## Unaudited Actuals 2017-18 Unaudited Actuals GENERAL FUND

Current Expense Formula/Minimum Classroom Compensation

| 01 | 61200 0000000 |
|----|---------------|
|    | Form CEA      |

| PART I - CURRENT<br>EXPENSE FORMULA             | Total Expense<br>for Year<br>(1) | EDP<br>No. | Reductions<br>(See Note 1)<br>(2) | EDP<br>No.     | Current Expense<br>of Education<br>(Col 1 - Col 2)<br>(3) | EDP<br>No. | Reductions<br>(Extracted)<br>(See Note 2)<br>(4a) | Reductions<br>(Overrides)*<br>(See Note 2)<br>(4b) | EDP<br>No.     | Current Expense-<br>Part II<br>(Col 3 - Col 4)<br>(5) | EDP<br>No. |
|---|----------------------------------|------------|-----------------------------------|----------------|---|------------|---|--|----------------|---|------------|
| 1000 - Certificated<br>Salaries                 | 65,782,151.78                    | 301        | 0.00                              | 303            | 65,782,151.78   | 305        | 2,339,217.55                                      |  | 307            | 63,442,934.23   | 309        |
| 2000 - Classified Salaries                      | 22,794,563.48                    | 311        | 157,150.45                        | 313            | 22,637,413.03   | 315        | 52,659.48   |  | 317            | 22,584,753.55   | 319        |
| 3000 - Employee Benefits                        | 34,157,798.73                    | 321        | 380,237.97                        | 323            | 33,777,560.76   | 325        | 66,402.45   |  | 327            | 33,711,158.31   | 329        |
| 4000 - Books, Supplies<br>Equip Replace. (6500) | 5,191,437.66                     | 331        | 16,887.45                         | 333            | 5,174,550.21  | 335        | 995,373.37  |  | 337            | 4,179,176.84  | 339        |
| 5000 - Services & 7300 - Indirect Costs         | 16,837,271.81                    | 341        | 32,710.27                         | 343            | 16,804,561.54   | 345        | 6,116,473.15                                      |  | 347            | 10,688,088.39   | 349        |
| TOTAL   |                                  |            |                                   | 144,176,237.32 | 365   |            | Т   | OTAL   | 134,606,111.32 | 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.

| 1. Teacher Salaries as Per EC 41011.   |             |  |             |               | EDP |  |  |
|--|-------------|--|-------------|---------------|-----|--|--|
| 2. Salaries of Instructional Aides Per EC 41011. 2100 6,456,128.46 38 3. STRS. 3101 & 3102 11,774,122.09 36 4. PERS. 3201 & 3202 971,885.80 36 5. OASDI - Regular, Medicare and Alternative. 3301 & 3302 1,247,255.35 36 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 3401 & 3402 7,314,286.89 36 7. Unemployment Insurance. 3501 & 3502 30,365.40 36 8. Workers' Compensation Insurance. 3601 & 3602 1,827,079.41 36 9. OPEB, Active Employees (EC 41372). 3751 & 3752 0.00 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 82,820,147.12 36 12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 360 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 360 370,548.88 360 380,000 380, | PA          | RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object      |               | No. |  |  |
| 3. STRS  | 1.          | Teacher Salaries as Per EC 41011   | 1100        | 53,188,635.72 | 375 |  |  |
| 4. PERS.       3201 & 3202       971,885.80       36         5. OASDI - Regular, Medicare and Alternative.       3301 & 3302       1,247,255.35       36         6. Health & Welfare Benefits (EC 41372)   | 2.          | Salaries of Instructional Aides Per EC 41011                             | 2100        | 6,456,128.46  | 380 |  |  |
| 5. OASDI - Regular, Medicare and Alternative. 3301 & 3302 1,247,255.35 36 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 3401 & 3402 7,314,286.89 36 7. Unemployment Insurance. 3501 & 3502 30,365.40 36 8. Workers' Compensation Insurance. 3601 & 3602 1,827,079.41 36 9. OPEB, Active Employees (EC 41372). 3751 & 3752 0.00 10. Other Benefits (EC 22310). 3901 & 3902 10,388.00 36 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 82,820,147.12 36 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. 0.00 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 70,548.88 36 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 35   | 3.          | STRS   | 3101 & 3102 | 11,774,122.09 | 382 |  |  |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)  | 4.          | PERS   | 3201 & 3202 | 971,885.80    | 383 |  |  |
| (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).       3401 & 3402       7,314,286.89       38         7. Unemployment Insurance.       3501 & 3502       30,365.40       36         8. Workers' Compensation Insurance.       3601 & 3602       1,827,079.41       36         9. OPEB, Active Employees (EC 41372).       3751 & 3752       0.00         10. Other Benefits (EC 22310).       3901 & 3902       10,388.00       36         11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).       82,820,147.12       36         12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.       0.00       36         13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).       70,548.88       36         b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*       36       36  | 5.          | OASDI - Regular, Medicare and Alternative.                               | 3301 & 3302 | 1,247,255.35  | 384 |  |  |
| Annuity Plans). 3401 & 3402 7,314,286.89 35 7. Unemployment Insurance. 3501 & 3502 30,365.40 35 8. Workers' Compensation Insurance. 3601 & 3602 1,827,079.41 35 9. OPEB, Active Employees (EC 41372). 3751 & 3752 0.00 10. Other Benefits (EC 22310). 3901 & 3902 10,388.00 35 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 82,820,147.12 35 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. 0.00 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 70,548.88 35 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 35  3601 & 3401 & 3402  | 6.          | Health & Welfare Benefits (EC 41372)                                     |             |               |     |  |  |
| 7. Unemployment Insurance.       3501 & 3502       30,365.40       36         8. Workers' Compensation Insurance.       3601 & 3602       1,827,079.41       36         9. OPEB, Active Employees (EC 41372).       3751 & 3752       0.00         10. Other Benefits (EC 22310).       3901 & 3902       10,388.00       36         11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).       82,820,147.12       36         12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.       0.00       0         13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).       70,548.88       36         b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*       36       36  |             | (Include Health, Dental, Vision, Pharmaceutical, and                     |             |               |     |  |  |
| 8. Workers' Compensation Insurance.       3601 & 3602       1,827,079.41       3601   |             | Annuity Plans)   | 3401 & 3402 | 7,314,286.89  | 385 |  |  |
| 9. OPEB, Active Employees (EC 41372).       3751 & 3752       0.00         10. Other Benefits (EC 22310).       3901 & 3902       10,388.00       3901         11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).       82,820,147.12       3900         12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.       0.00         13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).       70,548.88         b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*       3901 & 3752 & 0.00  | 7.          | Unemployment Insurance   | 3501 & 3502 | 30,365.40     | 390 |  |  |
| 10. Other Benefits (EC 22310)  | 8.          | Workers' Compensation Insurance.   | 3601 & 3602 | 1,827,079.41  | 392 |  |  |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).  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).  13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*  13c. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*  13c. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*   | 9.          | OPEB, Active Employees (EC 41372).                                       | 3751 & 3752 | 0.00          |     |  |  |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2  | 10.         | Other Benefits (EC 22310).   | 3901 & 3902 | 10,388.00     | 393 |  |  |
| Benefits deducted in Column 2  | 11.         | 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).                   |             |               |     |  |  |
| 13a. Less: Teacher and Instructional Aide Salaries and  Benefits (other than Lottery) deducted in Column 4a (Extracted).  b. Less: Teacher and Instructional Aide Salaries and  Benefits (other than Lottery) deducted in Column 4b (Overrides)*.  | 12.         | 12. Less: Teacher and Instructional Aide Salaries and                    |             |               |     |  |  |
| Benefits (other than Lottery) deducted in Column 4a (Extracted).  b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.   |             | Benefits deducted in Column 2  |             |               |     |  |  |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*  | 13 <i>a</i> | a. Less: Teacher and Instructional Aide Salaries and                     |             |               |     |  |  |
| Benefits (other than Lottery) deducted in Column 4b (Overrides)*   |             | Benefits (other than Lottery) deducted in Column 4a (Extracted).         |             |               |     |  |  |
|  | b           | b. Less: Teacher and Instructional Aide Salaries and                     |             |               |     |  |  |
| 14. TOTAL SALARIES AND BENEFITS  |             |  |             |               |     |  |  |
|  |             | 14. TOTAL SALARIES AND BENEFITS  |             |               |     |  |  |
| 15. Percent of Current Cost of Education Expended for Classroom  | 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. |             |               |     |  |  |
| 16. District is exempt from EC 41372 because it meets the provisions   | 16.         | 16. District is exempt from EC 41372 because it meets the provisions     |             |               |     |  |  |
| of EC 41374. (If exempt, enter 'X')  | L           | 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.

| provisions of Eq. (16)   |                |  |  |  |
|--|----------------|--|--|--|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high)                             |                |  |  |  |
| 2. Percentage spent by this district (Part II, Line 15)  |                |  |  |  |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2)                                    |                |  |  |  |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 134,606,111.32 |  |  |  |
| 5. Deficiency Amount (Part III, Line 3 times Line 4)   | . 0.00         |  |  |  |

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

Livermore Valley Joint Unified Alameda County

## Unaudited Actuals 2017-18 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

01 61200 0000000 Form CEA

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