



ORINDA UNION SCHOOL DISTRICT 2019-20 BUDGET

Presented June 10, 2019

**Orinda Union School District Office
8 Altarinda Road
Orinda, CA 94563**



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G = General Ledger Data; S = Supplemental Data

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CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
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01CS	Criteria and Standards Review	GS	GS



Section 1

Introduction

Budget Overview



Orinda Union School District
2019-20 Budget

Introduction

The 2019-20 budget represents the educational objectives set by the Orinda Union School District Board of Trustees in accordance with the District's budget development guidelines and the Local Control Accountability Plan (LCAP). The District budget is an ever-changing document and necessary revisions made throughout the year are presented to the Board through monthly budget updates.

The budget was developed using the state-adopted Criteria and Standards and includes the expenditures necessary to implement the LCAP. The multi-year projection reflects a positive ending fund balance through 2021-22. However, long range planning under the new Local Control Funding Formula (LCFF) causes serious concern. The Governor's new LCFF funding model was scheduled to be phased in over an eight year period starting in 2013-14, but full implementation of LCFF was reached in 2018-19, two years ahead of schedule. The advanced funding assists with cash flow but school districts now receive only the funded Cost of Living Adjustment (COLA) plus any adjustments due to student enrollment, gap funding is now eliminated. The Governor's budget partially addresses the increased employer costs to State Teachers' Retirement System (STRS) and Public Employees' Retirement System (PERS), but special education program costs, deferred maintenance of our facilities, and the cost of providing quality educational programs still remains underfunded. All of these additional costs are now funded from the LCFF base grant which was intended to financially restore a district back to the 2007-08 funding level prior to the "Great Recession". Efforts to enhance revenue and reduce expenditures continue to be crucial in maintaining the fiscal stability of our school district and providing excellent educational programs and services to our students.

OUSD 2019-20 Financial Plan

Beginning in January 2019 with the Governor's Proposed Budget, the District considered options for addressing the impact of the Local Control Funding Formula along with District enrollment and staffing projections.

In May 2019, the Governor presented a revised state budget for 2019-20 which provided a COLA of 3.26% (2019-20), 3.00% (2020-21) and 2.80% (2021-22).

One-time funding from Mandated Cost has provided a \$2.9M revenue source for the past four years, this funding will not continue in 2019-20.

The Orinda Union School District 2019-20 budget is based on the most recent information available and by utilizing the financial recommendations of School Services of California cost of living projections for our two subsequent funding years (2020-21 and 2021-22). Enrollment projections are based on the current year levels and adjusted for student grade movement for all three fiscal years. For the budget year 2019-20 and the two subsequent years enrollment shows no increase and remains flat at 2,551 students. Staffing projections will decrease slightly by 1.20 FTE in administration and district office accounting.

Conclusion

The 2019-20 budget provides an ongoing effort to restore funding that was previously cut from school district budgets. For the seventh year in a row, districts are not facing budget cuts from the state, but the increased employer costs related to STRS and PERS are negatively impacting any new funding received through the LCFF funding model. Until additional ongoing funding is provided by the state, these costs will continue to be funded by the LCFF base grant. The Orinda Union School District LCFF funding is one of the lowest in the state due to minimal supplemental and zero concentration grant funding. Details of the final 2019-20 California state budget will be released in late June.



Section 2

Budget Guidelines





Orinda Union School District
2019-20 Budget

Budget Guidelines

The proposed general fund budget for 2019-20 has been developed based on guidelines established by the Governing Board of the Orinda Union School District.

General Guidelines

1. The budget shall support the District's Mission Statement and Strategic Plan.
2. The District's budget will be developed to ensure compliance with all legal mandates while containing overall cost and minimizing general fund contributions.
3. The budget shall reflect the coordination of funding from federal, state, and local sources as implemented through the comprehensive school plans and the Local Control Accountability Plan (LCAP).

Personnel/Staffing

4. Staffing ratios shall be maintained to comply with current collective bargaining agreements. Both minimum and maximum class sizes will be considered in determining staffing ratios.
5. School site staff positions shall be based initially on projected enrollments. A position control system shall be utilized to budget and manage personnel costs.
6. When staff positions must be reduced due to financial reductions and/or enrollment declines, normal attrition will be used first to eliminate positions.
7. Consistent with the District's priority to attract and retain the highest quality employees, the District will strive to attain a competitive total compensation level both now and in the future.

One-Time Reserves

8. A minimum general fund Reserve for Economic Uncertainties of 3% shall be maintained in accordance with county and state requirements. The District shall maintain an overall reserve of 9% in order to ensure long-term fiscal stability for the school district. (9% = 3% Reserve for Economic Uncertainty + 6% additional one-time reserves).
9. Use "one-time reserves" (general fund unassigned/unappropriated balance) to support short-term strategic efforts and other one-time expenditures.

Programs

10. Programs shall be evaluated on a consistent basis to assess the program's educational benefits, cost effectiveness, and financial impact (short term, long term).
11. As part of the review process for new goals, projects, or programs, a thorough cost benefit analysis, including consideration of competing demands for funding, will be completed and considered in the decision making process and prior to Board of Trustees authorization.

Budget Practices

12. General fund categorical and grant programs, with the exception of Special Education and other unfunded mandates, shall be self-supporting.
13. Unrestricted site discretionary funds that are part of the year-end balance shall be carried forward. Site discretionary funds include allocations for instructional materials and supplies. Statements of justification may be required from program managers for carry-over funds which exceed reasonable levels.
14. Indirect support charges shall be consistently applied to all funds and programs as allowed by state and federal guidelines.
15. Year-end balances for restricted funds and programs shall be carried forward in accordance with the terms and conditions of the program or grant.
16. Provisions shall be made to preserve the use and value of instructional materials, and of existing facilities and equipment through capital improvement and/or preventative maintenance measures.
17. The District shall apply for all ancillary maintenance funds, and state or federal facility renovation funds, when necessary.



Section 3

Budget Assumptions



Budget Assumptions for 2019-20

Budget assumptions are a critical component of comprehensive budget development and budget management. Assumptions for the 2019-20 revenue and expenditure budgets have been made utilizing the most current information. State budget information, bulletins from School Services of California, previous OUSD budget documents, staffing and enrollment projections, along with input from the community and staff during the LCAP process have been considered in developing the budget.

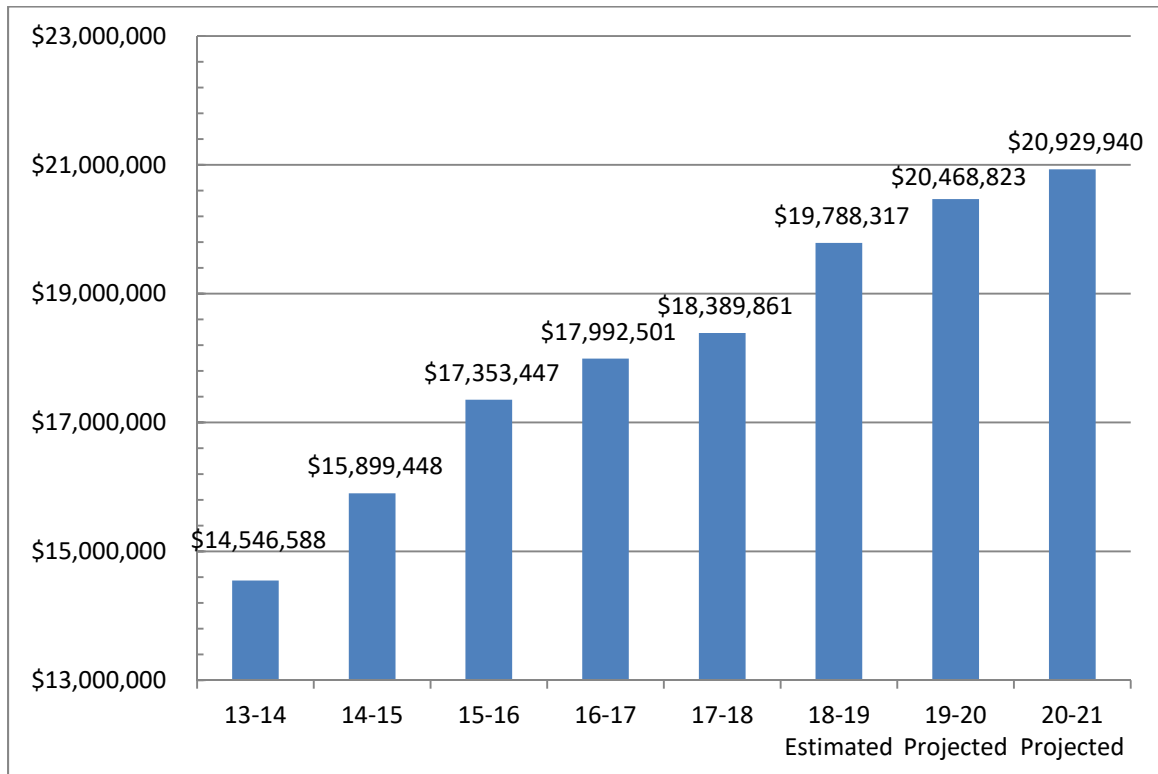
Revenue Assumptions:

- **8010-8099 – LCFF Funding:** LCFF makes up the largest portion of the district's revenue (63%). Estimates are based on the Governor's May Revise which included a 3.26% COLA.

Local Control Funding Formula: California's 2013-14 Budget Act approved a new state school funding model that changed the way schools are funded in California. This new method is known as the Local Control Funding Formula (LCFF) and represents a major shift in how California school districts are funded.

Enrollment estimates for 2019-20 are projected to be 2551 with an average daily attendance calculation of 2471 using a 3-year average attendance rate of 96.86%.

When the estimated COLA is applied, the year over year increase in LCFF funding is projected to be \$267 per ADA or 3.44% over the 2018-19 fiscal year. The chart below represents LCFF funding which started in 2013-14. LCFF funding absorbed a majority of categorical funding, compared to revenue limit years when categorical funding was additional revenue to school districts.



Orinda Union School District 2019-20 Budget

- 8100-8299 – Federal Revenue:** Funding from federal programs comprises 1% of the district’s revenue budget. Revenue levels from 2019-20 will decrease slightly due to the loss of Title III funding for English learner immigrants.

The OUSD receives **Federal Revenue** for a variety of restricted uses, the largest being Special Education. Other federal programs include Title II Improving Teacher Quality.

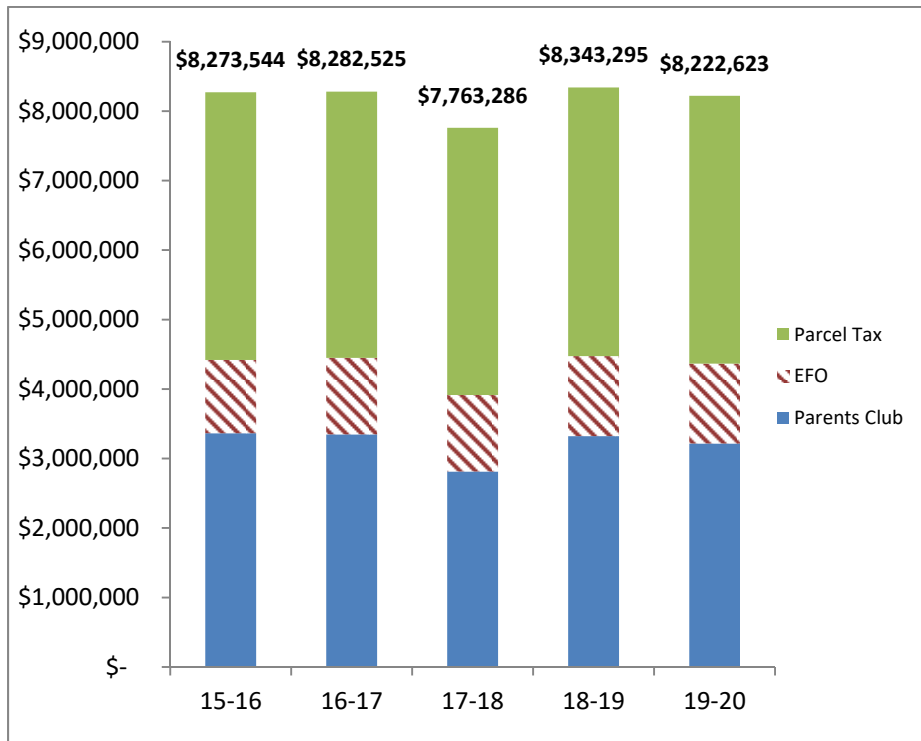
- 8300-8599 – State Revenue:** Based on the Governor’s May Revise, State program revenue will receive a 3.26% cost of living adjustment (COLA). In some cases, actual revenue is calculated based on enrollment and attendance data from the prior year.

State Revenue comprises about 6% of the total district revenue in 2019-20. Due to loss of one-time Mandated Cost funding, the percentage has decreased significantly.

LCFF eliminated most state categorical funding except Lottery, Special Education, and State TUPE. The Mandated Cost Program received \$2.9M from 2015-16 through 2018-19 and will follow a 2-year reserve spending plan that is included in Section 7 under Supplemental Reports.

- 8600-8799 – Local Revenue:** Local sources of revenue continue to provide necessary support for the Orinda schools which represent 30% of the district budget. The school site Parents’ Clubs and the Educational Foundation of Orinda (EFO) provide funding for important instructional programs and support services. The schools also receive a local parcel tax from the community of Orinda. The parcel tax remains at \$509 per parcel for the fiscal year 2019-20 and is non-sunsetting.

The following graph provides a historical record of the generous support for the Orinda schools from both our parents and community members.

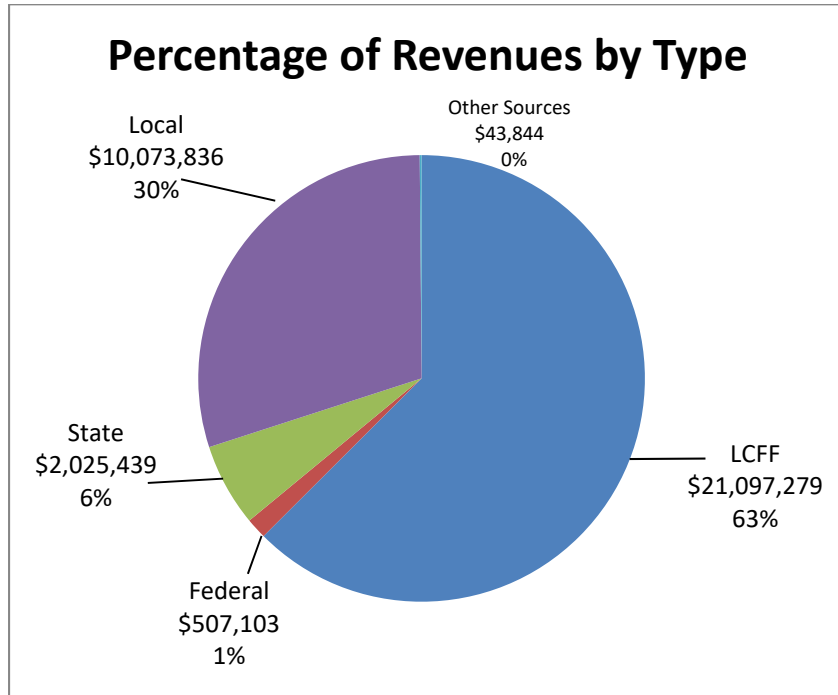


Orinda Union School District
2019-20 Budget

Local revenue comprises 30% of the total district general fund revenue sources. The projected 2019-20 budget for local revenue is \$10,073,836. The table below provides a breakdown of local revenues.

Local Revenue Sources	19/20 Budget	% of Total
Education Foundation of Orinda	\$ 1,150,000	11%
Parents' Clubs	\$ 3,218,623	32%
Parcel Tax	\$ 3,854,000	38%
Special Education - SELPA	\$ 672,472	7%
Other - Indirect Costs/Donations	\$ 1,178,741	12%
Total Local Revenue	\$ 10,073,836	100%

The chart presented below is a breakdown of projected 2019-20 general fund revenues and the percentage by revenue type. Total general fund revenue for 2019-20 is projected to be \$33,747,501.



Expenditure Assumptions:

- 1000-1999 – Certificated Salaries:** Personnel salaries are projected based on the approved salary schedules effective July 1, 2018. Annual step increments and anticipated costs of column movement have been included for all staff eligible for “step and column” increases. Once all approved educational units have been turned in, salary adjustments and budgets will be revised accordingly. Attrition savings is not included in the assumption; any savings will be recognized at First Interim after the staffing has been finalized for 2019-20.

Orinda Union School District
2019-20 Budget

Teacher staffing for 2019-20 is based on a projected enrollment of 2540 (excluding NPS and COE enrollment). The following is a breakdown of enrollment by grade level. Enrollment is revised once the school year begins and at First Interim when the CALPADS student count is certified.

OUSD Enrollment Projection				
by Grade Level				
	2018-19 Actual	2019-20 Projected	2020-21 Projected	2021-22 Projected
TK	69	54	54	54
K	229	245	245	245
1	254	254	254	254
2	278	264	264	264
3	245	263	263	263
4	283	290	290	290
5	283	288	288	288
6	322	293	293	293
7	286	291	291	291
8	290	298	298	298
Total	2539	2540	2540	2540
Difference	3	1	0	0

Based on the enrollment projection above, school site staffing and student ratio data for teacher positions are budgeted according to the chart below.

	Del Rey		Glorietta		Sleepy Hollow		Wagner Ranch		Orinda Int.		Total	
	18-19	19-20	18-19	19-20	18-19	19-20	18-19	19-20	18-19	19-20	18-19	19-20
Classroom Teachers												
Grade TK-3	15	15	15	15	12	12	14	14			56	56
Grade 4-5	5	5	7	7	5	5	5	5			22	22
Grade 6-8									38.84	38.84	38.84	38.84
Total	20	20	22	22	17	17	19	19	38.84	38.84	116.84	116.84
Staff Ratio												
Grade TK-3	19.00	19.00	19.40	19.40	18.42	18.42	20.00	20.21			<i>2019-20 Ratios Based on Projected Enrollment: Oct 2019</i>	
Grade 4-5	27.80	28.00	24.43	25.14	23.60	24.60	27.20	27.80				
Grade 6-8									23.12	22.71		

Orinda Union School District
2019-20 Budget

Other certificated staff noted below provide further support to the educational programs and student services at the school sites. There is a decrease of 1.0 FTE projected at the Orinda Intermediate School in the 2019-20 fiscal year.

	Del Rey		Glorietta		Sleepy Hollow		Wagner Ranch		Orinda Int.		Total	
	18-19	19-20	18-19	19-20	18-19	19-20	18-19	19-20	18-19	19-20	18-19	19-20
Music Teacher	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.67	0.67	3.47	3.47
Librarian									1.00	1.00	1.00	1.00
Elem Art Teacher	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50			2.00	2.00
Elem P.E. Teacher	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70			2.80	2.80
Special Education Teacher	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	4.00	4.00	5.00	5.00
School Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	5.00	5.00
Middle School Counselor									2.00	2.00	2.00	2.00
Associate Principal/Dean									2.00	1.00	2.00	1.00
Total	2.90	2.90	2.90	2.90	2.90	2.90	3.90	3.90	10.67	9.67	23.27	22.27

District level certificated staff projections for 2019-20 have been developed based on the existing support structure for 2018-19.

Position	Classification	2018-19	2019-20
Superintendent	Administrative	1.00	1.00
Director, Curriculum & Instruction	Management	1.00	1.00
Director, Student Services	Management	1.00	1.00
Director, Personnel	Management	1.00	1.00
Literacy Instructional Coach	Teacher	1.00	1.00
Math Instructional Coach	Teacher	1.00	1.00
Technology Instructional Coach	Teacher	1.00	1.00
STEAM Instructional Coach	Teacher	1.00	1.00
English Language Learner Teacher	Teacher	1.00	1.00
Intervention Teacher	Teacher	2.00	2.00
School Counselor	Counselor	2.00	2.00
School Nurse	Nurse	0.50	0.50
Special Education: Behavior Specialist	Support Provider	0.40	0.40
Special Education: Inclusion Specialist	Support Provider	2.00	2.00
Special Education: Instructional Support	Support Provider	4.00	4.00
Special Education: Occupational Therapist	Support Provider	1.00	1.00
Special Education: Psychologist	Support Provider	3.10	3.10
Special Education: Speech Pathologist	Support Provider	1.60	1.60
Total		25.60	25.60

- 2000-2999 – Classified Salaries:** Personnel salaries are projected based on the approved salary schedules effective July 1, 2018. Annual step increments have been included for all staff eligible for the increase. Classified staffing for 2019-20 is based on a projected enrollment of 2540 (excluding NPS and COE enrollment). Revisions to classified staffing levels will be recognized at First Interim after the staffing has been finalized for 2019-20.

Orinda Union School District
2019-20 Budget

Certain school site classified staff are funded by EFO and Parents' Clubs such as additional clerical support, Instructional Assistants and the Library Technician.

	Del Rey		Glorietta		Sleepy Hollow		Wagner Ranch		Orinda Int.		Total	
	18-19	19-20	18-19	19-20	18-19	19-20	18-19	19-20	18-19	19-20	18-19	19-20
Instructional Assistant	5.80	5.80	6.06	6.06	6.67	6.67	5.44	5.44			23.97	23.97
Library Technician	0.49	0.49	0.48	0.48	0.48	0.48	0.49	0.49			1.93	1.93
Yard Duty	0.83	0.83	1.43	1.43	1.11	1.11	1.12	1.12			4.49	4.49
School Clerk	0.49	0.49	0.49	0.49	0.50	0.50	0.48	0.48	2.00	2.00	3.95	3.95
School Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	5.00	5.00
Custodian	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	12.00	12.00
Special Services Assistant	5.14	5.14	2.50	2.50	1.41	1.41	2.99	2.99	7.84	7.84	19.88	19.88
Total	17.75	17.75	15.95	15.95	15.17	15.17	15.51	15.51	18.84	18.84	83.22	83.22

The following district wide classified staff provide support services for the entire district. There is a .20 FTE decrease in the Account Clerk position.

Position	Classification	2018-19	2019-20
Account Clerk	Classified	2.00	1.80
Accountant	Classified Confidential	1.00	1.00
Administrative Secretary	Classified	2.00	2.00
Assistive Technology Assistant	Classified	0.63	0.63
Custodian (District Office)	Classified	0.49	0.49
Director, Business Services	Classified Management	1.00	1.00
Director, M&O and Facilities	Classified Management	1.00	1.00
Director, Technology	Classified Management	1.00	1.00
Executive Assistant to Superintendent	Classified Confidential	1.00	1.00
Groundskeeper	Classified	1.00	1.00
Maintenance Craftsperson	Classified	4.00	4.00
Payroll Technician	Classified Confidential	1.00	1.00
Personnel Technician	Classified Confidential	1.00	1.00
Technology Helpdesk/District Clerical Support	Classified	1.00	1.00
Technology Support Technician	Classified	2.00	2.00
Total		20.11	19.91

Orinda Union School District
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- **3000-3999 – Employee Benefits:** The following payroll rates are used when calculating the employee benefits for the 2019-20 fiscal year.

Statutory Payroll Related Costs	Rate
State Teachers' Retirement System (STRS)	16.700%
Public Employees' Retirement System (PERS)	20.733%
FICA (Social Security)	6.200%
Medicare	1.450%
State Unemployment Insurance (SUI)	0.050%
Workers' Compensation Insurance (WC)	1.630%

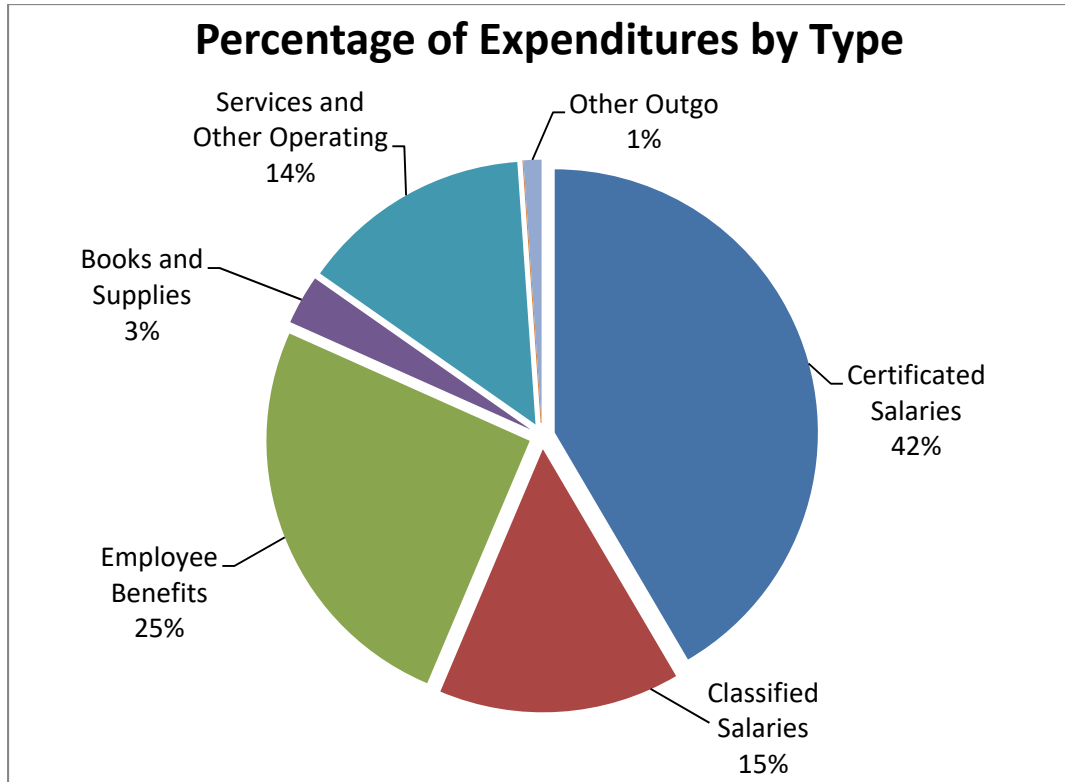
The Governor's May Revise included a decrease to the employer paid portion of STRS by 0.40% and increased PERS by 0.033% for an estimated savings of \$61,809. The revised costs are included in the budget and in the multi-year projection.

Medical insurance premiums are expected to increase in January 2020. The increase in costs associated with employees who are currently below the health benefit cap have been included in the budget. The medical benefit caps are budgeted as follows: \$1,560/month for certificated staff and \$1,545/month for classified staff.

- **4000-4999 – Books & Supplies:** Budget projections in books and supplies are based upon the anticipated textbook and instructional materials needed for the upcoming budget year and adjusted for the Consumer Price Index (CPI) of 3.38% over the cost of prior year.
- **5000-5999 – Services and Other Operating Expenditures:** Staff development and conference budgets have been modified to reflect the anticipated staff development for the budget year. These expenditures will be funded primarily through Tier II Professional Development and Lottery funds. Utilities were adjusted for the Consumer Price Index (CPI) of 3.38% and legal and audit fees have been adjusted based on current contracts. If necessary, the budget will be modified throughout the year as new data on contracts and services are realized.
- **6000-9999 – Capital Outlay:** No capital outlay is projected at this time.
- **7100-7699 – Other Outgo/Uses:** This budget category is where we annually budget the amount we anticipate to transfer to other school districts for our "out of district" placements of special needs students. A majority of this budget surrounds the costs associated with our pre-school age students (age 3 to 5). The budget is anticipated to remain stable in this category and adjustments will be made as new placement information becomes available.

Orinda Union School District
2019-20 Budget

The chart presented below is a breakdown of district expenditures by percentage and the type.



- 7900-7999 – Ending Fund Balance:** The following table reflects the estimated components of ending fund balance on June 30, 2020. This amount will change after the fiscal year end closing is completed and the actual 2018-19 revenue and expenditures are finalized.

	Unrestricted	Restricted	Total
Components of the Ending Fund Balance	4,778,771	601,533	5,380,304
Nonspendable:			
Revolving Cash	7,500		7,500
Vacation Accrual	78,598		78,598
Restricted:			
Legally Restricted Balance		601,533	601,533
Committed:			
Assigned:			
Mandated Cost Reimbursement	334,894		334,894
Lottery	835,137		835,137
Unassigned:			
Economic Uncertainties 9%	3,060,000		3,060,000
Unassigned / Unappropriated Ending Fund Balance	462,642	0	462,642



Section 4

General Fund Budget



ORINDA UNION SCHOOL DISTRICT
2019-20 General Fund Summary

	2018-19 Estimated Actuals			2019-20 Budget			Comparison		
	2018-19 Unrestricted	2018-19 Restricted	2018-19 Total	2019-20 Unrestricted	2019-20 Restricted	2019-20 Total	Unrestricted	Restricted	Total
REVENUE									
LCFF	\$ 19,720,277	\$ 628,456	\$ 20,348,733	\$ 20,468,823	\$ 628,456	\$ 21,097,279	\$ 748,546	\$ -	\$ 748,546
Federal	\$ -	\$ 534,932	\$ 534,932	\$ -	\$ 507,103	\$ 507,103	\$ -	\$ (27,829)	\$ (27,829)
State	\$ 927,286	\$ 1,672,517	\$ 2,599,803	\$ 395,577	\$ 1,629,862	\$ 2,025,439	\$ (531,709)	\$ (42,655)	\$ (574,364)
Local	\$ 5,484,936	\$ 4,665,222	\$ 10,150,158	\$ 5,394,235	\$ 4,679,601	\$ 10,073,836	\$ (90,701)	\$ 14,379	\$ (76,322)
TOTAL	\$ 26,132,499	\$ 7,501,127	\$ 33,633,626	\$ 26,258,635	\$ 7,445,022	\$ 33,703,657	\$ 126,136	\$ (56,105)	\$ 70,031
EXPENDITURES									
Certificated	\$ 10,291,766	\$ 4,173,221	\$ 14,464,987	\$ 9,869,545	\$ 4,136,532	\$ 14,006,077	\$ (422,221)	\$ (36,689)	\$ (458,910)
Classified	\$ 3,647,603	\$ 1,357,668	\$ 5,005,271	\$ 3,665,331	\$ 1,330,858	\$ 4,996,189	\$ 17,728	\$ (26,810)	\$ (9,082)
Benefits	\$ 4,878,511	\$ 3,333,517	\$ 8,212,028	\$ 5,044,791	\$ 3,489,907	\$ 8,534,698	\$ 166,280	\$ 156,390	\$ 322,670
Books & Supplies	\$ 1,062,774	\$ 329,974	\$ 1,392,748	\$ 667,622	\$ 357,966	\$ 1,025,588	\$ (395,152)	\$ 27,992	\$ (367,160)
Contract Services	\$ 3,027,198	\$ 2,695,529	\$ 5,722,727	\$ 2,570,072	\$ 2,205,088	\$ 4,775,160	\$ (457,126)	\$ (490,441)	\$ (947,567)
Capital Outlay	\$ 120,777	\$ 42,069	\$ 162,846	\$ -	\$ -	\$ -	\$ (120,777)	\$ (42,069)	\$ (162,846)
Other Outgo	\$ (16,472)	\$ 390,812	\$ 374,340	\$ (1,549)	\$ 373,797	\$ 372,248	\$ 14,923	\$ (17,015)	\$ (2,092)
TOTAL	\$ 23,012,157	\$ 12,322,790	\$ 35,334,947	\$ 21,815,812	\$ 11,894,148	\$ 33,709,960	\$ (1,196,345)	\$ (428,642)	\$ (1,624,987)
Revenue vs. Expenditures	\$ 3,120,342	\$ (4,821,663)	\$ (1,701,321)	\$ 4,442,823	\$ (4,449,126)	\$ (6,303)	\$ 1,322,481	\$ 372,537	\$ 1,695,018
OTHER SOURCES/USES									
Sources/Uses	\$ 486,643.00	\$ -	\$ 486,643.00	\$ 43,844.00	\$ -	\$ 43,844	\$ (442,799)	\$ -	\$ (442,799)
Cont. to Rest. Programs	\$ (4,796,449)	\$ 4,796,449	\$ -	\$ (4,393,888)	\$ 4,393,888	\$ -	\$ 402,561	\$ (402,561)	\$ -
TOTAL	\$ (4,309,806)	\$ 4,796,449	\$ 486,643	\$ (4,350,044)	\$ 4,393,888	\$ 43,844	\$ (40,238)	\$ (402,561)	\$ (442,799)
Excess (Deficiency) of Revenue Over Expenditures/Other Sources/Uses	\$ (1,189,464)	\$ (25,214)	\$ (1,214,678)	\$ 92,779.00	\$ (55,238)	\$ 37,541	\$ 1,282,243	\$ (30,024)	\$ 1,252,219
July 1 Fund Balance	\$ 5,875,456	\$ 681,985	\$ 6,557,441	\$ 4,685,992	\$ 656,771	\$ 5,342,763	\$ (1,189,464)	\$ (25,214)	\$ (1,214,678)
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June 30 Fund Balance	\$ 4,685,992	\$ 656,771	\$ 5,342,763	\$ 4,778,771	\$ 601,533	\$ 5,380,304	\$ 92,779	\$ (55,238)	\$ 37,541
Components of Fund Balance									
Nonspendable / Legally Restricted	\$ 86,098	\$ 656,771	\$ 742,869	\$ 86,098	\$ 601,533	\$ 687,631	\$ -	\$ (55,238)	\$ (55,238)
Reserve for Economic Uncertainty	\$ 3,144,358	\$ -	\$ 3,144,358	\$ 3,060,000	\$ -	\$ 3,060,000	\$ (84,358)	\$ -	\$ (84,358)
Assigned:									
Lottery	\$ 695,035	\$ -	\$ 695,035	\$ 835,137	\$ -	\$ 835,137	\$ 140,102	\$ -	\$ 140,102
Mandated Cost Reimbursement	\$ 760,501	\$ -	\$ 760,501	\$ 334,894	\$ -	\$ 334,894	\$ (425,607)	\$ -	\$ (425,607)
Unassigned/Unappropriated	\$ 0	\$ 0	\$ 0	\$ 462,642	\$ 0	\$ 462,642	\$ 462,642	\$ -	\$ 462,642

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	19,720,277.00	628,456.00	20,348,733.00	20,468,823.00	628,456.00	21,097,279.00	3.7%
2) Federal Revenue		8100-8299	0.00	534,932.00	534,932.00	0.00	507,103.00	507,103.00	-5.2%
3) Other State Revenue		8300-8599	927,286.00	1,672,517.00	2,599,803.00	395,577.00	1,629,862.00	2,025,439.00	-22.1%
4) Other Local Revenue		8600-8799	5,484,936.00	4,665,222.00	10,150,158.00	5,394,235.00	4,679,601.00	10,073,836.00	-0.8%
5) TOTAL, REVENUES			26,132,499.00	7,501,127.00	33,633,626.00	26,258,635.00	7,445,022.00	33,703,657.00	0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,291,766.00	4,173,221.00	14,464,987.00	9,869,545.00	4,136,532.00	14,006,077.00	-3.2%
2) Classified Salaries		2000-2999	3,647,603.00	1,357,668.00	5,005,271.00	3,665,331.00	1,330,858.00	4,996,189.00	-0.2%
3) Employee Benefits		3000-3999	4,878,511.00	3,333,517.00	8,212,028.00	5,044,791.00	3,489,907.00	8,534,698.00	3.9%
4) Books and Supplies		4000-4999	1,062,774.00	329,974.00	1,392,748.00	667,622.00	357,966.00	1,025,588.00	-26.4%
5) Services and Other Operating Expenditures		5000-5999	3,027,198.00	2,695,529.00	5,722,727.00	2,570,072.00	2,205,088.00	4,775,160.00	-16.6%
6) Capital Outlay		6000-6999	120,777.00	42,069.00	162,846.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,500.00	358,840.00	374,340.00	15,500.00	356,748.00	372,248.00	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(31,972.00)	31,972.00	0.00	(17,049.00)	17,049.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,012,157.00	12,322,790.00	35,334,947.00	21,815,812.00	11,894,148.00	33,709,960.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,120,342.00	(4,821,663.00)	(1,701,321.00)	4,442,823.00	(4,449,126.00)	(6,303.00)	-99.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	442,799.00	0.00	442,799.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	43,844.00	0.00	43,844.00	43,844.00	0.00	43,844.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,796,449.00)	4,796,449.00	0.00	(4,393,888.00)	4,393,888.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,309,806.00)	4,796,449.00	486,643.00	(4,350,044.00)	4,393,888.00	43,844.00	-91.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,189,464.00)	(25,214.00)	(1,214,678.00)	92,779.00	(55,238.00)	37,541.00	-103.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,875,455.64	681,985.17	6,557,440.81	4,685,991.64	656,771.17	5,342,762.81	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,875,455.64	681,985.17	6,557,440.81	4,685,991.64	656,771.17	5,342,762.81	-18.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,875,455.64	681,985.17	6,557,440.81	4,685,991.64	656,771.17	5,342,762.81	-18.5%
2) Ending Balance, June 30 (E + F1e)			4,685,991.64	656,771.17	5,342,762.81	4,778,770.64	601,533.17	5,380,303.81	0.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	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	78,598.00	0.00	78,598.00	78,598.00	0.00	78,598.00	0.0%
b) Restricted		9740	0.00	656,771.17	656,771.17	0.00	601,533.17	601,533.17	-8.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	334,895.00	0.00	334,895.00	New
EFB 1X MANDATED COSTS	0000	9780				334,895.00		334,895.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,060,000.00	0.00	3,060,000.00	3,060,000.00	0.00	3,060,000.00	0.0%
Unassigned/Unappropriated Amount		9790	1,539,893.64	0.00	1,539,893.64	1,297,777.64	0.00	1,297,777.64	-15.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	6,611,274.00	0.00	6,611,274.00	7,255,063.00	0.00	7,255,063.00	9.7%
Education Protection Account State Aid - Current Year		8012	494,298.00	0.00	494,298.00	498,132.00	0.00	498,132.00	0.8%
State Aid - Prior Years		8019	176.00	0.00	176.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	70,058.00	0.00	70,058.00	69,982.00	0.00	69,982.00	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	3.00	0.00	3.00	New
Other Subventions/In-Lieu Taxes		8029	442.00	0.00	442.00	542.00	0.00	542.00	22.6%
County & District Taxes Secured Roll Taxes		8041	10,940,917.00	0.00	10,940,917.00	10,922,268.00	0.00	10,922,268.00	-0.2%
Unsecured Roll Taxes		8042	302,028.00	0.00	302,028.00	310,398.00	0.00	310,398.00	2.8%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	291,443.00	0.00	291,443.00	291,443.00	0.00	291,443.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,009,641.00	0.00	1,009,641.00	1,089,180.00	0.00	1,089,180.00	7.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	31,812.00	0.00	31,812.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			19,720,277.00	0.00	19,720,277.00	20,468,823.00	0.00	20,468,823.00	3.8%
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	628,456.00	628,456.00	0.00	628,456.00	628,456.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,720,277.00	628,456.00	20,348,733.00	20,468,823.00	628,456.00	21,097,279.00	3.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	451,054.00	451,054.00	0.00	449,300.00	449,300.00	-0.4%
Special Education Discretionary Grants		8182	0.00	65,979.00	65,979.00	0.00	34,557.00	34,557.00	-47.6%
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		0.00	0.00		0.00	0.00	0.0%
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		23,714.00	23,714.00		23,246.00	23,246.00	-2.0%
Title III, Part A, Immigrant Student Program	4201	8290		(5,815.00)	(5,815.00)		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	534,932.00	534,932.00	0.00	507,103.00	507,103.00	-5.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	531,051.00	0.00	531,051.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	388,992.00	136,534.00	525,526.00	389,787.00	136,813.00	526,600.00	0.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		7,317.00	7,317.00		7,317.00	7,317.00	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	7,243.00	1,528,666.00	1,535,909.00	5,790.00	1,485,732.00	1,491,522.00	-2.9%
TOTAL, OTHER STATE REVENUE			927,286.00	1,672,517.00	2,599,803.00	395,577.00	1,629,862.00	2,025,439.00	-22.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	3,867,382.00	3,867,382.00	0.00	3,854,000.00	3,854,000.00	-0.3%
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	6,612.00	6,612.00	0.00	12,000.00	12,000.00	81.5%
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	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Interest		8660	92,023.00	0.00	92,023.00	94,741.00	0.00	94,741.00	3.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	141,129.00	141,129.00	0.00	141,129.00	141,129.00	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	440,000.00	0.00	440,000.00	440,000.00	0.00	440,000.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,852,913.00	28,435.00	4,881,348.00	4,759,494.00	0.00	4,759,494.00	-2.5%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		621,664.00	621,664.00		672,472.00	672,472.00	8.2%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,484,936.00	4,665,222.00	10,150,158.00	5,394,235.00	4,679,601.00	10,073,836.00	-0.8%
TOTAL, REVENUES			26,132,499.00	7,501,127.00	33,633,626.00	26,258,635.00	7,445,022.00	33,703,657.00	0.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,191,725.00	3,806,699.00	11,998,424.00	7,933,859.00	3,739,348.00	11,673,207.00	-2.7%
Certificated Pupil Support Salaries		1200	395,113.00	236,395.00	631,508.00	394,480.00	229,651.00	624,131.00	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,638,806.00	130,127.00	1,768,933.00	1,475,084.00	167,533.00	1,642,617.00	-7.1%
Other Certificated Salaries		1900	66,122.00	0.00	66,122.00	66,122.00	0.00	66,122.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,291,766.00	4,173,221.00	14,464,987.00	9,869,545.00	4,136,532.00	14,006,077.00	-3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	691,337.00	738,239.00	1,429,576.00	706,347.00	719,494.00	1,425,841.00	-0.3%
Classified Support Salaries		2200	718,310.00	456,939.00	1,175,249.00	752,951.00	450,757.00	1,203,708.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	568,258.00	125,032.00	693,288.00	589,035.00	125,032.00	714,067.00	3.0%
Clerical, Technical and Office Salaries		2400	1,211,145.00	36,219.00	1,247,364.00	1,188,624.00	35,405.00	1,224,029.00	-1.9%
Other Classified Salaries		2900	458,555.00	1,239.00	459,794.00	428,374.00	170.00	428,544.00	-6.8%
TOTAL, CLASSIFIED SALARIES			3,647,603.00	1,357,668.00	5,005,271.00	3,665,331.00	1,330,858.00	4,996,189.00	-0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,561,919.00	1,947,379.00	3,509,298.00	1,607,015.00	2,045,744.00	3,652,759.00	4.1%
PERS		3201-3202	474,828.00	215,434.00	690,262.00	576,995.00	258,339.00	835,334.00	21.0%
OASDI/Medicare/Alternative		3301-3302	427,172.00	162,269.00	589,441.00	408,964.00	159,128.00	568,092.00	-3.6%
Health and Welfare Benefits		3401-3402	1,632,578.00	911,041.00	2,543,619.00	1,705,136.00	931,523.00	2,636,659.00	3.7%
Unemployment Insurance		3501-3502	6,799.00	2,657.00	9,456.00	6,486.00	2,690.00	9,176.00	-3.0%
Workers' Compensation		3601-3602	255,299.00	93,115.00	348,414.00	238,331.00	90,500.00	328,831.00	-5.6%
OPEB, Allocated		3701-3702	503,946.00	0.00	503,946.00	487,386.00	0.00	487,386.00	-3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,970.00	1,622.00	17,592.00	14,478.00	1,983.00	16,461.00	-6.4%
TOTAL, EMPLOYEE BENEFITS			4,878,511.00	3,333,517.00	8,212,028.00	5,044,791.00	3,489,907.00	8,534,698.00	3.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,208.00	62,125.00	64,333.00	5,497.00	80,350.00	85,847.00	33.4%
Books and Other Reference Materials		4200	84,229.00	32,230.00	116,459.00	53,243.00	0.00	53,243.00	-54.3%
Materials and Supplies		4300	828,109.00	206,506.00	1,034,615.00	479,940.00	269,327.00	749,267.00	-27.6%
Noncapitalized Equipment		4400	135,378.00	29,113.00	164,491.00	116,856.00	8,289.00	125,145.00	-23.9%
Food		4700	12,850.00	0.00	12,850.00	12,086.00	0.00	12,086.00	-5.9%
TOTAL, BOOKS AND SUPPLIES			1,062,774.00	329,974.00	1,392,748.00	667,622.00	357,966.00	1,025,588.00	-26.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	126,444.00	126,444.00	0.00	126,444.00	126,444.00	0.0%
Travel and Conferences		5200	85,198.00	15,033.00	100,231.00	90,124.00	20,395.00	110,519.00	10.3%
Dues and Memberships		5300	18,939.00	2,918.00	21,857.00	12,907.00	2,918.00	15,825.00	-27.6%
Insurance		5400 - 5450	193,712.00	0.00	193,712.00	223,563.00	0.00	223,563.00	15.4%
Operations and Housekeeping Services		5500	501,898.00	3,175.00	505,073.00	506,242.00	3,175.00	509,417.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	391,402.00	41,779.00	433,181.00	453,322.00	32,561.00	485,883.00	12.2%
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	1,666,364.00	2,505,108.00	4,171,472.00	1,117,794.00	2,018,523.00	3,136,317.00	-24.8%
Communications		5900	169,685.00	1,072.00	170,757.00	166,120.00	1,072.00	167,192.00	-2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,027,198.00	2,695,529.00	5,722,727.00	2,570,072.00	2,205,088.00	4,775,160.00	-16.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	10,000.00	10,000.00	0.00	0.00	0.00	-100.0%
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	120,777.00	32,069.00	152,846.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,777.00	42,069.00	162,846.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	15,500.00	358,840.00	374,340.00	15,500.00	356,748.00	372,248.00	-0.6%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,500.00	358,840.00	374,340.00	15,500.00	356,748.00	372,248.00	-0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(31,972.00)	31,972.00	0.00	(17,049.00)	17,049.00	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			(31,972.00)	31,972.00	0.00	(17,049.00)	17,049.00	0.00	0.0%
TOTAL, EXPENDITURES			23,012,157.00	12,322,790.00	35,334,947.00	21,815,812.00	11,894,148.00	33,709,960.00	-4.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	442,799.00	0.00	442,799.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			442,799.00	0.00	442,799.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	43,844.00	0.00	43,844.00	43,844.00	0.00	43,844.00	0.0%
(c) TOTAL, SOURCES			43,844.00	0.00	43,844.00	43,844.00	0.00	43,844.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,796,449.00)	4,796,449.00	0.00	(4,393,888.00)	4,393,888.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,796,449.00)	4,796,449.00	0.00	(4,393,888.00)	4,393,888.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,309,806.00)	4,796,449.00	486,643.00	(4,350,044.00)	4,393,888.00	43,844.00	-91.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	19,720,277.00	628,456.00	20,348,733.00	20,468,823.00	628,456.00	21,097,279.00	3.7%
2) Federal Revenue		8100-8299	0.00	534,932.00	534,932.00	0.00	507,103.00	507,103.00	-5.2%
3) Other State Revenue		8300-8599	927,286.00	1,672,517.00	2,599,803.00	395,577.00	1,629,862.00	2,025,439.00	-22.1%
4) Other Local Revenue		8600-8799	5,484,936.00	4,665,222.00	10,150,158.00	5,394,235.00	4,679,601.00	10,073,836.00	-0.8%
5) TOTAL, REVENUES			26,132,499.00	7,501,127.00	33,633,626.00	26,258,635.00	7,445,022.00	33,703,657.00	0.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		13,862,961.00	8,979,239.00	22,842,200.00	13,134,908.00	9,009,208.00	22,144,116.00	-3.1%
2) Instruction - Related Services	2000-2999		2,629,751.00	1,210,278.00	3,840,029.00	2,411,311.00	884,279.00	3,295,590.00	-14.2%
3) Pupil Services	3000-3999		484,006.00	569,092.00	1,053,098.00	493,232.00	569,478.00	1,062,710.00	0.9%
4) Ancillary Services	4000-4999		24,294.00	1,360.00	25,654.00	24,294.00	1,049.00	25,343.00	-1.2%
5) Community Services	5000-5999		769,316.00	5,629.00	774,945.00	755,706.00	5,421.00	761,127.00	-1.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,929,941.00	60,543.00	2,990,484.00	2,728,856.00	53,164.00	2,782,020.00	-7.0%
8) Plant Services	8000-8999		2,296,388.00	1,137,809.00	3,434,197.00	2,252,005.00	1,014,801.00	3,266,806.00	-4.9%
9) Other Outgo	9000-9999	Except 7600-7699	15,500.00	358,840.00	374,340.00	15,500.00	356,748.00	372,248.00	-0.6%
10) TOTAL, EXPENDITURES			23,012,157.00	12,322,790.00	35,334,947.00	21,815,812.00	11,894,148.00	33,709,960.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,120,342.00	(4,821,663.00)	(1,701,321.00)	4,442,823.00	(4,449,126.00)	(6,303.00)	-99.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	442,799.00	0.00	442,799.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	43,844.00	0.00	43,844.00	43,844.00	0.00	43,844.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,796,449.00)	4,796,449.00	0.00	(4,393,888.00)	4,393,888.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,309,806.00)	4,796,449.00	486,643.00	(4,350,044.00)	4,393,888.00	43,844.00	-91.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,189,464.00)	(25,214.00)	(1,214,678.00)	92,779.00	(55,238.00)	37,541.00	-103.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,875,455.64	681,985.17	6,557,440.81	4,685,991.64	656,771.17	5,342,762.81	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,875,455.64	681,985.17	6,557,440.81	4,685,991.64	656,771.17	5,342,762.81	-18.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,875,455.64	681,985.17	6,557,440.81	4,685,991.64	656,771.17	5,342,762.81	-18.5%
2) Ending Balance, June 30 (E + F1e)			4,685,991.64	656,771.17	5,342,762.81	4,778,770.64	601,533.17	5,380,303.81	0.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	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	78,598.00	0.00	78,598.00	78,598.00	0.00	78,598.00	0.0%
b) Restricted		9740	0.00	656,771.17	656,771.17	0.00	601,533.17	601,533.17	-8.4%
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	0.00	0.00	0.00	334,895.00	0.00	334,895.00	New
EFB 1X MANDATED COSTS	0000	9780				334,895.00		334,895.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,060,000.00	0.00	3,060,000.00	3,060,000.00	0.00	3,060,000.00	0.0%
Unassigned/Unappropriated Amount		9790	1,539,893.64	0.00	1,539,893.64	1,297,777.64	0.00	1,297,777.64	-15.7%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6300	Lottery: Instructional Materials	282,097.32	289,773.32
7311	Classified School Employee Professional Development Block Grant	15,860.00	15,860.00
7510	Low-Performing Students Block Grant	73,113.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	271,520.55	281,719.55
9010	Other Restricted Local	14,180.30	14,180.30
Total, Restricted Balance		656,771.17	601,533.17



Section 5

Other Fund Budgets



**ORINDA UNION SCHOOL DISTRICT
2019-20 Budget - Other Funds**

	Fund 17 Special Reserve Non-Cap Projects	Fund 25 Capital Facilities	Fund 40 Special Reserve Capital Projects	Fund 51 Bond Interest and Redemption	Fund 71 Retiree Benefits
REVENUE					
LCCF	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0
Local	\$0	\$141,000	\$60,000	\$0	\$0
TOTAL	\$0	\$141,000	\$60,000	\$0	\$0
EXPENDITURES					
Certificated	\$0	\$0	\$0	\$0	\$0
Classified	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0
Books & Supplies	\$0	\$0	\$0	\$0	\$0
Contract Services	\$0	\$0	\$268	\$0	\$0
Capital Outlay	\$0	\$150,000	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$150,000	\$268	\$0	\$0
Revenue vs. Expenditures	\$0	-\$9,000	\$59,732	\$0	\$0
OTHER SOURCES/USES					
Sources/Uses	\$0	\$0	\$0	\$0	\$0
Cont. to Rest. Programs	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenue Over Expenditures/Other Sources/Uses	\$0	-\$9,000	\$59,732	\$0	\$0
July 1 Fund Balance	\$0	\$500,798	\$3,541,871	\$33,461	\$1,135,861
Audit Adjustments	\$0	\$0	\$0	\$0	\$0
June 30 Fund Balance	\$0	\$491,798	\$3,601,603	\$33,461	\$1,135,861
Components of Fund Balance					
Legally Restricted Balances	\$0	\$0	\$0	\$0	\$0
Reserve for Economic Uncertainty	\$0	\$0	\$0	\$0	\$0
Other Assignments	\$0	\$491,798	\$3,601,603	\$33,461	\$1,135,861
Unassigned/Unappropriated	\$0	\$0	\$0	\$0	\$0

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	442,799.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(442,799.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(442,799.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	442,798.67	(0.33)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			442,798.67	(0.33)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			442,798.67	(0.33)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.33)	(0.33)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.33)	(0.33)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	442,799.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			442,799.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(442,799.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	142,816.00	141,000.00	-1.3%
5) TOTAL, REVENUES			142,816.00	141,000.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,165.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	16,028.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	150,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,193.00	150,000.00	495.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			117,623.00	(9,000.00)	-107.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			117,623.00	(9,000.00)	-107.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	383,174.59	500,797.59	30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			383,174.59	500,797.59	30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			383,174.59	500,797.59	30.7%
2) Ending Balance, June 30 (E + F1e)			500,797.59	491,797.59	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	500,797.59	491,797.59	-1.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not-Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	4,816.00	3,000.00	-37.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	138,000.00	138,000.00	0.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			142,816.00	141,000.00	-1.3%
TOTAL, REVENUES			142,816.00	141,000.00	-1.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,305.00	0.00	-100.0%
Noncapitalized Equipment		4400	4,860.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,165.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,275.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,753.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,028.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	150,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	150,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			25,193.00	150,000.00	495.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	78,657.00	60,000.00	-23.7%
5) TOTAL, REVENUES			78,657.00	60,000.00	-23.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	153,486.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	291,387.00	268.00	-99.9%
6) Capital Outlay		6000-6999	45,138.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			490,011.00	268.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(411,354.00)	59,732.00	-114.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(411,354.00)	59,732.00	-114.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,953,225.19	3,541,871.19	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,953,225.19	3,541,871.19	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,953,225.19	3,541,871.19	-10.4%
2) Ending Balance, June 30 (E + F1e)			3,541,871.19	3,601,603.19	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,541,871.29	3,601,603.29	1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.10)	(0.10)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	67,298.00	60,000.00	-10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,359.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			78,657.00	60,000.00	-23.7%
TOTAL, REVENUES			78,657.00	60,000.00	-23.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	153,486.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			153,486.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	262.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	291,125.00	268.00	-99.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			291,387.00	268.00	-99.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	45,138.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,138.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			490,011.00	268.00	-99.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	33,461.07	33,461.07	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			33,461.07	33,461.07	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			33,461.07	33,461.07	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	33,461.07	33,461.07	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,135,861.47	1,135,861.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,135,861.47	1,135,861.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,135,861.47	1,135,861.47	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,135,861.47	1,135,861.47	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,135,861.47	1,135,861.47	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%



Section 6

Multiyear Projection



**Orinda Union School District
2019-20 Multi-Year Projection - BUDGET**

General Fund MYP

		2019-20 Unrestricted	2019-20 Restricted	2019-20 Combined	2020-21 Unrestricted	2020-21 Restricted	2020-21 Combined	2021-22 Unrestricted	2021-22 Restricted	2021-22 Combined
Beginning Fund Balance 2018-19 Estimated Actuals		4,685,992	656,771	5,342,763	4,778,771	601,533	5,380,304	4,700,434	482,125	5,182,559
REVENUE										
LCFF Sources	objects 8010-8099	20,468,823	628,456	21,097,279	20,929,940	628,456	21,558,396	21,585,645	628,456	22,214,101
Federal Revenue	objects 8100-8299	0	507,103	507,103	0	507,103	507,103	0	507,103	507,103
State Revenue	objects 8300-8599	395,577	1,629,862	2,025,439	396,318	1,630,122	2,026,440	396,318	1,630,122	2,026,440
Other Local Revenue	objects 8600-8799	5,394,235	4,679,601	10,073,836	5,394,235	4,679,601	10,073,836	5,394,235	4,679,601	10,073,836
Other Sources	objects 8910-8999	(4,350,044)	4,393,888	43,844	(4,350,044)	4,393,888	43,844	(4,350,044)	4,393,888	43,844
Total Revenue		21,908,591	11,838,910	33,747,501	22,370,449	11,839,170	34,209,619	23,026,154	11,839,170	34,865,324
EXPENDITURES										
Certificated Salaries	objects 1000-1999	9,869,545	4,136,532	14,006,077	10,027,016	4,095,707	14,122,723	10,191,052	4,113,933	14,304,985
Classified Salaries	objects 2000-2999	3,665,331	1,330,858	4,996,189	3,713,293	1,336,187	5,049,480	3,763,072	1,341,718	5,104,790
Employee Benefits	objects 3000-3999	5,044,791	3,489,907	8,534,698	5,373,690	3,511,660	8,885,350	5,514,778	3,527,337	9,042,115
Books and Supplies	objects 4000-4999	667,622	357,966	1,025,588	687,877	368,884	1,056,761	712,405	379,655	1,092,060
Services & Other Operating	objects 5000-5999	2,570,072	2,205,088	4,775,160	2,648,459	2,272,343	4,920,802	2,725,794	2,338,696	5,064,490
Capital Outlay	objects 6000-6999	0	0	0	0	0	0	0	0	0
Other Outgo/Interfund Transfers	objects 7000-7699	(1,549)	373,797	372,248	(1,549)	373,797	372,248	(1,549)	373,797	372,248
Total Expenditures		21,815,812	11,894,148	33,709,960	22,448,786	11,958,578	34,407,364	22,905,552	12,075,136	34,980,688

**Orinda Union School District
2019-20 Multi-Year Projection - BUDGET**

General Fund MYP

	2019-20 Unrestricted	2019-20 Restricted	2019-20 Combined	2020-21 Unrestricted	2020-21 Restricted	2020-21 Combined	2021-22 Unrestricted	2021-22 Restricted	2021-22 Combined
Excess (Deficit) of Revenue over Expenditures	92,779	(55,238)	37,541	(78,337)	(119,408)	(197,745)	120,602	(235,966)	(115,364)
Components of the Ending Fund Balance	4,778,771	601,533	5,380,304	4,700,434	482,125	5,182,559	4,821,037	246,159	5,067,195
Nonspendable:									
Revolving Cash	7,500		7,500	7,500		7,500	7,500		7,500
Vacation Accrual	78,598		78,598	78,598		78,598	78,598		78,598
Restricted:									
Legally Restricted Balance		601,533	601,533		482,125	482,125		246,159	246,159
Committed:									
Assigned:									
Mandated Cost Reimbursement	334,895		334,895	334,895		334,895	334,895		334,895
Lottery	835,137		835,137	835,137		835,137	835,137		835,137
Unassigned:									
Economic Uncertainties 9%	3,060,000		3,060,000	3,096,663		3,096,663	3,148,262		3,148,262
Unassigned / Unappropriated Ending Fund Balance	462,641	0	462,641	347,642	0	347,642	416,645	0	416,645
			462,641			347,642			416,645

BUDGET ASSUMPTIONS

- a.) Collective bargaining settled through 2018-19
- b.) Mandated Cost one-time funding eliminated in 2019-20

REVENUE	2019-20	2020-21	2021-22
COLA	3.26%	3.00%	2.80%
GAP	100.00%	100.00%	100.00%
CALPADS	2,551	2,551	2,551
ADA	2,461.80	2,461.80	2,461.80
UPC	87	87	87
UPP	3.49%	3.41%	3.41%

EXPENSE	2019-20	2020-21	2021-22
Step/Column	2.00%	2.00%	2.00%
STRS Reform	0.42%	1.40%	-0.30%
PERS Reform	2.671%	2.867%	1.300%
CPI	3.38%	3.16%	3.05%
Lottery-Unrestr	\$ 151.00	\$ 151.00	\$ 151.00
Lottery-Restr	\$ 53.00	\$ 53.00	\$ 53.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	21,097,279.00	2.19%	21,558,396.00	3.04%	22,214,101.00
2. Federal Revenues	8100-8299	507,103.00	0.00%	507,103.00	0.00%	507,103.00
3. Other State Revenues	8300-8599	2,025,439.00	0.05%	2,026,440.00	0.00%	2,026,440.00
4. Other Local Revenues	8600-8799	10,073,836.00	0.00%	10,073,836.00	0.00%	10,073,836.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	43,844.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	43,844.00	0.00%	43,844.00
6. Total (Sum lines A1 thru A5c)		33,747,501.00	1.37%	34,209,619.00	1.92%	34,865,324.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,006,077.00		14,122,723.00
b. Step & Column Adjustment				174,968.00		182,262.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(58,322.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,006,077.00	0.83%	14,122,723.00	1.29%	14,304,985.00
2. Classified Salaries						
a. Base Salaries				4,996,189.00		5,049,480.00
b. Step & Column Adjustment				53,291.00		55,310.00
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	4,996,189.00	1.07%	5,049,480.00	1.10%	5,104,790.00
3. Employee Benefits	3000-3999	8,534,698.00	4.11%	8,885,350.00	1.76%	9,042,115.00
4. Books and Supplies	4000-4999	1,025,588.00	3.04%	1,056,761.00	3.34%	1,092,060.00
5. Services and Other Operating Expenditures	5000-5999	4,775,160.00	3.05%	4,920,802.00	2.92%	5,064,490.00
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	372,248.00	0.00%	372,248.00	0.00%	372,248.00
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,709,960.00	2.07%	34,407,364.00	1.67%	34,980,688.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		37,541.00		(197,745.00)		(115,364.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,342,762.81		5,380,303.81		5,182,558.81
2. Ending Fund Balance (Sum lines C and D1)		5,380,303.81		5,182,558.81		5,067,194.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	86,098.00		86,098.00		86,098.00
b. Restricted	9740	601,533.17		482,125.17		246,159.17
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	334,895.00		334,895.00		334,895.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,060,000.00		3,096,663.00		3,148,262.00
2. Unassigned/Unappropriated	9790	1,297,777.64		1,182,777.64		1,251,780.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,380,303.81		5,182,558.81		5,067,194.81

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,060,000.00		3,096,663.00		3,148,262.00
c. Unassigned/Unappropriated	9790	1,297,777.64		1,182,777.64		1,251,780.64
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	(0.33)		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,357,777.31		4,279,440.64		4,400,042.64
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.93%		12.44%		12.58%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,470.52		2,470.52		2,470.52
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		33,709,960.00		34,407,364.00		34,980,688.00
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)		33,709,960.00		34,407,364.00		34,980,688.00
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)		1,011,298.80		1,032,220.92		1,049,420.64
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)		1,011,298.80		1,032,220.92		1,049,420.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	20,468,823.00	2.25%	20,929,940.00	3.13%	21,585,645.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	395,577.00	0.19%	396,318.00	0.00%	396,318.00
4. Other Local Revenues	8600-8799	5,394,235.00	0.00%	5,394,235.00	0.00%	5,394,235.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	43,844.00	-100.00%	0.00	0.00%	
c. Contributions	8980-8999	(4,393,888.00)	-1.00%	(4,350,044.00)	0.00%	(4,350,044.00)
6. Total (Sum lines A1 thru A5c)		21,908,591.00	2.11%	22,370,449.00	2.93%	23,026,154.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,869,545.00		10,027,016.00
b. Step & Column Adjustment				157,471.00		164,036.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,869,545.00	1.60%	10,027,016.00	1.64%	10,191,052.00
2. Classified Salaries						
a. Base Salaries				3,665,331.00		3,713,293.00
b. Step & Column Adjustment				47,962.00		49,779.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,665,331.00	1.31%	3,713,293.00	1.34%	3,763,072.00
3. Employee Benefits	3000-3999	5,044,791.00	6.52%	5,373,690.00	2.63%	5,514,778.00
4. Books and Supplies	4000-4999	667,622.00	3.03%	687,877.00	3.57%	712,405.00
5. Services and Other Operating Expenditures	5000-5999	2,570,072.00	3.05%	2,648,459.00	2.92%	2,725,794.00
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	15,500.00	0.00%	15,500.00	0.00%	15,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(17,049.00)	0.00%	(17,049.00)	0.00%	(17,049.00)
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)						
11. Total (Sum lines B1 thru B10)		21,815,812.00	2.90%	22,448,786.00	2.03%	22,905,552.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		92,779.00		(78,337.00)		120,602.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,685,991.64		4,778,770.64		4,700,433.64
2. Ending Fund Balance (Sum lines C and D1)		4,778,770.64		4,700,433.64		4,821,035.64
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	86,098.00		86,098.00		86,098.00
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	334,895.00		334,895.00		334,895.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,060,000.00		3,096,663.00		3,148,262.00
2. Unassigned/Unappropriated	9790	1,297,777.64		1,182,777.64		1,251,780.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,778,770.64		4,700,433.64		4,821,035.64

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,060,000.00		3,096,663.00		3,148,262.00
c. Unassigned/Unappropriated	9790	1,297,777.64		1,182,777.64		1,251,780.64
(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	(0.33)				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,357,777.31		4,279,440.64		4,400,042.64

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	628,456.00	0.00%	628,456.00	0.00%	628,456.00
2. Federal Revenues	8100-8299	507,103.00	0.00%	507,103.00	0.00%	507,103.00
3. Other State Revenues	8300-8599	1,629,862.00	0.02%	1,630,122.00	0.00%	1,630,122.00
4. Other Local Revenues	8600-8799	4,679,601.00	0.00%	4,679,601.00	0.00%	4,679,601.00
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	4,393,888.00	0.00%	4,393,888.00	0.00%	4,393,888.00
6. Total (Sum lines A1 thru A5c)		11,838,910.00	0.00%	11,839,170.00	0.00%	11,839,170.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,136,532.00		4,095,707.00
b. Step & Column Adjustment				17,497.00		18,226.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(58,322.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,136,532.00	-0.99%	4,095,707.00	0.45%	4,113,933.00
2. Classified Salaries						
a. Base Salaries				1,330,858.00		1,336,187.00
b. Step & Column Adjustment				5,329.00		5,531.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,330,858.00	0.40%	1,336,187.00	0.41%	1,341,718.00
3. Employee Benefits	3000-3999	3,489,907.00	0.62%	3,511,660.00	0.45%	3,527,337.00
4. Books and Supplies	4000-4999	357,966.00	3.05%	368,884.00	2.92%	379,655.00
5. Services and Other Operating Expenditures	5000-5999	2,205,088.00	3.05%	2,272,343.00	2.92%	2,338,696.00
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	356,748.00	0.00%	356,748.00	0.00%	356,748.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	17,049.00	0.00%	17,049.00	0.00%	17,049.00
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)						
11. Total (Sum lines B1 thru B10)		11,894,148.00	0.54%	11,958,578.00	0.97%	12,075,136.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(55,238.00)		(119,408.00)		(235,966.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		656,771.17		601,533.17		482,125.17
2. Ending Fund Balance (Sum lines C and D1)		601,533.17		482,125.17		246,159.17
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	601,533.17		482,125.17		246,159.17
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		601,533.17		482,125.17		246,159.17
(Line D3f must agree with line D2)						

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



Section 7

Supplemental Reports



Orinda Union School District
EPA - Education Protection Account (Prop 30)
 2019-20 Spending Plan

Description		Amount
REVENUE	Object Codes	
Beginning Fund Balance	8001-8009	\$ -
LCFF Sources	8010-8099	\$ 498,132
Federal Revenue	8100-8299	\$ -
Other State Revenue	8300-8599	\$ -
Other Local Revenue	8600-8799	\$ -
Other Financing Sources	8900-8999	\$ -
TOTAL REVENUE		\$ 498,132
EXPENDITURES	Object Codes	
Certificated Salaries (<u>Function 1000-1999 Instruction</u>)	1000-1999	\$ 362,541
Classified Salaries	2000-2999	\$ -
Employee Benefits (<u>Function 1000-1999 Instruction</u>)	3000-3999	\$ 135,591
Books and Supplies	4000-4999	\$ -
Services and Other Operating Expenditures	5000-5999	\$ -
Capital Outlay	6000-6999	\$ -
Other Outgo	7100-7499	\$ -
Other Financing Uses	7600-7699	\$ -
TOTAL EXPENDITURES		\$ 498,132
ENDING FUND BALANCE		\$ -

The creation of the Education Protection Account (EPA) by Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, temporarily increased the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers through 2016. Proposition 55, approved by voters in November 2016, takes effect January 2018 and continues the personal income tax rates on upper-income earners through December 2030.

EPA funds are not additional revenue, they are an offset to the LCFF revenue. EPA revenue was received starting in fiscal year 2012-13 and will continue through 2030. A Board approved spending plan is required so the expenditures can be appropriately applied before the end of the fiscal year.

EPA Requirements:

- Spending plan must be approved by the governing board during a public meeting.
- Funds cannot be used for salaries or benefits of administrators or any other administrative costs.
- A financial report must be published on the District website at fiscal year-end.
- District annual financial audit must include verification that EPA funds were used as specified by Proposition 30 and/or Proposition 55.

District: **Orinda Union School District**
 CDS #: **07-61770**

**Adopted Budget
 2019-20 Budget Attachment
 Balances in Excess of Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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

Combined Assigned and Unassigned/Unappropriated Fund Balances			<u>Reference</u>
Form	Fund	2019-20 Budget	
01	General Fund/County School Service Fund	\$4,692,673	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$4,692,673	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$1,011,299	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$3,681,374.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2019-20 Budget	<u>Description of Need</u>
01	General Fund/County School Service Fund	\$334,895	Mandated Costs
01	General Fund/County School Service Fund	\$835,137	Lottery
01	General Fund/County School Service Fund	\$2,048,701	Reserve for Economic Uncertainty Above 3%
01	General Fund/County School Service Fund	\$462,641	Unassigned/Unappropriated
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0	Special Reserve for One-time Expenditures
Insert Lines above as needed			
Total of Substantiated Needs		\$3,681,374	

Remaining Unsubstantiated Balance \$0 **Balance should be Zero**

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

LCFF Calculator Universal Assumptions				
Orinda Union Elementary (61770) - 2019-20 Budget				
Components of LCFF By Object Code				
		2019-20	2020-21	2021-22
8011 - State Aid	\$	7,255,063	\$ 7,719,818	\$ 8,375,521
8011 - Fair Share		-	-	-
8311 & 8590 - Categoricals		-	-	-
EPA (for LCFF Calculation purposes)		498,132	494,494	494,496
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes		12,715,628	12,715,628	12,715,628
8096 - In-Lieu of Property Taxes		-	-	-
<i>Property Taxes net of in-lieu</i>		<i>12,715,628</i>	<i>12,715,628</i>	<i>12,715,628</i>
TOTAL FUNDING	\$	20,468,823	\$ 20,929,940	\$ 21,585,645
Summary of Student Population				
		2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment		2,549	2,549	2,549
COE Enrollment		2	2	2
<i>Total Enrollment</i>		<i>2,551</i>	<i>2,551</i>	<i>2,551</i>
Unduplicated Pupil Count		87	87	87
COE Unduplicated Pupil Count		-	-	-
<i>Total Unduplicated Pupil Count</i>		<i>87</i>	<i>87</i>	<i>87</i>
Rolling %, Supplemental Grant		3.4900%	3.4100%	3.4100%
LCAP Percentage to Increase or Improve Services				
		2019-20	2020-21	2021-22
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	141,882	\$ 141,775	\$ 146,217
Current year Percentage to Increase or Improve Services		0.70%	0.68%	0.68%

LCAP Materials & Services		Mandated Cost Expenditure Plan				
		Prior Funding Source	LCAP Goal	Funding Carryover 2019/20	Funding Carryover 2020/21	Total
<u>PROFESSIONAL DEVELOPMENT</u>						
1	Student Safety Trainings - Teacher & Parent Workshops (KidPower)	NEW	4	20,000	20,000	40,000
<u>MATERIALS AND RESOURCES</u>						
2	Intervention Reading (Read Naturally)	GF C&I	1, 5	1,541	1,541	3,082
<u>SUPPORT</u>						
3	Intervention Program Literacy Support K-5 (2.0 FTE)	NEW	1	208,939	208,939	417,878
4	Assistive Technology Support (.125 FTE)	NEW	5	7,107	7,107	7,107
5	STEAM/Innovation Coach - 1/2 MC & 1/2 @ 5 PCs (1.0 FTE)	NEW	5	54,973	54,973	109,945
6	Student Services Support (.6032 FTE)	NEW	4	78,073	78,073	156,146
7	Math Instructional Coach 1/2 MC & 1/2 @ 4 PCs (1.0FTE)	NEW	2	54,973	54,973	109,946
Funded by MC Carryover				425,606	425,606	

Mandated Cost Plan	15/16 Actual	16/17 Actual	17/18 Actual	18/19 *Budget*	19/20 *Budget*	20/21 *Budget*
Beginning Balance	1,341,331	1,341,331	1,400,376	1,222,490	800,967	375,362
Revenue	-	598,149	436,866	531,051		
Expenses	-	(539,104)	(614,752)	(952,574)	(425,606)	(425,606)
Ending Balance	1,341,331	1,400,376	1,222,490	800,967	375,362	(50,244)

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,467.76	2,467.76	2,467.76	2,470.52	2,470.52	2,470.52
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,467.76	2,467.76	2,467.76	2,470.52	2,470.52	2,470.52
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.89	1.89	1.89	1.73	1.73	1.73
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.21	0.21	0.21	0.21	0.21	0.21
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.10	2.10	2.10	1.94	1.94	1.94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,469.86	2,469.86	2,469.86	2,472.46	2,472.46	2,472.46
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF									
A. BEGINNING CASH	JUNE	4,615,128.42	2,941,808.63	1,337,196.13	203,724.23	(950,985.12)	1,497,565.62	283,851.81	(1,078,699.51)
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	362,753.15	362,753.15	777,488.67	652,955.67	652,955.67	777,488.67	652,955.67	652,955.67
Principal Appointment	8020-8079		12,715,628.00						
Property Taxes	8080-8099								
Miscellaneous Funds	8100-8299	(277,023.00)	(32,193.00)	846.00	38,540.00	243,903.00	3,214.00		314,228.00
Federal Revenue	8300-8599	(145,434.48)	6,148.00	111,098.00	128,866.41	74,806.00	120,753.00	142,573.28	
Other State Revenue	8600-8799	(17,394.10)	124,385.46	328,232.10	666,527.50	4,369,037.05	399,083.21	625,101.98	407,105.76
Other Local Revenue	8910-8929								
Interfund Transfers In	8930-8979								
All Other Financing Sources									
TOTAL RECEIPTS		(77,098.43)	13,176,721.61	1,217,664.77	1,486,889.58	5,340,501.72	1,270,538.88	1,420,630.93	1,374,289.43
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	973,050.82	993,113.46	1,107,534.99	1,118,592.88	1,131,829.85	1,140,653.77	1,111,770.22	1,153,530.07
Classified Salaries	2000-2999	180,902.16	224,619.02	438,509.80	461,386.40	463,118.12	506,181.89	420,059.36	442,813.93
Employee Benefits	3000-3999	711,224.83	711,224.83	711,224.83	711,224.83	711,224.83	711,224.83	711,224.83	711,224.83
Books and Supplies	4000-4999	85,465.67	85,465.67	85,465.67	85,465.67	85,465.67	85,465.67	85,465.67	85,465.67
Services	5000-5999	460,128.36	146,400.34	198,338.82	420,313.66	327,735.76	266,865.36	291,250.38	281,237.96
Capital Outlay	6000-6599								
Other Outgo	7000-7499			8,305.57		15,500.00		178,128.00	7,980.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		2,410,771.84	2,160,823.32	2,549,379.68	2,796,983.44	2,734,874.03	2,712,391.52	2,797,898.46	2,682,252.46
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310	1,269,358.84	301,156.06	196,164.36	154,693.38	(186,246.19)	237,359.08	13,868.96	(60,674.98)
Stores	9320								
Prepaid Expenditures	9330	7,398.15							
Other Current Assets	9340		(12,715,628.00)						
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	1,276,757.99	(12,414,471.94)	154,693.38	(186,246.19)	237,359.08	13,868.96	(60,674.98)
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610	462,207.51	206,038.85	(2,078.65)	(691.13)	830.76	(779.75)	(847.25)	911.38
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	462,207.51	(2,078.65)	(691.13)	830.76	(779.75)	(847.25)	911.38
Nonoperating									
Suspense Clearing	9910	0.00							
TOTAL BALANCE SHEET ITEMS		0.00	814,550.48	198,243.01	155,384.51	(167,076.95)	238,138.83	14,716.21	(61,586.36)
E. NET INCREASE/DECREASE (B - C + D)		(1,673,319.79)	(1,604,612.50)	(1,133,471.90)	(1,154,709.35)	2,438,550.74	(1,203,713.81)	(1,362,551.32)	(1,369,549.39)
F. ENDING CASH (A + E)		2,941,808.63	1,337,196.13	203,724.23	(950,985.12)	1,487,565.62	283,851.81	(1,078,699.51)	(2,448,248.90)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF		March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Object	JUNE								
A. BEGINNING CASH		(2,448,248.90)	(4,502,087.61)	(6,232,411.97)	(6,447,751.25)				
B. RECEIPTS									
LFFF/Revenue Limit Sources									
Principal Apportionment		646,897.54	417,891.63	334,313.30	1,461,786.21			7,753,195.00	7,753,195.00
Property Taxes				314,228.00				12,715,628.00	12,715,628.00
Miscellaneous Funds								628,456.00	628,456.00
Federal Revenue		41,511.00	4,079.00	10,800.00	473,426.00			507,103.00	507,103.00
Other State Revenue			286,085.11	710,748.84	589,994.84			2,025,439.00	2,025,439.00
Other Local Revenue		390,296.47	697,000.44	1,256,183.33	858,276.80			10,073,836.00	10,073,836.00
Interfund Transfers In								0.00	0.00
All Other Financing Sources				43,844.00				43,844.00	43,844.00
TOTAL RECEIPTS		1,078,705.01	1,405,056.18	2,670,117.47	3,383,483.85	0.00	0.00	33,747,501.00	33,747,501.00
C. DISBURSEMENTS									
Certificated Salaries		1,495,737.21	1,155,699.53	1,164,918.54	1,459,645.86			14,006,077.00	14,006,077.00
Classified Salaries		475,554.46	441,611.43	462,397.91	479,034.52			4,996,189.00	4,996,189.00
Employee Benefits		711,224.83	711,224.83	711,224.83	711,224.83			8,534,697.96	8,534,697.96
Books and Supplies		85,465.67	85,465.67	85,465.67	85,465.67			1,025,588.04	1,025,588.04
Services		322,286.42	596,746.23	596,909.14	864,947.57			4,775,160.00	4,775,160.00
Capital Outlay								0.00	0.00
Other Outgo		86,419.87	4,796.00	3,780.00	67,338.56			372,248.00	372,248.00
Interfund Transfers Out								0.00	0.00
All Other Financing Uses								0.00	0.00
TOTAL DISBURSEMENTS		3,176,688.46	2,995,543.69	3,024,696.09	3,667,657.01	0.00	0.00	33,709,960.00	33,709,960.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury								0.00	0.00
Accounts Receivable								0.00	0.00
Due From Other Funds		43,798.37	(141,661.63)	36,103.18	(1,883,919.43)			0.00	0.00
Stores								0.00	0.00
Prepaid Expenditures					(7,399.15)			0.00	0.00
Other Current Assets					12,715,628.00			0.00	0.00
Deferred Outflows of Resources					0.00			0.00	0.00
SUBTOTAL		43,798.37	(141,661.63)	36,103.18	10,824,308.42	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable		(346.37)	(1,824.78)	(103,136.16)	(560,284.41)			0.00	0.00
Due To Other Funds								0.00	0.00
Current Loans								0.00	0.00
Unearned Revenues								0.00	0.00
Deferred Inflows of Resources								0.00	0.00
SUBTOTAL		(346.37)	(1,824.78)	(103,136.16)	(560,284.41)	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing								0.00	0.00
TOTAL BALANCE SHEET ITEMS		44,147.74	(139,836.85)	139,239.34	11,384,593.83	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(2,053,838.71)	(1,730,324.36)	(215,339.28)	11,700,420.67	0.00	0.00	37,541.00	37,541.00
F. ENDING CASH (A + E)		(4,502,087.61)	(6,232,411.97)	(6,447,751.25)	4,652,669.42				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,652,669.42	

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	14,464,987.00	301	0.00	303	14,464,987.00	305	115,615.00	727,820.00	307	13,737,167.00	309
2000 - Classified Salaries	5,005,271.00	311	18,516.00	313	4,986,755.00	315	43,389.00	1,323,585.00	317	3,663,170.00	319
3000 - Employee Benefits	8,212,028.00	321	507,110.00	323	7,704,918.00	325	42,137.00	529,809.00	327	7,175,109.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,392,748.00	331	12,850.00	333	1,379,898.00	335	150,299.00	694,682.00	337	685,216.00	339
5000 - Services... & 7300 - Indirect Costs	5,722,727.00	341	13,294.00	343	5,709,433.00	345	826,424.00	1,227,899.00	347	4,481,534.00	349
TOTAL					34,245,991.00	365	TOTAL		29,742,196.00	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	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			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			63.90%
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)	63.90%
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)	29,742,196.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Adjustments include BASC, Parents Club and PC Sports/Drama donations received to support electives and before/after school programs.

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	14,006,077.00	301	0.00	303	14,006,077.00	305	123,514.00	752,076.00	307	13,254,001.00	309
2000 - Classified Salaries	4,996,189.00	311	18,516.00	313	4,977,673.00	315	41,094.00	1,356,944.00	317	3,620,729.00	319
3000 - Employee Benefits	8,534,698.00	321	490,550.00	323	8,044,148.00	325	44,947.00	566,943.00	327	7,477,205.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,025,588.00	331	12,086.00	333	1,013,502.00	335	108,838.00	484,110.00	337	529,392.00	339
5000 - Services... & 7300 - Indirect Costs	4,775,160.00	341	0.00	343	4,775,160.00	345	819,175.00	1,196,118.00	347	3,579,042.00	349
TOTAL					32,816,560.00	365			TOTAL	28,460,369.00	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	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			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			66.33%
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)	66.33%
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)	28,460,369.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Adjustments include BASC, Parents Club and PC Sports/Drama donations received to support electives and before/after school programs.	

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Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	35,334,947.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	540,747.00
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	774,945.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	162,846.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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)				937,791.00
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	0.00
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)				33,856,409.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		2,469.86
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,707.83
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	30,568,760.27	12,383.99
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)	30,568,760.27	12,383.99
B. Required effort (Line A.2 times 90%)	27,511,884.24	11,145.59
C. Current year expenditures (Line I.E and Line II.B)	33,856,409.00	13,707.83
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Current LEA: 07-61770-0000000 Orinda Union Elementary		
Selected SELPA: AY		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AY	Contra Costa	

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,218,308.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 25,960,032.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.69%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,665,148.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	566,289.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	22,382.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	154,957.69
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,408,776.69
9. Carry-Forward Adjustment (Part IV, Line F)	101,175.67
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,509,952.36

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,669,811.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,840,029.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,053,098.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	25,654.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	774,945.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	728,016.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,649.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,149,044.31
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	32,249,246.31

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

(Line A8 divided by Line B18) 7.47%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 7.78%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	2,408,776.69
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(11,454.68)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.12%) times Part III, Line B18); zero if negative	101,175.67
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.12%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.12%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	101,175.67
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	101,175.67

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	564,521.14		305,022.32	869,543.46
2. State Lottery Revenue	8560	388,992.00		136,534.00	525,526.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	Lin	0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		953,513.14	0.00	441,556.32	1,395,069.46
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	64,001.00			64,001.00
2. Classified Salaries	2000-2999	39.00			39.00
3. Employee Benefits	3000-3999	11,782.00			11,782.00
4. Books and Supplies	4000-4999	39,627.00		110,672.00	150,299.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	127,529.00			127,529.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			48,787.00	48,787.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	15,500.00			15,500.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		258,478.00	0.00	159,459.00	417,937.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	695,035.14	0.00	282,097.32	977,132.46
D. COMMENTS:					
Line B5c is online subscriptions, web based, where children and teachers can view materials.					

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					442,799.00	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								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	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	442,799.00		
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								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
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	442,799.00	442,799.00	0.00	0.00



Section 8

Budget Certification



ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Orinda Union School District

Place: Orinda Union School District

Date: May 31, 2019

Date: June 03, 2019

Adoption Date: June 10, 2019

Time: 06:00 PM

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Teresa Sidrian

Telephone: 925 258-6210

Title: Director of Business Services

E-mail: tsidrian@orindaschools.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
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:		Jun 10, 2019
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Teresa Sidrian

Title: Director of Business Services

Telephone: 925 258-6210

E-mail: tsidrian@orindaschools.org



Section 9

Criteria and Standards and Technical Review



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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	2,457	2,463		
Charter School				
Total ADA	2,457	2,463	N/A	Met
Second Prior Year (2017-18)				
District Regular	2,454	2,464		
Charter School				
Total ADA	2,454	2,464	N/A	Met
First Prior Year (2018-19)				
District Regular	2,477	2,468		
Charter School		0		
Total ADA	2,477	2,468	0.4%	Met
Budget Year (2019-20)				
District Regular	2,471			
Charter School	0			
Total ADA	2,471			

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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2016-17)					
District Regular	2,463		2,542		
Charter School					
Total Enrollment	2,463		2,542	N/A	Met
Second Prior Year (2017-18)					
District Regular	2,516		2,544		
Charter School					
Total Enrollment	2,516		2,544	N/A	Met
First Prior Year (2018-19)					
District Regular					
Charter School	2,563		2,550		
Total Enrollment	2,563		2,550	0.5%	Met
Budget Year (2019-20)					
District Regular					
Charter School					
Total Enrollment	0				

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	2,459	2,542	
Charter School		0	
Total ADA/Enrollment	2,459	2,542	96.7%
Second Prior Year (2017-18)			
District Regular	2,460	2,544	
Charter School			
Total ADA/Enrollment	2,460	2,544	96.7%
First Prior Year (2018-19)			
District Regular	2,468		
Charter School	0	2,550	
Total ADA/Enrollment	2,468	2,550	96.8%
Historical Average Ratio:			96.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **97.2%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	2,471			
Charter School	0			
Total ADA/Enrollment	2,471	0	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,469.86	2,472.46	2,472.46	2,472.46
b. Prior Year ADA (Funded)		2,469.86	2,472.46	2,472.46
c. Difference (Step 1a minus Step 1b)		2.60	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.11%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		20,468,823.00	20,929,940.00	21,585,645.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		667,283.63	627,898.20	604,398.06
c. Economic Recovery Target Funding (current year increment)		0.00	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		667,283.63	627,898.20	604,398.06
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		3.37%	3.00%	2.80%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.37% to 4.37%	2.00% to 4.00%	1.80% to 3.80%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	12,614,529.00	12,715,628.00	12,715,628.00	12,715,628.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	19,720,101.00	20,468,823.00	20,929,940.00	21,585,645.00
District's Projected Change in LCFF Revenue:		3.80%	2.25%	3.13%
LCFF Revenue Standard:		2.37% to 4.37%	2.00% to 4.00%	1.80% to 3.80%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	17,291,191.74	20,761,740.69	83.3%
Second Prior Year (2017-18)	17,584,352.74	20,688,652.53	85.0%
First Prior Year (2018-19)	18,817,880.00	23,012,157.00	81.8%
Historical Average Ratio:			83.4%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.4% to 86.4%	80.4% to 86.4%	80.4% to 86.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	18,579,667.00	21,815,812.00	85.2%	Met
1st Subsequent Year (2020-21)	19,113,999.00	22,448,786.00	85.1%	Met
2nd Subsequent Year (2021-22)	19,468,902.00	22,905,552.00	85.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.37%	3.00%	2.80%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.63% to 13.37%	-7.00% to 13.00%	-7.20% to 12.80%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.63% to 8.37%	-2.00% to 8.00%	-2.20% to 7.80%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	534,932.00		
Budget Year (2019-20)	507,103.00	-5.20%	Yes
1st Subsequent Year (2020-21)	507,103.00	0.00%	No
2nd Subsequent Year (2021-22)	507,103.00	0.00%	No

Explanation:
(required if Yes)
Decrease in Title III Resource 4201 funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	2,599,803.00		
Budget Year (2019-20)	2,025,439.00	-22.09%	Yes
1st Subsequent Year (2020-21)	2,026,440.00	0.05%	No
2nd Subsequent Year (2021-22)	2,026,440.00	0.00%	No

Explanation:
(required if Yes)
Decrease in one-time mandated cost revenue resource 0012.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	10,150,158.00		
Budget Year (2019-20)	10,073,836.00	-0.75%	No
1st Subsequent Year (2020-21)	10,073,836.00	0.00%	No
2nd Subsequent Year (2021-22)	10,073,836.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	1,392,748.00		
Budget Year (2019-20)	1,025,588.00	-26.36%	Yes
1st Subsequent Year (2020-21)	1,056,761.00	3.04%	No
2nd Subsequent Year (2021-22)	1,092,060.00	3.34%	No

Explanation:
(required if Yes)
Prior year carryover and the loss of one-time mandated cost funding reflects the decrease in budgeted books and supplies.

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

First Prior Year (2018-19)	5,722,727.00		
Budget Year (2019-20)	4,775,160.00	-16.56%	Yes
1st Subsequent Year (2020-21)	4,920,802.00	3.05%	No
2nd Subsequent Year (2021-22)	5,064,490.00	2.92%	No

Explanation:
(required if Yes)

Prior year carryover and the loss of one-time mandated cost funding reflects the decrease in services and other operating.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2018-19)	13,284,893.00		
Budget Year (2019-20)	12,606,378.00	-5.11%	Met
1st Subsequent Year (2020-21)	12,607,379.00	0.01%	Met
2nd Subsequent Year (2021-22)	12,607,379.00	0.00%	Met

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

First Prior Year (2018-19)	7,115,475.00		
Budget Year (2019-20)	5,800,748.00	-18.48%	Not Met
1st Subsequent Year (2020-21)	5,977,563.00	3.05%	Met
2nd Subsequent Year (2021-22)	6,156,550.00	2.99%	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)

Prior year carryover and the loss of one-time mandated cost funding reflects the decrease in budgeted books and supplies.

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

Prior year carryover and the loss of one-time mandated cost funding reflects the decrease in services and other operating.

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)	33,709,960.00			
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 ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	33,709,960.00	1,011,298.80	1,013,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,771,178.02	3,309,748.67	3,060,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,124,991.71	807,193.50	1,539,893.31
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,896,169.73	4,116,942.17	4,599,893.31
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	31,391,733.20	31,854,159.35	35,334,947.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	31,391,733.20	31,854,159.35	35,334,947.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	15.6%	12.9%	13.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.2%	4.3%	4.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(57,913.64)	20,975,983.69	0.3%	Met
Second Prior Year (2017-18)	(387,306.29)	20,688,652.53	1.9%	Met
First Prior Year (2018-19)	(1,189,464.00)	23,012,157.00	5.2%	Not Met
Budget Year (2019-20) (Information only)	92,779.00	21,815,812.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	5,380,976.90	6,320,675.57	N/A	Met
Second Prior Year (2017-18)	5,346,497.57	6,262,761.93	N/A	Met
First Prior Year (2018-19)	4,920,135.93	5,875,455.64	N/A	Met
Budget Year (2019-20) (Information only)	4,685,991.64			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,471	2,471	2,471
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	33,709,960.00	34,407,364.00	34,980,688.00
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)	33,709,960.00	34,407,364.00	34,980,688.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,011,298.80	1,032,220.92	1,049,420.64
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,011,298.80	1,032,220.92	1,049,420.64

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,060,000.00	3,096,663.00	3,148,262.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,297,777.64	1,182,777.64	1,251,780.64
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	(0.33)		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,357,777.31	4,279,440.64	4,400,042.64
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.93%	12.44%	12.58%
District's Reserve Standard (Section 10B, Line 7):	1,011,298.80	1,032,220.92	1,049,420.64
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(4,796,449.00)			
Budget Year (2019-20)	(4,393,888.00)	(402,561.00)	-8.4%	Met
1st Subsequent Year (2020-21)	(4,393,888.00)	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	(4,393,888.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	442,798.67			
Budget Year (2019-20)	0.00	(442,798.67)	-100.0%	Not Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Fund 17 transfer to Fund 01 due to negotiated one-time compensation settlement agreement.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	4	Fund 51-Bond Interest and Redemption Fund	Fund 51-Bond Interest and Redemption Fund	4,640,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Fund 01-General Fund	Fund 07-General Fund	78,598

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
Solar CREB	16	Fund 01-0000	Fund 01-0000	2,780,000
TOTAL:				7,498,598

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Solar CREB	233,757	234,722	244,722	249,342
Total Annual Payments:	233,757	234,722	244,722	249,342
Has total annual payment increased over prior year (2018-19)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation Bonds are paid through the collection of property taxes. CREB's solar bond will be paid through the savings received by using solar energy instead of PG&E services.

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)

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	1,135,861

4. OPEB Liabilities

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

13,655,156.00
0.00
13,655,156.00
Actuarial
Aug 07, 2018

Data must be entered.

5. OPEB Contributions

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,358,255.00	1,358,255.00	1,358,255.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	487,386.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	745,477.00	745,477.00	745,477.00
d. Number of retirees receiving OPEB benefits	114	114	114

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	152.0	155.7	155.7	155.7

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

138,502

7. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0	0	0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,857,175	1,857,175	1,857,175
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	88.0	96.3	96.3	96.3

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year
or

--	--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--	--

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

--	--	--	--

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

Negotiations Not Settled

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

43,129

7. Amount included for any tentative salary schedule increases

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

--	--	--	--

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	767,005	767,005	767,005
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	17.0	16.0	16.0	16.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

36,742

4. Amount included for any tentative salary schedule increases

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Amount included for any tentative salary schedule increases			

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	32,479	32,479	32,479
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

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

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

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

- A2. Is the system of personnel position control independent from the payroll system?

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2019 Financial Reporting Software - 2019.1.0
5/21/2019 8:50:23 PM

07-61770-0000000

July 1 Budget
2018-19 Estimated Actuals
Technical Review Checks

Orinda Union Elementary

Contra Costa 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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	4201	8290	-5,815.00

Explanation: No longer eligible for RESC 4201 funding. General Fund contribution to closeout.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	4201	-5,815.00

Explanation: No longer eligible for RESC 4201 funding. General Fund contribution to closeout.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2019 Financial Reporting Software - 2019.1.0
5/21/2019 8:50:09 PM

07-61770-0000000

July 1 Budget
2019-20 Budget
Technical Review Checks

Orinda Union Elementary

Contra Costa 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

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

25	0000	0	0000	0000	8681	0000	8681	138,000.00
----	------	---	------	------	------	------	------	------------

Explanation: This SACS combination is valid and has been used for many years. This warning has never appeared before and does not appear on the estimated actuals. SACS validation tables need to be corrected at the state level.

GENERAL LEDGER CHECKS**SUPPLEMENTAL CHECKS****EXPORT CHECKS**

Checks Completed.