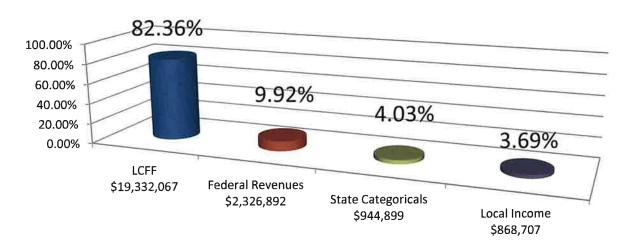
# Bishop Unified School District 2019/2020 2nd Interim Report

**Total Revenues:** 

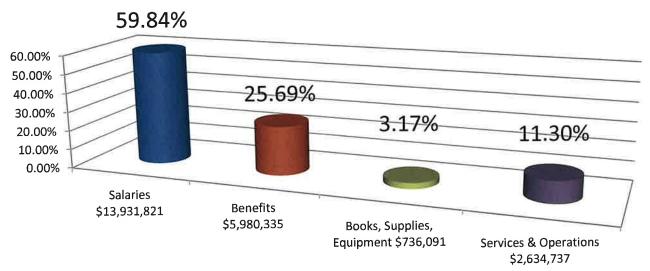
\$23,472,565



Revenue Limit		
Property Taxes	\$:	10,505,022
State Supplement Unrestricted	\$	8,066,872
State Supplement Restricted EPA	\$	760,173
Federal Revenues		
Impact Aid	\$	1,175,000
Special Education	\$	596,636
Title   Parts A & D	\$	316,008
Title II	\$	45,200
Title III – ELL & Immigrant	\$	16,077
Indian Ed, MediCal, Misc	\$	177,971
State Categoricals		
Special Education	\$	319,316
Lottery	\$	360,703
Mandated Costs	\$	103,597
Miscellaneous	\$	211,283
Local Income	4	22.000
Interest, Leases & Rentals	\$	32,000
Other Local Income	\$	836,707

## Bishop Unified School District 2019/2020 2nd Interim Report

## Total Expenditures: \$23,282,984



Salaries	
Certificated	\$9,187,748
Administration	\$1,005,526
Classified	\$3,736,547
Benefits	
Health/Welfare	\$2,898,234
Retiree Health/Welfare (Being paid for from SISC Trust for 19/20)	\$ 0
Certificated Retirement Contribution	\$1,657,058
Classified Retirement Contribution	\$ 727,112
Unemployment/Disability/MediCal/Worker Comp/SS	\$ 697,931
Books & Supplies	
Textbooks	\$ 205,147
Materials & Supplies	\$ 448,881
Equipment/Technology	\$ 82,063
Services & Operating Expenditures	
Travel & Conference	\$ 21,489
Dues & Memberships	\$ 41,091
Insurance	\$ 148,935
Utilities, Fuels, Repairs	\$ 804,896
Contracts & Consulting	\$1,218,226
Communications (phones & postage)	\$ 50,100
Transfer to Food Services	\$ 150,000
Transfer to Cover Chromebook purchases	\$ 100,000
Transfer to Facilities	\$ 100,000

## Narrative for 2019/2020 2nd Interim Report

Highlights so far this year include increased enrollment and ADA! The extra income from the increased ADA is greatly welcome. Where all these new students came from is still a bit of a mystery, but we are very glad they are here. We may be bursting at the seams, but it is great to be growing again! This year has not been without it's challenges, but onward and upward. Our Interim Superintendent has already calmed the waters and we are looking forward to a wonderful rest of 19/20.

### Revenues:

- LCFF LCFF revenues are budgeted to be \$19,332,037 which is slightly higher than our 1<sup>st</sup> Interim report projections. Subsequent years enrollment projections are that our enrollment will be fairly static, with only minor variations for the next two years. Based on forecasted revenues from the State, we estimate 20/21 LCFF to be \$19,801,663 and 21/22 at \$20,373,220. With our ADA being fairly flat over this time, the increase comes solely from the projected COLA percentages being supplied by the state.
- Federal Revenues We input a slight budget increase of \$75,000 to Impact Aid as the population living on Federal lands continues to increase. Other than that, we anticipate Federal funding to remain flat.
- Other State Revenues Other state revenues are made up mainly of Special Education, Mandated Costs and
  Lottery although there are a few other minor programs thrown in. Overall, this funding has been shrinking over
  the past few years with Special Education leading the decline. 2021 shows a reduction due to the Low Performing
  Student grant being one-time funding. Contact our legislators and make noise about the pitiful special education
  funding.
- Local Revenue Local revenues make up the smallest segment of our budget with the revenues being generated from billing other districts and local entities for services we provide such as school nurse, aides to some of our special education students, transportation services, and meal delivery to JKBS. Revenues are projected to be flat over subsequent years.

### Expenses:

- Salaries & Benefits -Salary and benefits make up roughly 86% of our budget. The cost of settlements had a major impact on our budget for both 1920 and 2021. But, by November 2021, all expenditures for these settlements will have finalized and we can get back to normal. We have not begun negotiations with either of our bargaining units and the cost of negotiated contracts will have an impact to our bottom line. The MYP does reflect modest salary increases of 2% and 1.75% in subsequent years.
- Books, Supplies & Equipment Resources to pay for a science adoption is included in the 1920 budget. We have also budgeted \$100,000 annually to cover the cost of Chromebook replacement. Subsequent years are budgeted at a slight reduction as adoption needs will stall for a couple of years.
- Services & Operating Expenses This budget area includes our utilities, county provided services including data and CTE, postage, legal fees, and professional development. Subsequent years are predicted to remain fairly static.
- Reserves: Projected ending fund balance is \$4,084,645 or 17.54% for 1920, \$4,095,579 or 17.22% for 2021 and \$4,164,290 or 17.13% for 2122. The cost of any bargaining unit settlements may impact these estimates. None of these years show deficit spending, which is always a good thing. Maintaining our 17% reserve is vital to our cash flow as we tend to become cash poor in December before the first installment of property taxes is paid from Inyo County.

### **Other Funds:**

- Cafeteria 13 The cafeteria remains a busy place. Unfortunately, we still have collection issues but the District continues to take measures to collect on current and prior year debt.
- Deferred Maintenance 14, Capital Projects 25 & 35, Special Projects 40 Transfers to cover facilities and technology will continue to be a priority. We have established a technology refresh budget of \$100,000 per year to ensure our Chromebooks are functional and up to date. Facilities funds seem to go out as fast as they are transferred. We have several unfunded projects that we are currently getting by putting on patches and Band-Aids. But our amazing maintenance staff makes it all work.

- Capital Facilities 21, This fund will remain stagnant until such a time the District passes a new facilities bond.
- Transportation 15 We are finally seeing a light at the end of the electric bus acquisition tunnel and we should have the new bus in time for the start of the 2021 school year. We are currently assessing the best route for the new bus and plan to have a christening of sorts to celebrate our first green bus.
- **Bond Funds 51 & 52** We don't worry too much about these funds as they are self-supporting. The county deposits property tax revenues that cover the payments we make to pay off our bonds. Don't you wish everything was this simple?
- Retiree Benefits 67 This fund will sit stagnant this year as we will be paying the premiums for retiree benefits from our SISC trust in 1920 and gradually shifting the costs back to the general fund. The goal is to maintain two to three years of premiums in the trust as a hedge against an economic downturn. In 2021, we will draw from the trust and this fund to offset the costs. In 2122 we will draw from the trust, this fund, and the general fund. By 2223, the entire cost will be shouldered from the general fund and the bulk of fund 67 will be exhausted.
- **Private Purpose Trust 73** This fund hold private contributions that are used to provide scholarships to BUHS graduates and we thank those donors for continuing to provide resources to our students.

## Comment	BISHOP UNIFIED SCHOOL DISTRICT MULTI-YEAR PROJECTIONS						
### 1979/1000   2019/2022   2009/2012   2019/2012   20	WIGHT-TEAK PROSECTIONS					4-t Cuba anuad	and Cuboquant
### Publiot - General Fund   Revend   R			221010000		2040/2020	· ·	
Budget   Budget   Budget   Adjustments   Budget   Budge				Deadles			
FUND 91 - GENERAL FUND  REVENUES  REVENUES  REVENUES  REVENUES  19, 32, 067  REVENUES  2, 127, 777  2, 326, 662  2, 338, 862  2, 338, 862  2, 238, 862  2, 3472, 566  2, 3472, 567  2, 3472, 567  2, 3472, 567  2, 3472, 567  2, 347							
REVENUE MIT SOURCES  19,051,448  19,052,067  19,051,448  19,052,067  19,051,448  19,052,067  19,052,077  19,052,07		Budget	Budget	Adjustments	Budget	Budget	budget
REVENUE LINT SOURCES							
FEDERAL REVENUES		10.051.949	10 332 067		19 332 067	19.801.663	20.373,220
### STATE REVENUE   1.178.272   844.899   844.899   800.979   890.707   898.							
### COTHER LOCAL REVENUE					_		
TOTAL REVENUES 22,28,604 23,472,565 22,786,237 24,772,005  TOTAL REVENUES 22,28,604 23,472,565 22,786,237 24,772,005  EXPENDITURES 9,894,282 10,193,274 10,180,274 10,180,274 10,661,412 10,685,187  CLASSIFIED SALARIES 9,894,282 10,193,274 73,785,547 3,900,382 4,455,861  CLASSIFIED SALARIES 1,866,5627 3,786,547 3,786,547 3,900,382 4,455,861  CEMPLOYE BENEFITS 2,896,582 5,880,385 5,880,385 6,144,571 6,277,484  CONCRA AND SUPPLEATING EXPENSES 277,727 79,800 77 79,800 77 79,807 72,284,784 72,284,787 72,284,784,784,784,784,784,784,784,784,784,7							
EXPENDITURES EXPENDITURES 9 834,282 10,189,274 10,189,274 10,480,412 10,683,197 10,480,412 10,480,412 10,683,197 10,480,412 10,683,197 10,480,412 10,683,197 10,480,412 10,683,197 10,480,412 10,683,197 10,480,412 10,683,197 10,480,412 10,683,197 10,480,412 10,683,197 10,480,412 10,683,197 10,480,412 10,683,197 10,480,412 10,683,197 10,480,412 10,683,197 10,480,412 10,683,197 10,480,412 10,683,197 10,480,412 10,683,197 10,480,412 10,683,197 10,683,1	OTHER LOCAL REVENUE	866,707	868,707		000,707	888,707	000,707
DERTIFICATED SALARIES  9.884_282  10,193.774  10,193.774  10,490.412  10,685,167  3,739.547  3,739.547  3,739.547  3,739.547  3,00,802  6,080.305  6,144,677  5,720  7,780.011	TOTAL REVENUES	23,224,604	23,472,565		23,472,565	23,798,237	24,372,006
DERTIFICATED SALARIES  9.884_282  10,193.774  10,193.774  10,490.412  10,685,167  3,739.547  3,739.547  3,739.547  3,739.547  3,00,802  6,080.305  6,144,677  5,720  7,780.011							
10   173			10 100 071		40 400 074	10 460 412	10 683 167
EMPLOYER BENEFITS					10, 193,274		
BOOKS AND SUPPLIES 771 297 778,091 778	CLASSIFIED SALARIES						
SERVICES OTHER OPERATING EXPENSES   2.295,800   2.284,737   2.284,737   2.284,737   2.286,737   2.392,737   0	EMPLOYEE BENEFITS	5,890,849	5,980,335				
O	BOOKS AND SUPPLIES	771,297	736,091		736,091		
CAPIFIAL OUTLAY 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	SERVICES, OTHER OPERATING EXPENSES	2,295,903	2,284,737		2,284,737	2,293,737	2,302,737
OTHER OUTGO (730C-7400) TOTAL EXPENDITURES 22,447,939 22,932,983 22,932,983 22,932,983 22,932,983 22,932,983 22,932,983 22,932,983 23,437,303 23,552,525 EXCESSI/-DEFICIENTY* (REV/EXP) 766,665 536,581 536,581 536,581 360,934 416,711  OTHER FINANCING SOURCES/USES NTERFUND TRANSFERS IN O		0	0		0		
TOTAL EXPENDITURES 22,447,699 22,932,883 22,932,983 23,497,300 29,853,265 EXCESS/-DEFICIENCY> (REV-EXP) 786,665 539,581 530,581 380,934 418,711]  OTHER FINANCINO SOURCES/USES NTERFUND TRANSFERS N NTERFUND TRANSFERS NU 360,000 350,					0	0	0
EXCESSI/DEFICIENTY** (REV-EAP*) 766,665 \$39,561 \$39,561 \$300,934 \$418,711  OTHER FINANCHIQ SOURCES/USES  OTHER FINANCHIQ SOURCES/USES  OTHER FINANCHIQ SOURCES/USES  OTHER FINANCHIQ SOURCES/USES  OTHER SOURCES  OTHER							
OTHER FINANCING SOURCES/USES INTEGRUND TRANSFERS IN INTEGRUND TRANSFERS OUT OTHER SOURCES OTHER SOUR	TOTAL EXPENDITURES	22,457,939	22,932,983		22,932,983	23,437,303	23,953,295
INTERFUND TRANSFERS N   0	EXCESS/ <deficiency> (REV-EXP)</deficiency>	766,665	539,581		539,581	360,934	418,711
INTERFUND TRANSFERS N   0	OTHER FINANCING COMPOSE WIGHT						
NERFUND INANSFERS IN   350,000   3							r 0
OFFICE NORCES	INTERFUND TRANSFERS IN					7 050,000	
OTHER USES   O	INTERFUND TRANSFERS OUT	350,000				_	
OTHER UNIONS - STATUTORY CONTRIBUTIONS - OTHER  TOTAL SOURCES/USES -350,000 -350,00	OTHER SOURCES						
OCNTRIBUTIONS - OTHER  CONTRIBUTIONS - OTHER  TOTAL SOURCES/USES	OTHER USES		0				
TOTAL SOURCES/USES -350,000 -3	CONTRIBUTIONS - STATUTORY						
INCREASE/ INCREASE/ADCREASES IN FUND BALANCE FUND BALANCE, JUNE S BEGINNING BALANCE, JULY 1 AUDIT ADJUSTMENTS ADJUSTMENTS FOR RESTATEMENTS NET BEGINNING BALANCE, JUNE 30 RESERVE DESIGNATION BY OBJECT CODE LEGALLY RESTRICTED RESERVES 9740 REVOLUNG CASH 9712 OTHER DES PER BOARD RESOLUTION 9780 UNASSIGNED RESERVES See Bellow* **UNASSIGNED RESERVES 97904,094,645 40,094,645 40,094,645 40,095,7794,168,290 4,080,645 4,094,645 4,095,579 4,164,280 3,958,107 4,043,841 4,131,560 **UNASSIGNED RESERVES 9790 417,647 126,538 126,538 126,538 126,538 126,538 126,538 126,538 126,538 127,54% 17,54% <br< td=""><td>CONTRIBUTIONS - OTHER</td><td></td><td></td><td></td><td>0</td><td>0</td><td>0</td></br<>	CONTRIBUTIONS - OTHER				0	0	0
NCREASE/ADECREASE   IN FUND BALANCE   416,665   189,581   189,581   189,581   10,934   68,711	TOTAL SOURCES/USES	-350,000	-350,000		-350,000	-350,000	-350,000
FUND BALANCE, RESERVES BEGINNING BALANCE, JULY 1 AUDIT ADJUSTMENTS ADJUSTMENTS FOR RESTATEMENTS  NET BEGINNING BALANCE 3,882,331 3,899,064 3,899,064 4,088,645 4,099,579  UNADJUSTED ENDING BALANCE 3,882,331 3,899,064 3,899,064 4,088,645 4,099,579  UNADJUSTED ENDING BALANCE, JUNE 30 4,298,996 4,088,645 4,089,679 4,168,290  RESERVE DESIGNATION BY OBJECT CODE  LEGALLY RESTRICTED RESERVES 9740 REVOLVING CASH 9712 4,000 4,000 4,000 4,000 4,000 4,000 4,000  CHERD DES PER BOARD RESCLUTION 9780 4,164,260 "RESERVED DES PER BOARD RESCLUTION 9780 3,877,350 3,958,107 3,958,107 4,043,841 4,131,560 "UNASSIGNED RESERVES SEe Below" 4,294,996 4,084,645 5 4,084,645 4,095,579 4,164,280 "RESERVED-ECONOMOC UNCERTAINTY 9789 3,877,350 3,958,107 3,958,107 4,043,841 4,131,560 "UNASSIGNED RESERVES 9790 417,647 126,538 126,538 51,738 32,730  Expenditures 22,807,939 23,282,983 23,282,983 23,787,303 24,303,285  Reserve Percentage 18,83% 17,54% 17,54% 17,22% 17,13%  REVENUES  REVENUES  REVENUE LIMIT SOURCES  2017/2018  LOFF modification factors Per LOFF Spreadsheet  Total Revenue Limit Adjustments    A69596 5711							
BEGINNING BALANCE, JULY 1 AUDIT ADJUSTMENTS  NET BEGINNING BALANCE 3,882,331 3,899,064 4,088,645 4,099,579  UNADJUSTMENTS FOR RESTATEMENTS  NET BEGINNING BALANCE 3,882,331 3,899,064 3,899,064 4,088,645 4,099,579  UNADJUSTED ENDING BALANCE, JUNE 30 4,298,996 4,088,645 4,088,645 4,099,579 4,168,290  RESERVE DESIGNATION BY OBJECT CODE  LEGALLY RESTRICTED RESERVES 9740 4,000 4,000 4,000 4,000 4,000 4,000  REVOLVING CASH 9712 4,000 4,000 4,000 4,000 4,000 4,000  OTHER DES PER BOARD RESOLUTION 9780 3,877,350 3,958,107 3,958,107 4,043,841 4,131,560  ***UNASSIGNED RESERVES 9790 417,647 126,538 126,538 51,738 32,730  EXPENDITURES 22,807,939 23,282,983 23,282,983 23,787,303 24,303,295  Reserve Percentage 18,83% 17,54% 17,54% 17,52% 17,13%  REVENUES REVENUE LIMIT SOURCES  2017/2018  LOFF modification factors Per LCFF Spreadsheet 469596 571:  Total Revenue Limit Adjustments FIDERIAL REVENUES Detail any Adjustment Impact Aid In Arrears Adjustment Impact Ai	INCREASE/ <decrease> IN FUND BALANCE</decrease>	416,665	189,581		189,581	10,934	68,711
BEGINNING BALANCE, JULY 1 AUDIT ADJUSTMENTS  NET BEGINNING BALANCE 3,882,331 3,899,064 4,088,645 4,099,579  UNADJUSTMENTS FOR RESTATEMENTS  NET BEGINNING BALANCE 3,882,331 3,899,064 3,899,064 4,088,645 4,099,579  UNADJUSTED ENDING BALANCE, JUNE 30 4,298,996 4,088,645 4,088,645 4,099,579 4,168,290  RESERVE DESIGNATION BY OBJECT CODE  LEGALLY RESTRICTED RESERVES 9740 4,000 4,000 4,000 4,000 4,000 4,000  REVOLVING CASH 9712 4,000 4,000 4,000 4,000 4,000 4,000  OTHER DES PER BOARD RESOLUTION 9780 3,877,350 3,958,107 3,958,107 4,043,841 4,131,560  ***UNASSIGNED RESERVES 9790 417,647 126,538 126,538 51,738 32,730  EXPENDITURES 22,807,939 23,282,983 23,282,983 23,787,303 24,303,295  Reserve Percentage 18,83% 17,54% 17,54% 17,52% 17,13%  REVENUES REVENUE LIMIT SOURCES  2017/2018  LOFF modification factors Per LCFF Spreadsheet 469596 571:  Total Revenue Limit Adjustments FIDERIAL REVENUES Detail any Adjustment Impact Aid In Arrears Adjustment Impact Ai							
AUDIT ADJUSTMENTS ADJUSTMENTS FOR RESTATEMENTS  NET BEGINNING BALANCE 3,882,331 3,899,064 3,899,064 4,088,645 4,099,579 4,168,290 UNADJUSTED ENDING BALANCE, JUNE 30 4,298,996 4,088,645 4,088,645 4,088,645 4,099,579 4,168,290 RESERVE DESIGNATION BY OBJECT CODE LEGALLY RESTRICTED RESERVES 9740 REVOLUNG CASH 9712 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 7,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 5,000 1,000 4,000 4,000 4,000 5,000 1,000 4,000 4,000 4,000 4,000 5,000 1,000 6,000					3 900 064	4 088 645	4 000 579
ADJUSTMENTS FOR RESTATEMENTS  NET BEGINNING BALANCE 3,882,331 3,899,064 3,899,064 4,088,645 4,099,579  UNADJUSTED ENDING BALANCE, JUNE 30 4,298,996 4,088,645 4,088,645 4,099,579 4,168,290  RESERVE DESIGNATION BY OBJECT CODE  LEGALLY RESTRICTED RESERVES 9740  REVOLVING CASH 9712 4,000 4,000 4,000 4,000 4,000 4,000  OTHER DES PER BOARD RESOLUTION 9780 4,294,996 4,084,645 4,084,645 4,095,579 4,164,290  "RESERVED DES PER BOARD RESOLUTION 9780 3,877,350 3,958,107 3,958,107 4,043,841 4,131,560  "RUNASSIGNED RESERVES 9790 417,647 126,538 126,538 51,738 32,730  Expenditures 22,807,939 23,282,983 23,282,983 23,787,303 24,303,295  Reserve Percentage 18,83% 17,54% 17,54% 17,22% 17,13%  REVENUES  REVENUE LIMIT SOURCES  2017/2018  LCFF modification factors Per LCFF Spreadsheet 2018/2019  LCFF modification factors Per LCFF Spreadsheet 571  Total Revenue Limit Adjustments  Impact Aid In Arrears Adjustment  Impact Aid In Arrears Adjustment					3,099,004	4,000,040	4,000,070
NET BEGINNING BALANCE 3,882,331 3,899,064 3,899,064 4,088,645 4,099,579 UNADJUSTED ENDING BALANCE, JUNE 30 4,298,996 4,088,645 4,099,579 4,168,290 RESERVE DESIGNATION BY OBJECT CODE LEGALLY RESTRICTED RESERVES 9740 REVOLUNG CASH 9712 4,000 4,000 4,000 4,000 4,000 4,000 UNADSIGNED RESOLUTION 9780 UNASSIGNED RESOLUTION 9780 UNASSIGNED RESERVES See Below* 4,294,996 4,084,645 4,084,645 4,095,579 4,164,290 **RESERVED-ECONOMOC UNCERTAINTY 9789 3,877,350 3,958,107 3,958,107 4,043,841 4,131,560 **UNASSIGNED RESERVES 9790 417,647 126,538 126,538 51,738 32,730 Expenditures 22,807,939 23,282,983 23,282,983 23,282,983 23,787,303 24,303,295 Reserve Percentage 18,83% 17,54% 17,54% 17,22% 17,13% REVENUES REVENUE LIMIT SOURCES  2017/2018  LOFF modification factors Per LOFF Spreadsheet 2018/2019 UNASSIGNED RESERVED PROBLEM Factor PROBLEM F							
UNADJUSTED ENDING BALANCE, JUNE 30  RESERVE DESIGNATION BY OBJECT CODE  LEGALLY RESTRICTED RESERVES 9740  REVOLVING CASH 9712  4,000  4	ADJUSTMENTS FOR RESTATEMENTS						
UNADJUSTED ENDING BALANCE, JUNE 30  RESERVE DESIGNATION BY OBJECT CODE  LEGALLY RESTRICTED RESERVES 9740  REVOLVING CASH 9712  4,000  4			0.000.004		2 900 064	4 088 645	4 099 579
STATUS   S	NET BEGINNING BALANCE	3,882,331	3,899,064		3,899,064	4,060,045	4,099,379
STATUS   S	AND THE PROPERTY OF THE PROPER	4 200 000	4 000 645		4 088 645	4 099 579	4 168 290
LEGALLY RESTRICTED RESERVES 9740 REVOLVING CASH 9712	UNADJUSTED ENDING BALANCE, JUNE 30	4,298,996	4,000,045		4,000,043	4,000,010	1,100,200
REVOLVING CASH 9712							
Total Revenue Limit Adjustments  Impact Aid In Arrears Adjustment	LEGALLY RESTRICTED RESERVES 9740				4.000	4.000	4.000
UNASSIGNED RESERVES See Below**	REVOLVING CASH 9712	4,000	4,000		4,000	4,000	4,000
UNASSIGNED RESERVES See Below**	OTHER DES PER BOARD RESOLUTION 9780						
**UNASSIGNED RESERVES 9790	UNASSIGNED RESERVES See Below**	4,294,996	4,084,645				
Expenditures 22,807,939 23,282,983 23,787,303 24,303,295  Reserve Percentage 18.83% 17.54% 17.54% 17.22% 17.13%  REVENUES REVENUE LIMIT SOURCES  2017/2018  LCFF modification factors Per LCFF Spreadsheet 2018/2019  LCFF Modification Factor per LCFF Spreadsheet 5711  Total Revenue Limit Adjustments 469596 5711  FEDERAL REVENUES Detail any Adjustments Impact Aid In Arrears Adjustment	**RESERVED-ECONOMOC UNCERTAINTY 9789	3,877,350	3,958,107		3,958,107	4,043,841	4,131,560
Expenditures 22,807,939 23,282,983 23,787,303 24,303,295  Reserve Percentage 18.83% 17.54% 17.54% 17.22% 17.13%  REVENUES REVENUE LIMIT SOURCES  2017/2018  LCFF modification factors Per LCFF Spreadsheet 2018/2019  LCFF Modification Factor per LCFF Spreadsheet 5711  Total Revenue Limit Adjustments 469596 5711  FEDERAL REVENUES Detail any Adjustments Impact Aid In Arrears Adjustment			F 400 500		126 528	51.738	32 730
Reserve Percentage 18.83% 17.54% 17.54% 17.22% 17.13%  REVENUES REVENUE LIMIT SOURCES  2017/2018  LCFF modification factors Per LCFF Spreadsheet 2018/2019  LCFF Modification Factor per LCFF Spreadsheet 5711  Total Revenue Limit Adjustments 469596 5711  FEDERAL REVENUES Detail any Adjustments Impact Aid In Arrears Adjustment	**UNASSIGNED RESERVES 9790	417,647	126,538		120,536		
REVENUE LIMIT SOURCES  2017/2018 LCFF modification factors Per LCFF Spreadsheet 2018/2019 LCFF Modification Factor per LCFF Spreadsheet  Total Revenue Limit Adjustments  FEDERAL REVENUES Detail any Adjustments Impact Aid In Arrears Adjustment	Expenditures	22,807,939	23,282,983		23,282,983	23,787,303	24,303,295
REVENUE LIMIT SOURCES  2017/2018  LCFF modification factors Per LCFF Spreadsheet  2018/2019  LCFF Modification Factor per LCFF Spreadsheet  Total Revenue Limit Adjustments  FEDERAL REVENUES  Detail any Adjustments  Impact Aid In Arrears Adjustment	Reserve Percentage	18.83%	17,54%		17.54%	17.22%	17.13%
2017/2018 LCFF modification factors Per LCFF Spreadsheet 2018/2019 LCFF Modification Factor per LCFF Spreadsheet  Total Revenue Limit Adjustments  FEDERAL REVENUES Detail any Adjustments Impact Aid In Arrears Adjustment							
2017/2018  LCFF modification factors Per LCFF Spreadsheet 2018/2019  LCFF Modification Factor per LCFF Spreadsheet  Total Revenue Limit Adjustments  FEDERAL REVENUES  Detail any Adjustments  Impact Aid In Arrears Adjustment							
LCFF modification factors Per LCFF Spreadsheet  2018/2019 LCFF Modification Factor per LCFF Spreadsheet  Total Revenue Limit Adjustments  FEDERAL REVENUES Detail any Adjustments Impact Aid In Arrears Adjustment	REVENUE LIMIT SOURCES						
2018/2019  LCFF Modification Factor per LCFF Spreadsheet  Total Revenue Limit Adjustments  FEDERAL REVENUES  Detail any Adjustments  Impact Aid In Arrears Adjustment						46050	36
Total Revenue Limit Adjustments  FEDERAL REVENUES  Detail any Adjustments  Impact Aid In Arrears Adjustment  Detail and Arrears Adjustment	LCFF modification factors Per LCFF Spreadsheet					40908	,,,
Total Revenue Limit Adjustments  FEDERAL REVENUES  Detail any Adjustments Impact Aid In Arrears Adjustment							57155
FEDERAL REVENUES  Detail any Adjustments  Impact Aid In Arrears Adjustment						46950	96 57155
Detail any Adjustments Impact Aid In Arrears Adjustment	Iotal Revenue Limit Adjustments					40308	07100
Impact Aid In Arrears Adjustment							
	impact Aid in Arrears Adjustment						
	Total Federal Revenue Adjustments						0

STATE REVENUE								
Elimination of final year college readiness								
Elimination of One-Time Discretionary Funding					-		2,303	2,211
Increase in Mandated Cost funding							2,000	2,21
Increase to Lottery funding based on ADA	-						-146,226	
LPSG Grant \$146,226 divided over two years Elimination of one-time Prop 39 funding		-					,	
Elimination of one-time Prop 39 landing								
Total State Revenue Adjustments		1-1					-143,923	2,21
EXPENDITURES		ADM	9294		9333			
CERTIFICATED SALARIES	Cost of 1%	CTA	106367		108193			
Detail any Adjustments								
Step & Column including Stat Ben - Teachers	Equivalent of		1.64	%	1.69	%	174,620	182,886
Step Adjustments - Amininstration							7,959	12,892
1920 non-recurring costs for settlements							-92,033	-86,75
Staffing adjustments	Reduce Math	Section	at HSMS				-20,623	
Salary Schedule Increase							289,153	205,671
Retiree/Replacements Savings	1920 Nurse, C	ounsel	or, BES Teacl	her			-91,938	-91,938
Actual Salary Increase Percentage Calculation							0.00 %	0.00
							0.00	0.00
FTE Increases(Decreases) included		1					0,00	0.00
							267,138	222,756
Total Certificated Salary Adjustments		-					201,130	222,100
		Con	8217		8407			
01 4 001515D 041 4 DISO	Cost of 10/	Con	41629		42999			
CLASSIFIED SALARIES	Cost of 1%	CLs	41029		42538			
Detail any Adjustments	+	1					124,615	89960.5
Salary Schedule Increase Step Costs per Scattergram - w/stat benefits	Equivalent of	+ +	1.62	%	1.98	%	67,366	85,224
Step Costs per Scattergram - wistat benefits Step Adjustments - Confidential	Equivalent of		1.02		,,,50		6,564	7,240
Retiree Replacements							-36,200	-27,500
One year retirement incentive								
Staffing Reductions/Retirements								
Salary Increases							0	(
FTE Increases/(Decreases) Adjustment No H/W								
FTE Increases(Decreases) included H/W								
, ,								
Total Classified Salary Adjustments							162,345	154,925
EMPLOYEE BENEFITS								
Detail any Adjustments								
H&W percentage of increase							\$0	\$0
Change to Number of H&W Benefit FTE's							00.040	0.00
Mandated Benefits Certificated				0.4	0.00	0/	-22,816	5,819
STRS .97% 2021	Equivalent of		0.83	%	0.00	%	95,795 -7,374	-9,17
Mandated Benefits Classified			0.04	0/	1.41	0/	111,887	72,67
PERS Increase 3,079% 2021 and 2,1% 2122	41	-	2.24	%	1.41	70	111,007	70,000
Contribution to Retiree Benefits - Fund 67 exhau		1 4	C1C 11E		-		-13,155	-11,512
Cost of new FTE H&W increase/decrease CERT		-	\$16,445 \$16,445				10,100	,
Cost of new FTE H&W increase/decrease CLAS	# of plans	129	\$10,445		1		\$0	
H&W increases-Pending Negotiations CERT H&W increases-Pending Negotiations CLASS	# of plans	72.0					0	
H&VV Increases-Pending Negotiations CLASS	# OI plais	72.0						
Total Employee Benefit Adjustments	-						164,337	127,812
тогат Етргоуве Бенет Абјазитето								
BOOKS AND SUPPLIES								
1920 Adoption and 2021 non adoption							-100,000	
Fuel Costs: District/Transportation Vehicles							1,500	1,50
		1						
Total Books & Supplies Adjustments							-98,500	1,50
SERVICES, OTHER OPERATING EXPENSES								
Property/Liability Insurance Premiums							2,000	2,00
ICSOS for IT services							5,000	5,00
Utilities/Telephone							2,000	2,00
							0.000	9,00
Total Services/Other Operating Adjustments							9,000	9,00
CAPITAL OUTLAY								
Detail any Adjustments								
One-time Prop 39 expenditures & Van							0	
Total Capital Outlay Adjustments							0	
								-
INTERFUND TRANSFERS OUT	0501/ 5 455	N 11		dance a	fallous			
Detail any Adjustments	350K for 1920							
Reduction based on one-time monies	150K to Fund	13 TOT /	Annual Catete	HIA CONTIN	DULION			
Cafeteria transfer	100V to F 1	40 for-	Annual Chrom	ohook P	Desktop Purch	2020		