INFORMATION SHEET FOR 11/12/2019 TRUSTEES' MEETING

Attachment: 7.4

TO: James W. Bridges

FOR: Board of Trustees

FROM: Dena Whittington

ISSUE: Agreement with Unrepresented Units

BACKGROUND:

The District has reached a Tentative Agreement with the Jefferson Teacher's Association for the fiscal years 2018-19 and 2019-20 and would like to extend the agreement to the unrepresented units. The unrepresented units include Classified, Confidential, Classified Managers and Certificated Managers.

In summary the T.A. is for 2% ongoing salary increase for 18-19 school year with no retro, and a 2% ongoing salary increase for 19-20 school year with no retro. In addition, the district shall offer a 3% one-time payment based on the 19-20 salary schedule.

FISCAL IMPACT:

One-time costs will be applied to the Mandated Costs designated reserves. Ongoing costs will be funded using reclassification of budgeted items such as counseling services and curriculum materials.

Please see attached AB1200 Disclosure Statement page 2 for costs associated with the unrepresented units. The multi-year projections include costs for JTA and the unrepresented groups.

RECOMMENDATION: Approval of the agreement with the unrepresented units.

Public Disclosure of Collective Bargaining Agreement

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213) and GC 3547.5 and 3540.2

Name of School District:	Jefferson School District
Name of Bargaining/Represented Unit:	JTA
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: 7/1/2018 (date) and ending June 30, 2020 (date)

The Governing Board will act upon this agreement on: 12/10/2019 (date)

A. Proposed Change in Compensation

	Compensation	Annual Cost Prior to Proposed Agreement	Fiscal Impact of Proposed Agreement (All Funds) Complete years 2 and 3 for multi-year agreements only.		
			Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2019-20	2019-20	2020-21	FY
1	**Salary Schedule** Ongoing Increase (Decrease)	$ 8,121,111	$ 162,422	$ 162,422	$ -
		On-going year-over-year change	4.00%	0.00%	0.00%
2	**Other Compensation -** Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	$ -	$ 243,633	$ -	$ -
		Description	3% one time	n/a	n/a
3	**Statutory Benefits -** STRS, PERS, FICA, WC, UI, Medicare etc.	$ 1,654,403	$ 82,720	$ 82,720	$ -
4	**Health/Welfare Benefits**	$ 1,121,752	$ -	$ -	$ -
5	**Total Compensation -** Increase (Decrease) (Total Lines 1-4)	$ 10,897,266	$ 488,776	$ 245,142	$ -
6	**Total Number of Represented Employees** (Use FTEs if appropriate)	114.00			
7	**Total Compensation Average Cost per Employee**	$ 95,590	$ 4,288	$ 2,150	$ -
		Year-over-year change	4.49%	2.15%	0.00%

Public Disclosure of Collective Bargaining Agreement

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213) and GC 3547.5 and 3540.2

Name of School District:	Jefferson School District
Name of Bargaining/Represented Unit:	Unrepresented
Certificated, Classified, Other:	Classified, Confidential, Classified Management and Certificated Management

The proposed agreement covers the period beginning: 7/1/2018 (date) and ending June 30, 2020 (date)

The Governing Board will act upon this agreement on: 12/10/2019 (date)

A. Proposed Change in Compensation

	Compensation	Annual Cost Prior to Proposed Agreement	Fiscal Impact of Proposed Agreement (All Funds) Complete years 2 and 3 for multi-year agreements only.		
			Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2019-20	2019-20	2020-21	FY
1	**Salary Schedule** Ongoing Increase (Decrease)	$ 3,565,229	$ 71,305	$ 71,305	$ -
		On-going year-over-year change	4.00%	0.00%	0.00%
2	**Other Compensation -** Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	$ -	$ 106,957	$ -	$ -
		Description	3% one time	n/a	n/a
3	**Statutory Benefits -** STRS, PERS, FICA, WC, UI, Medicare etc.	$ 870,473	$ 17,409	$ 17,409	$ -
4	**Health/Welfare Benefits**	$ 440,089	$ -	$ -	$ -
5	**Total Compensation -** Increase (Decrease) (Total Lines 1-4)	$ 4,875,791	$ 195,671	$ 88,714	$ -
6	**Total Number of Represented Employees** (Use FTEs if appropriate)	116.10			
7	**Total Compensation Average Cost per Employee**	$ 41,996	$ 1,685	$ 764	$ -
		Year-over-year change	4.01%	1.75%	0.00%

Public Disclosure of Collective Bargaining Agreement

Name of Bargaining/Represented Unit: JTA

B. SUMMARY

FISCAL EFFECTS

CHANGES TO COMPENSATION (SALARIES AND BENEFITS)

The district shall offer 2% ongoing salary increase for 18-19 school year with no retro, and a 2% ongoing salary increase for 19-20 school year with no retro. In addition, the district shall offer a 3% one-time payment based on the 19-20 salary schedule. Classified, Confidential, Classified Management and Certificated Management all have "me too" clause.

OTHER FISCAL EFFECTS

Mid-year 2019/20 implementation of the cummulative 4% increase results in a 2% increase to expenditures in the current year.

FUNDING SOURCES

One time funds will be taken from the Mandated Costs designated reserves. Ongoing increase costs will be funded using reclassification of budgeted items such as counseling services and curriculum materials. The district has also identified some ongoing budgeted items that will be discontinued. Full reconciliation of revised budget will be reflected in the 2019-20 First Interim report.

OTHER CHANGES

None

CERTIFICATION

In accordance with Government Code Section 3547.5(b), I hereby certify that the costs incurred by the school district under this agreement can be met by the district during the agreement's term. The budget revisions necessary to meet the costs of the agreement are described above. (Must be signed in the copy presented to the board)

District Superintendent	***Date***	***Chief Business Official***	***Date***

After public disclosure of the major provisions contained in this summary, the Governing Board took action to approve the proposed agreement and ackowledges that any budget revisions described above are necessary to meet the costs of the agreement.

President (or Clerk), Governing Board	***Date signed***	***Date of Board Action***

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Enter Bargaining Unit: JTA and Unrepresented

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of ( )	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	$ 20,239,592	$ -	$ -	$ 20,239,592
Remaining Revenues (8100-8799)	$ 810,092	$ -	$ -	$ 810,092
TOTAL REVENUES	**$ 21,049,684**	**$ -**	**$ -**	**$ 21,049,684**
EXPENDITURES				
Certificated Salaries (1000-1999)	$ 9,342,607	$ 406,056	$ -	$ 9,748,663
Classified Salaries (2000-2999)	$ 1,992,678	$ 178,261	$ -	$ 2,170,939
Employee Benefits (3000-3999)	$ 4,017,530	$ 100,129	$ -	$ 4,117,659
Books & Supplies (4000-4999)	$ 1,362,942	$ -	$ (209,856)	$ 1,153,086
Services & Operating Expenses (5000-5999)	$ 1,873,844	$ -	$ (124,000)	$ 1,749,844
Capital Outlay (6000-6999)	$ 158,508	$ -	$ -	$ 158,508
Other Outgo (7100-7299) (7400-7499)	$ 256,974	$ -	$ -	$ 256,974
Direct support/Indirect Costs (7300-7399)	$ (107,024)	$ -	$ -	$ (107,024)
TOTAL EXPENDITURES	**$ 18,898,059**	**$ 684,446**	**$ (333,856)**	**$ 19,248,649**
OPERATING SURPLUS (DEFICIT)	$ 2,151,625	$ (684,446)	$ 333,856	$ 1,801,035
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ 104,407	$ -	$ -	$ 104,407
Contributions (8980-8999)	$ (2,704,729)	$ -	$ -	$ (2,704,729)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (657,511)	$ (684,446)	$ 333,856	$ (1,008,101)
BEGINNING BALANCE (9791)	$ 8,895,440			$ 8,895,440
Audit Adjustments/Restatements (9793 & 9795)	$ -			$ -
CURRENT-YEAR ENDING BALANCE	$ 8,237,929	$ (684,446)	$ 333,856	$ 7,887,339
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	$ 5,000		$ -	$ 5,000
Committed Amounts (9750-9760)	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ 710,627	$ -	$ -	$ 710,627
Other Assignments (9780)	$ 2,393,938	$ -	$ (350,590)	$ 2,043,348
Unassigned/Unappropriated (9790)	$ 5,128,364	$ (684,446)	$ 684,446	$ 5,128,364

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Enter Bargaining Unit: JTA and Unrepresented

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of ( )	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	$ -	$ -	$ -	$ -
Remaining Revenues (8100-8799)	$ 1,879,774	$ -	$ -	$ 1,879,774
TOTAL REVENUES	**$ 1,879,774**	**$ -**	**$ -**	**$ 1,879,774**
EXPENDITURES				
Certificated Salaries (1000-1999)	$ 1,548,937	$ -	$ -	$ 1,548,937
Classified Salaries (2000-2999)	$ 618,933	$ -	$ -	$ 618,933
Employee Benefits (3000-3999)	$ 1,642,011	$ -	$ -	$ 1,642,011
Books & Supplies (4000-4999)	$ 223,366	$ -	$ -	$ 223,366
Services & Operating Expenses (5000-5999)	$ 327,604	$ -	$ -	$ 327,604
Capital Outlay (6000-6999)	$ 257,224	$ -	$ -	$ 257,224
Other Outgo (7100-7299) (7400-7499)	$ 67,024	$ -	$ -	$ 67,024
Direct support/Indirect Costs (7300-7399)	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 4,685,099**	**$ -**	**$ -**	**$ 4,685,099**
OPERATING SURPLUS (DEFICIT)	$ (2,805,325)	$ -	$ -	$ (2,805,325)
Transfers In and Other Sources (8910-8979)		$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	$ -
Contributions (8980-8999)	$ 2,704,729	$ -	$ -	$ 2,704,729
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (100,596)	$ -	$ -	$ (100,596)
BEGINNING BALANCE (9791)	$ 1,529,869			$ 1,529,869
Audit Adjustments/Restatements (9793 & 9795)	$ -			$ -
CURRENT-YEAR ENDING BALANCE	$ 1,429,273	$ -	$ -	$ 1,429,273
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	$ 1,429,273	$ -	$ -	$ 1,429,273
Committed Amounts (9750-9760)	$ -	$ -	$ -	$ -
Reserved for Economic Uncertainties (9789)	$ -	$ -	$ -	$ -
Other Assignments (9780)	$ -	$ -	$ -	$ -
Unassigned/Unappropriated (9790)	$ -	$ -	$ -	$ -

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Enter Bargaining Unit: JTA and Unrepresented

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of ( )	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	$ 20,239,592	$ -	$ -	$ 20,239,592
Remaining Revenues (8100-8799)	$ 2,689,866	$ -	$ -	$ 2,689,866
TOTAL REVENUES	**$ 22,929,458**	**$ -**	**$ -**	**$ 22,929,458**
EXPENDITURES				
Certificated Salaries (1000-1999)	$ 10,891,544	$ 406,056	$ -	$ 11,297,600
Classified Salaries (2000-2999)	$ 2,611,611	$ 178,261	$ -	$ 2,789,872
Employee Benefits (3000-3999)	$ 5,659,541	$ 100,129	$ -	$ 5,759,670
Books & Supplies (4000-4999)	$ 1,586,308	$ -	$ (209,856)	$ 1,376,452
Services & Operating Expenses (5000-5999)	$ 2,201,448	$ -	$ (124,000)	$ 2,077,448
Capital Outlay (6000-6999)	$ 415,732	$ -	$ -	$ 415,732
Other Outgo (7100-7299) (7400-7499)	$ 323,998	$ -	$ -	$ 323,998
Direct support/Indirect Costs (7300-7399)	$ (107,024)	$ -	$ -	$ (107,024)
TOTAL EXPENDITURES	**$ 23,583,158**	**$ 684,446**	**$ (333,856)**	**$ 23,933,748**
OPERATING SURPLUS (DEFICIT)	$ (653,700)	$ (684,446)	$ 333,856	$ (1,004,290)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ 104,407	$ -	$ -	$ 104,407
Contributions (8980-8999)	$ -	$ -	$ -	$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (758,107)	$ (684,446)	$ 333,856	$ (1,108,697)
BEGINNING BALANCE (9791)	$ 10,425,309			$ 10,425,309
Audit Adjustments/Restatements (9793 & 9795)	$ -			$ -
CURRENT-YEAR ENDING BALANCE	$ 9,667,202	$ (684,446)	$ 333,856	$ 9,316,612
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	$ 1,434,273	$ -	$ -	$ 1,434,273
Committed Amounts (9750-9760)	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ 710,627	$ -	$ -	$ 710,627
Other Assignments (9780)	$ 2,393,938	$ -	$ (350,590)	$ 2,043,348
Unassigned/Unappropriated (9790)	$ 5,128,364	$ (684,446)	$ 684,446	$ 5,128,364

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund

Enter Bargaining Unit: JTA

	Column A Current Year Budget After Settlement	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement
Fiscal Year	2019-2020		2020-2021		2021-2022
REVENUES					
LCFF Sources (8010-8099)	$ 20,239,592	$ (483,094)	$ 19,756,498	$ (128,480)	$ 19,628,018
Remaining Revenues (8100-8799)	$ 810,092	$ -	$ 810,092	$ -	$ 810,092
TOTAL REVENUES	**$ 21,049,684**	$ (483,094)	**$ 20,566,590**	$ (128,480)	**$ 20,438,110**
EXPENDITURES					
Certificated Salaries (1000-1999)	$ 9,748,663	$ (156,599)	$ 9,592,064	$ (60,754)	$ 9,531,310
Classified Salaries (2000-2999)	$ 2,170,939	$ (92,964)	$ 2,077,975	$ (49,949)	$ 2,028,026
Employee Benefits (3000-3999)	$ 4,117,659	$ 172,006	$ 4,289,665	$ (120,020)	$ 4,169,645
Books & Supplies (4000-4999)	$ 1,153,086	$ (250,925)	$ 902,161	$ 209,856	$ 1,112,017
Services & Operating Expenses (5000-5999)	$ 1,749,844	$ 5,000	$ 1,754,844	$ 129,000	$ 1,883,844
Capital Outlay (6000-6999)	$ 158,508	$ -	$ 158,508	$ -	$ 158,508
Other Outgo (7100-7299) (7400-7499)	$ 256,974	$ 7,804	$ 264,778	$ 7,422	$ 272,200
Direct support/Indirect Costs (7300-7399)	$ (107,024)	$ -	$ (107,024)	$ -	$ (107,024)
TOTAL EXPENDITURES	**$ 19,248,649**	$ (315,678)	**$ 18,932,971**	$ 115,555	**$ 19,048,526**
OPERATING SURPLUS (DEFICIT)	$ 1,801,035	$ (167,416)	$ 1,633,619	$ (244,035)	$ 1,389,584
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ 104,407	$ (104,407)	$ -	$ -	$ -
Contributions (8980-8999)	$ (2,704,729)	$ (115,289)	$ (2,820,018)	$ -	$ (2,820,018)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (1,008,101)	$ (178,298)	$ (1,186,399)	$ (244,035)	$ (1,430,434)
BEGINNING BALANCE (9791)	$ 8,895,440	$ (1,008,101)	$ 7,887,339	$ (1,186,399)	$ 6,700,940
Audit Adjustments/Restatements (9793 & 9795)	$ -	$ -		$ -	
CURRENT-YEAR ENDING BALANCE	$ 7,887,339	$ (1,186,399)	$ 6,700,940	$ (1,430,434)	$ 5,270,506
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	$ 5,000	$ -	$ 5,000	$ -	$ 5,000
Committed Amounts (9750-9760)	$ -	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ 710,627	$ -	$ 710,627	$ -	$ 710,627
Other Assignments (9780)	$ 2,043,348	$ 0	$ 2,043,348	$ -	$ 2,043,348
Unassigned/Unappropriated (9790)	$ 5,128,364	$ (1,186,399)	$ 3,941,965	$ (1,430,434)	$ 2,511,531

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund

Enter Bargaining Unit: JTA

Fiscal Year	Column A Current Year Budget After Settlement 2019-2020	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2020-2021	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2021-2022
REVENUES					
LCFF Sources (8010-8099)	$ -	$ -	$ -	$ -	$ -
Remaining Revenues (8100-8799)	$ 1,879,774	$ -	$ 1,879,774	$ -	$ 1,879,774
TOTAL REVENUES	**$ 1,879,774**	$ -	**$ 1,879,774**	$ -	**$ 1,879,774**
EXPENDITURES					
Certificated Salaries (1000-1999)	$ 1,548,937	$ 2,730	$ 1,551,667	$ 1,386	$ 1,553,053
Classified Salaries (2000-2999)	$ 618,933	$ 12,024	$ 630,957	$ 6,744	$ 637,701
Employee Benefits (3000-3999)	$ 1,642,011	$ 9,939	$ 1,651,950	$ (1,582)	$ 1,650,368
Books & Supplies (4000-4999)	$ 223,366	$ -	$ 223,366	$ 4,281	$ 227,647
Services & Operating Expenses (5000-5999)	$ 327,604	$ -	$ 327,604	$ -	$ 327,604
Capital Outlay (6000-6999)	$ 257,224	$ -	$ 257,224	$ -	$ 257,224
Other Outgo (7100-7299) (7400-7499)	$ 67,024	$ -	$ 67,024	$ -	$ 67,024
Direct support/Indirect Costs (7300-7399)	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 4,685,099**	$ 24,693	**$ 4,709,792**	$ 10,829	**$ 4,720,621**
OPERATING SURPLUS (DEFICIT)	$ (2,805,325)	$ (24,693)	$ (2,830,018)	$ (10,829)	$ (2,840,847)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	$ -	$ -
Contributions (8980-8999)	$ 2,704,729	$ 125,289	$ 2,830,018	$ -	$ 2,830,018
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (100,596)	$ 100,596	$ -	$ (10,829)	$ (10,829)
BEGINNING BALANCE (9791)	$ 1,529,869	$ (100,596)	$ 1,429,273	$ -	$ 1,429,273
Audit Adjustments/Restatements (9793 & 9795)	$ -	$ -		$ -	
CURRENT-YEAR ENDING BALANCE	$ 1,429,273	$ -	$ 1,429,273	$ (10,829)	$ 1,418,444
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	$ 1,429,273	$ -	$ 1,429,273	$ (10,829)	$ 1,418,444
Committed Amounts (9750-9760)	$ -	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ -	$ -	$ -	$ -	$ -
Other Assignments (9780)	$ -	$ -	$ -	$ -	$ -
Unassigned/Unappropriated (9790)	$ -	$ -	$ -	$ -	$ -

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund

Enter Bargaining Unit: JTA

Fiscal Year	Column A Current Year Budget After Settlement 2019-2020	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2020-2021	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2021-2022
REVENUES					
LCFF Sources (8010-8099)	$ 20,239,592	$ (483,094)	$ 19,756,498	$ (128,480)	$ 19,628,018
Remaining Revenues (8100-8799)	$ 2,689,866	$ -	$ 2,689,866	$ -	$ 2,689,866
TOTAL REVENUES	$ 22,929,458	$ (483,094)	$ 22,446,364	$ (128,480)	$ 22,317,884
EXPENDITURES					
Certificated Salaries (1000-1999)	$ 11,297,600	$ (153,869)	$ 11,143,731	$ (59,368)	$ 11,084,363
Classified Salaries (2000-2999)	$ 2,789,872	$ (80,940)	$ 2,708,932	$ (43,205)	$ 2,665,727
Employee Benefits (3000-3999)	$ 5,759,670	$ 181,945	$ 5,941,615	$ (121,602)	$ 5,820,013
Books & Supplies (4000-4999)	$ 1,376,452	$ (250,925)	$ 1,125,527	$ 214,137	$ 1,339,664
Services & Operating Expenses (5000-5999)	$ 2,077,448	$ 5,000	$ 2,082,448	$ 129,000	$ 2,211,448
Capital Outlay (6000-6999)	$ 415,732	$ -	$ 415,732	$ -	$ 415,732
Other Outgo (7100-7299) (7400-7499)	$ 323,998	$ 7,804	$ 331,802	$ 7,422	$ 339,224
Direct support/Indirect Costs (7300-7399)	$ (107,024)	$ -	$ (107,024)	$ -	$ (107,024)
TOTAL EXPENDITURES	$ 23,933,748	$ (290,985)	$ 23,642,763	$ 126,384	$ 23,769,147
OPERATING SURPLUS (DEFICIT)	$ (1,004,290)	$ (192,109)	$ (1,196,399)	$ (254,864)	$ (1,451,263)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ 104,407	$ (104,407)	$ -	$ -	$ -
Contributions (8980-8999)	$ -	$ 10,000	$ 10,000	$ -	$ 10,000
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (1,108,697)	$ (77,702)	$ (1,186,399)	$ (254,864)	$ (1,441,263)
BEGINNING BALANCE (9791)	$ 10,425,309	$ (1,108,697)	$ 9,316,612	$ (1,186,399)	$ 8,130,213
Audit Adjustments/Restatements (9793 & 9795)	$ -	$ -	$ -	$ -	$ -
CURRENT-YEAR ENDING BALANCE	$ 9,316,612	$ (1,186,399)	$ 8,130,213	$ (1,441,263)	$ 6,688,950
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	$ 1,434,273	$ -	$ 1,434,273	$ (10,829)	$ 1,423,444
Committed Amounts (9750-9760)	$ -	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties (9789)	$ 710,627	$ -	$ 710,627	$ -	$ 710,627
Other Assignments (9780)	$ 2,043,348	$ 0	$ 2,043,348	$ -	$ 2,043,348
Unassigned/Unappropriated (9790)	$ 5,128,364	$ (1,186,399)	$ 3,941,965	$ (1,430,434)	$ 2,511,531

E. Reserves

State Reserve Standard

	Fiscal Year	2019-2020	2020-2021	2021-2022
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	$ 24,038,155	$ 23,642,763	$ 23,769,147
b.	State Standard Minimum Reserve Percentage for this District	3%	3%	3%
c	State Standard Minumum Reserve Amount for this District (For districts with les than 1,001 ADA, this is the greater of Line a times Line b, or $50,000)	**$ 721,145**	**$ 709,283**	**$ 713,074**

Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	$ 710,627	$ 710,627	$ 710,627
b.	General Fund Budgeted Unassigned/Unappropriated (9790)	$ 5,128,364	$ 3,941,965	$ 2,511,531
c.	Special Reserve Fund (Fund 17) Budgeted Reserve for Economic Uncertainties (9789)	$ -	$ -	$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	$ -	$ -	$ -
e.	Total Available Reserves	$ 5,838,991	$ 4,652,592	$ 3,222,158
f.	Reserves in Excess of State Reserve Standard	$ 5,117,846	$ 3,943,309	$ 2,509,083