPMENT	0			0.0%	0	0.0%	0
	TOTAL 6XXX	0				0		0
7110-7222	Tuition-Interdistrict ADA Agreement	64,148		MCOE Program	-2.70%	62,416	1.14%	63,128
7616	INTERFUND TRANSFER CAFETERIA	10,000		Food Svcs	1.73%	10,173	2.12%	10,389
7600	Other Financing / Transfer Out	0				0		0
	TOTAL REVENUE	20,546,768				18,535,178		19,228,204
	TOTAL EXPENSE	21,049,288				21,111,052		21,531,878
	BALANCE	(502,520)				(2,575,874)		(2,303,675)

	MILL VALLEY SCHOOL DISTRICT							
	Multi-Year Budget Projections Documentation							
	Detail							
		Preliminary			PCT	PROJECTED	PCT	PROJECTED
		2020-2021	Changes			2021-2022		2022-2021
	RESTRICTED							
8181	SPEC ED-ENTITL PER UDC (IDEA)	479,971		Per FAP/ADA	-2.70%	467,012	1.14%	472,336
8182	SPEC ED-MENTAL HEALTH	35,987		Per FAP/ADA	-2.70%	35,015	1.14%	35,415
8290	ALL OTHER FEDERAL REVENUES	144,875		COLA	0.00%	144,875	0.00%	144,875
8560	STATE LOTTERY REVENUE	152,172		ADA	-2.70%	148,063	1.14%	149,751
8590	STRS ON BEHALF	1,927,049	TBD by STRS Actuary		0.00%	1,927,049	0.00%	1,927,049
8590	ALL OTHER STATE REVENUES	39,084		COLA	0.00%	39,084	0.00%	39,084
8621	PARCEL TAXES	10,294,108		5%/year	5.0%	10,808,813	5.0%	11,349,254
8621	PARCEL TAXES MEASURE B (Expires 6/30/2021)	2,206,044	CPI up to 3%	CPI/year		0		0
8699	ALL OTHER LOCAL REVENUES	2,328,862	PTA / 1x Kiddo!	Kiddo! ADA	-2.70%	2,265,983	1.14%	2,291,815
8792	TSF OF APPORT FROM COE	1,396,157		Per FAP/ADA	-2.70%	1,358,461	1.14%	1,373,947
8980	CONTRIBUTIONS FR UNRESTR REV	8,210,854				10,697,691		10,522,793
8990	CONTRIBUTIONS FR UNRESTR REV	(130,000)	Kiddo! Funding			(130,000)		(130,000)
	TOTAL REVENUE	27,085,163				27,762,046		28,176,319
1110	CERTIFICATED TEACHER ~ REGULAR	11,840,261						
1210	CERT PUPIL SUPPORT ~ REGULAR	1,464,503						
			3.0% Included in Unrestricted		0.0%	13,504,335	0%	13,706,900
				Step/Column	1.5%	199,571	1.5%	202,565
1150	TEACHER SUBSTITUTE~NON/ILLNESS	30,000			0.0%	30,000	0.0%	30,000
1160	CERTIFICATED TEACHER STIPEND	60,000			0.0%	60,000	0.0%	60,000
1300	DIRECTOR	141,811		Step/Column	1.5%	143,938	1.5%	146,097
1900	OTHER CERTIFICATED	131,500			0.0%	131,500	0.0%	131,500
	TOTAL 1XXX	13,668,075				13,869,774		14,074,498
2000	CLASSIFIED SALARIES	2,088,615			0.0%	2,114,887		2,157,185
				Step/Column	2.0%	41,772	2.0%	42,298
	TOTAL 2XXX	2,088,615				2,114,887		2,157,185
3100	STRS excludes on behalf contribution	2,163,645	18.41%>18.2%>18.1%		14.1%	2,518,839	0.9%	2,542,054
3100	STRS on Behalf	1,927,049			0.0%	1,927,049	0.0%	1,927,049
3200	PERS excludes on behalf contribution	417,865	22.68%>22.6%>25.5%		0.7%	477,965	11.6%	550,082
3200	PERS on Behalf	0			0.0%	0	0.0%	0
3300	SOCIAL SECURITY-MEDICARE	355,950			0.0%	355,950	0.0%	355,950
3401	HEALTH & WELFARE CERTIFICATED	2,367,181		Total Comp - As Negotiated	0.0%	2,367,181	0.0%	2,367,181
3402	HEALTH & WELFARE CLASSIFIED	426,277		Total Comp - As Negotiated	0.0%	426,277	0.0%	426,277
3500	UNEMPLOYMENT	7,805			0.0%	7,805	0.0%	8,116
3600	WORKERS COMP	161,725			Pooled %	159,847	Pooled %	162,317
3911	CASH IN LIEU-CERT/OTHER	25,229			0.0%	25,229	0.0%	25,229
3912	CASH IN LIEU-CLASS	0			0.0%	0	0.0%	0
	TOTAL 3XXX	7,852,726				8,266,141		8,364,255

	<b>MILL VALLEY SCHOOL DISTRICT</b>							
	<b>Multi-Year Budget Projections Documentation</b>							
	Detail							
		Preliminary 2020-2021	Changes		PCT	PROJECTED 2021-2022	PCT	PROJECTED 2022-2021
4000	SUPPLIES	301,245		CPI	1.73%	306,457	2.12%	312,953
5000	OPERATING EXPENSE	2,440,213			1.73%	2,482,429	2.12%	2,535,056
	TOTAL 5XXX	2,440,213				2,482,429		2,535,056
6000	EQUIPMENT	40,000		CPI	1.73%	40,692	2.12%	41,555
	TOTAL 6XXX	40,000				40,692		41,555
7141-7142	OTH TUIT,EXC CST PMT TO COE	556,045		ADA	-2.70%	541,032	1.14%	547,200
7143	OTH TUIT,EXC CST PMT TO JPA	138,244		CPI	1.73%	140,636	2.12%	143,617
7615	INTERFUND TO DEF MAINTENANCE	0		Included in LCFF Calc		0		0
	TOTAL REV	27,085,163				27,762,046		28,176,319
	TOTAL EXP	27,085,163				27,762,046		28,176,319
		0				(0)		0

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July 1 Budget  
2019-20 Estimated Actuals  
Technical Review Checks

Mill Valley Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

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July 1 Budget  
2020-21 Budget  
Technical Review Checks

Mill Valley Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

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## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.