

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.

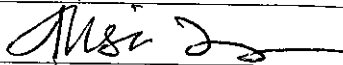
Budget available for inspection at:

Public Hearing:

Place: 1050 Main Street, Roseville, CA
Date: May 31, 2019

Place: 1050 Main Street, Roseville, CA
Date: June 17, 2019
Time: 06:00 PM

Adoption Date: June 20, 2019

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

Contact person for additional information on the budget reports:

Name: Dennis Snelling

Telephone: (916) 771-1600 Extension 50111

Title: Assistant Superintendent, Business

E-mail: dsnelling@rcsdk8.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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
			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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 20, 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.

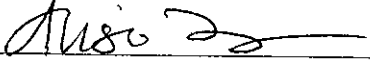
To the County Superintendent of Schools:

() 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:	\$ _____ 0.00

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
The JPA maintains an excess liability policy.

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

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

Date of Meeting: Jun 20, 2019

For additional information on this certification, please contact:

Name: Dennis Snelling

Title: Assistant Superintendent, Business

Telephone: (916) 771-1600 Extension 50111

E-mail: dsnelling@rcsdk8.org

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	92,857,895.00	1,901,232.00	94,759,127.00	97,263,483.00	1,901,232.00	99,164,715.00	4.6%
2) Federal Revenue		8100-8299	98,814.00	4,013,594.00	4,112,408.00	105,560.00	3,921,696.00	4,027,256.00	-2.1%
3) Other State Revenue		8300-8599	3,937,670.00	6,943,349.00	10,881,019.00	2,075,796.00	6,577,434.00	8,653,230.00	-20.5%
4) Other Local Revenue		8600-8799	1,079,418.00	6,060,516.00	7,139,934.00	667,795.00	5,733,522.00	6,401,317.00	-10.3%
5) TOTAL, REVENUES			97,973,797.00	18,918,691.00	116,892,488.00	100,112,634.00	18,133,884.00	118,246,518.00	1.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	48,034,245.00	9,446,752.00	57,480,997.00	50,353,307.00	10,183,172.00	60,536,479.00	5.3%
2) Classified Salaries		2000-2999	8,470,896.00	5,125,906.00	13,596,802.00	9,007,672.00	6,090,046.00	15,097,718.00	11.0%
3) Employee Benefits		3000-3999	15,848,138.00	8,581,892.00	24,430,030.00	17,098,139.00	10,008,486.00	27,106,625.00	11.0%
4) Books and Supplies		4000-4999	2,511,290.00	2,076,770.00	4,588,060.00	4,939,505.00	3,342,360.00	8,281,865.00	80.5%
5) Services and Other Operating Expenditures		5000-5999	5,619,466.00	4,488,714.00	10,108,180.00	5,641,498.00	3,657,400.00	9,298,898.00	-8.0%
6) Capital Outlay		6000-6999	1,320,879.00	491,368.00	1,812,247.00	96,995.00	173,853.00	270,848.00	-85.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	809,062.00	2,195,786.00	3,004,848.00	718,898.00	2,290,102.00	3,009,000.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(428,567.00)	137,548.00	(291,019.00)	(416,850.00)	116,850.00	(300,000.00)	3.1%
9) TOTAL, EXPENDITURES			82,185,409.00	32,544,736.00	114,730,145.00	87,439,164.00	35,862,269.00	123,301,433.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,788,388.00	(13,626,045.00)	2,162,343.00	12,673,470.00	(17,728,385.00)	(5,054,915.00)	-333.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	235,726.00	0.00	235,726.00	315,504.00	0.00	315,504.00	33.8%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,703,894.00)	13,703,894.00	0.00	(16,308,413.00)	16,308,413.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,468,168.00)	13,703,894.00	235,726.00	(15,992,909.00)	16,308,413.00	315,504.00	33.8%

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)			2,320,220.00	77,849.00	2,398,069.00	(3,319,439.00)	(1,419,972.00)	(4,739,411.00)	-297.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,670,309.00	4,214,366.00	23,884,675.00	21,990,529.00	4,292,215.00	26,282,744.00	10.0%
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)			19,670,309.00	4,214,366.00	23,884,675.00	21,990,529.00	4,292,215.00	26,282,744.00	10.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,670,309.00	4,214,366.00	23,884,675.00	21,990,529.00	4,292,215.00	26,282,744.00	10.0%
2) Ending Balance, June 30 (E + F1e)			21,990,529.00	4,292,215.00	26,282,744.00	18,671,090.00	2,872,243.00	21,543,333.00	-18.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	285,560.00	0.00	285,560.00	285,560.00	0.00	285,560.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	4,292,215.00	4,292,215.00	0.00	2,872,243.00	2,872,243.00	-33.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	6,243,742.00	0.00	6,243,742.00	3,055,029.00	0.00	3,055,029.00	-51.1%
Maintenance	0000	9760				400,000.00		400,000.00	
Curriculum Adoption	0000	9760				1,916,721.00		1,916,721.00	
New School Start-Up	0000	9760				420,000.00		420,000.00	
Wi-Fi Upgrades	0000	9760				215,900.00		215,900.00	
Classroom Televisions	0000	9760				2,408.00		2,408.00	
Grades 6-8 Musical Instruments	0000	9760				100,000.00		100,000.00	
Maintenance	0000	9760	287,713.00		287,713.00				
Curriculum Adoption	0000	9760	4,500,000.00		4,500,000.00				
New School Start-Up	0000	9760	450,000.00		450,000.00				
Technology Replacement	0000	9760	163,615.00		163,615.00				
Wi-Fi Upgrades	0000	9760	250,000.00		250,000.00				
Safety Measures	0000	9760	209,000.00		209,000.00				
Classroom Televisions	0000	9760	233,414.00		233,414.00				
Grades 6-8 Musical Instruments	0000	9760	150,000.00		150,000.00				
d) Assigned									
Other Assignments		9780	3,641,613.00	0.00	3,641,613.00	3,690,316.00	0.00	3,690,316.00	1.3%
Site/Department Carryover	0000	9780				400,000.00		400,000.00	
Medi-Cal Administrative Activities	0000	9780				340,709.00		340,709.00	
LCFF Supplemental	0000	9780				321,477.00		321,477.00	
Erate	0000	9780				162,101.00		162,101.00	
2% Board Reserve	0000	9780				2,466,029.00		2,466,029.00	
Site/Department Carryover	0000	9780	400,000.00		400,000.00				
Medi-Cal Administrative Activities	0000	9780	336,649.00		336,649.00				
LCFF Supplemental	0000	9780	448,260.00		448,260.00				
Erate	0000	9780	162,101.00		162,101.00				
2% Board Reserve	0000	9780	2,294,603.00		2,294,603.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,441,905.00	0.00	3,441,905.00	3,699,043.00	0.00	3,699,043.00	7.5%
Unassigned/Unappropriated Amount		9790	8,367,709.00	0.00	8,367,709.00	7,931,142.00	0.00	7,931,142.00	-5.2%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	31,219,725.31	(10,106,364.94)	21,113,360.37				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	33,784.77	162,763.23	196,548.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
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	285,560.22	0.00	285,560.22				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			31,549,070.30	(9,943,601.71)	21,605,468.59				
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	18,153.30	2,820.97	20,974.27				
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			18,153.30	2,820.97	20,974.27				
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)			31,530,917.00	(9,946,422.68)	21,584,494.32				

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	37,745,813.00	0.00	37,745,813.00	41,396,267.00	0.00	41,396,267.00	9.7%
Education Protection Account State Aid - Current Year		8012	13,434,606.00	0.00	13,434,606.00	14,189,666.00	0.00	14,189,666.00	5.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	255,802.00	0.00	255,802.00	255,802.00	0.00	255,802.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	35,039,215.00	0.00	35,039,215.00	35,039,215.00	0.00	35,039,215.00	0.0%
Unsecured Roll Taxes		8042	746,633.00	0.00	746,633.00	746,633.00	0.00	746,633.00	0.0%
Prior Years' Taxes		8043	8,335.00	0.00	8,335.00	8,335.00	0.00	8,335.00	0.0%
Supplemental Taxes		8044	839,627.00	0.00	839,627.00	839,627.00	0.00	839,627.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,933,192.00	0.00	3,933,192.00	3,933,192.00	0.00	3,933,192.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	860,116.00	0.00	860,116.00	860,116.00	0.00	860,116.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			92,863,339.00	0.00	92,863,339.00	97,268,853.00	0.00	97,268,853.00	4.7%
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	(5,444.00)	0.00	(5,444.00)	(5,370.00)	0.00	(5,370.00)	-1.4%
Property Taxes Transfers		8097	0.00	1,901,232.00	1,901,232.00	0.00	1,901,232.00	1,901,232.00	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			92,857,895.00	1,901,232.00	94,759,127.00	97,263,483.00	1,901,232.00	99,164,715.00	4.6%
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	2,292,708.00	2,292,708.00	0.00	2,292,708.00	2,292,708.00	0.0%
Special Education Discretionary Grants		8182	0.00	190,165.00	190,165.00	0.00	190,165.00	190,165.00	0.0%
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		860,033.00	860,033.00		769,580.00	769,580.00	-10.5%
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		173,466.00	173,466.00		166,519.00	166,519.00	-4.0%
Title III, Part A, Immigrant Student Program	4201	8290		16,623.00	16,623.00		16,623.00	16,623.00	0.0%

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		116,923.00	116,923.00		106,083.00	106,083.00	-9.3%
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, 5510, 5630	8290		55,018.00	55,018.00		55,018.00	55,018.00	0.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	98,814.00	308,658.00	407,472.00	105,560.00	325,000.00	430,560.00	5.7%
TOTAL, FEDERAL REVENUE			98,814.00	4,013,594.00	4,112,408.00	105,560.00	3,921,696.00	4,027,256.00	-2.1%
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		33,686.00	33,686.00		0.00	0.00	-100.0%
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	2,248,560.00	0.00	2,248,560.00	351,546.00	0.00	351,546.00	-84.4%
Lottery - Unrestricted and Instructional Materials		8560	1,683,045.00	629,776.00	2,312,821.00	1,722,920.00	604,734.00	2,327,654.00	0.6%
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		245,700.00	245,700.00		245,700.00	245,700.00	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		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,065.00	6,034,187.00	6,040,252.00	1,330.00	5,727,000.00	5,728,330.00	-5.2%
TOTAL, OTHER STATE REVENUE			3,937,670.00	6,943,349.00	10,881,019.00	2,075,796.00	6,577,434.00	8,653,230.00	-20.5%

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	0.00	0.00	0.00	0.00	0.00	0.0%
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	440,534.00	440,534.00	0.00	441,984.00	441,984.00	0.3%
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	9,254.00	0.00	9,254.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	(4,449.00)	(237.00)	(4,686.00)	(4,430.00)	0.00	(4,430.00)	-5.5%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	97,000.00	0.00	97,000.00	97,000.00	0.00	97,000.00	0.0%
Interest		8660	430,000.00	0.00	430,000.00	430,000.00	0.00	430,000.00	0.0%
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	94,672.00	0.00	94,672.00	100,000.00	0.00	100,000.00	5.6%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(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	452,941.00	1,385,184.00	1,838,125.00	45,225.00	1,056,503.00	1,101,728.00	-40.1%
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		4,235,035.00	4,235,035.00		4,235,035.00	4,235,035.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/PP 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			1,079,418.00	6,060,516.00	7,139,934.00	667,795.00	5,733,522.00	6,401,317.00	-10.3%
TOTAL, REVENUES			97,973,797.00	18,918,691.00	116,892,488.00	100,112,634.00	18,133,884.00	118,246,518.00	1.2%

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	41,840,861.00	7,876,991.00	49,717,852.00	43,562,158.00	8,351,950.00	51,914,108.00	4.4%
Certificated Pupil Support Salaries		1200	1,408,675.00	931,179.00	2,339,854.00	1,681,229.00	1,053,378.00	2,734,607.00	16.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,771,407.00	638,582.00	5,409,989.00	5,104,920.00	777,844.00	5,882,764.00	8.7%
Other Certificated Salaries		1900	13,302.00	0.00	13,302.00	5,000.00	0.00	5,000.00	-62.4%
TOTAL, CERTIFICATED SALARIES			48,034,245.00	9,446,752.00	57,480,997.00	50,353,307.00	10,183,172.00	60,536,479.00	5.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	348,573.00	3,299,044.00	3,647,617.00	399,589.00	3,832,656.00	4,232,245.00	16.0%
Classified Support Salaries		2200	3,378,337.00	1,002,263.00	4,380,600.00	3,445,367.00	1,051,508.00	4,496,875.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	862,268.00	176,854.00	1,039,122.00	919,290.00	192,289.00	1,111,579.00	7.0%
Clerical, Technical and Office Salaries		2400	3,030,044.00	104,603.00	3,134,647.00	3,111,016.00	107,470.00	3,218,486.00	2.7%
Other Classified Salaries		2900	851,674.00	543,142.00	1,394,816.00	1,132,410.00	906,123.00	2,038,533.00	46.2%
TOTAL, CLASSIFIED SALARIES			8,470,896.00	5,125,906.00	13,596,802.00	9,007,672.00	6,090,046.00	15,097,718.00	11.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,788,123.00	5,827,852.00	13,615,975.00	8,178,103.00	6,656,111.00	14,834,214.00	8.9%
PERS		3201-3202	1,479,884.00	967,921.00	2,447,805.00	1,762,705.00	1,323,594.00	3,086,299.00	26.1%
OASDI/Medicare/Alternative		3301-3302	1,255,913.00	523,430.00	1,779,343.00	1,291,294.00	597,775.00	1,889,069.00	6.2%
Health and Welfare Benefits		3401-3402	4,202,594.00	1,044,322.00	5,246,916.00	4,420,071.00	1,116,969.00	5,537,040.00	5.5%
Unemployment Insurance		3501-3502	26,800.00	7,024.00	33,824.00	27,445.00	7,635.00	35,080.00	3.7%
Workers' Compensation		3601-3602	552,326.00	144,548.00	696,874.00	581,930.00	161,680.00	743,610.00	6.7%
OPEB, Allocated		3701-3702	265,297.00	0.00	265,297.00	295,426.00	0.00	295,426.00	11.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	277,201.00	66,795.00	343,996.00	541,165.00	144,722.00	685,887.00	99.4%
TOTAL, EMPLOYEE BENEFITS			15,848,138.00	8,581,892.00	24,430,030.00	17,098,139.00	10,008,486.00	27,106,625.00	11.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	986.00	103,155.00	104,141.00	0.00	205,155.00	205,155.00	97.0%
Books and Other Reference Materials		4200	1,380.00	4,332.00	5,712.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	1,425,589.00	1,808,369.00	3,233,958.00	4,050,523.00	3,100,605.00	7,151,128.00	121.1%
Noncapitalized Equipment		4400	1,083,335.00	160,914.00	1,244,249.00	888,982.00	36,600.00	925,582.00	-25.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,511,290.00	2,076,770.00	4,588,060.00	4,939,505.00	3,342,360.00	8,281,865.00	80.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,530,454.00	235,700.00	1,766,154.00	1,627,372.00	235,700.00	1,863,072.00	5.5%
Travel and Conferences		5200	240,978.00	100,863.00	341,841.00	171,313.00	78,574.00	249,887.00	-26.9%
Dues and Memberships		5300	45,179.00	3,287.00	48,466.00	41,170.00	3,200.00	44,370.00	-8.5%
Insurance		5400 - 5450	563,743.00	25,000.00	588,743.00	746,746.00	25,000.00	771,746.00	31.1%
Operations and Housekeeping Services		5500	1,698,565.00	4,500.00	1,703,065.00	1,740,779.00	5,500.00	1,746,279.00	2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	685,511.00	942,978.00	1,628,489.00	594,080.00	350,730.00	944,810.00	-42.0%
Transfers of Direct Costs		5710	(886,151.00)	886,151.00	0.00	(821,742.00)	821,742.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,000.00)	0.00	(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,358,002.00	2,285,493.00	3,643,495.00	1,211,146.00	2,136,454.00	3,347,600.00	-8.1%
Communications		5900	398,185.00	4,742.00	402,927.00	345,634.00	500.00	346,134.00	-14.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,619,466.00	4,488,714.00	10,108,180.00	5,641,498.00	3,657,400.00	9,298,898.00	-8.0%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,078,129.00	387,108.00	1,465,237.00	0.00	112,817.00	112,817.00	-92.3%
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	242,750.00	104,260.00	347,010.00	96,995.00	61,036.00	158,031.00	-54.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			1,320,879.00	491,368.00	1,812,247.00	96,995.00	173,853.00	270,848.00	-85.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	2,195,786.00	2,195,786.00	0.00	2,290,102.00	2,290,102.00	4.3%
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/IP 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		7289	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	143,052.00	0.00	143,052.00	119,429.00	0.00	119,429.00	-16.5%
Other Debt Service - Principal		7439	666,010.00	0.00	666,010.00	599,469.00	0.00	599,469.00	-10.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			809,062.00	2,195,786.00	3,004,848.00	718,898.00	2,290,102.00	3,009,000.00	0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(137,548.00)	137,548.00	0.00	(116,850.00)	116,850.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(291,019.00)	0.00	(291,019.00)	(300,000.00)	0.00	(300,000.00)	3.1%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(428,567.00)	137,548.00	(291,019.00)	(416,850.00)	116,850.00	(300,000.00)	3.1%
TOTAL EXPENDITURES			82,185,409.00	32,544,736.00	114,730,145.00	87,439,164.00	35,862,269.00	123,301,433.00	7.5%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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	235,726.00	0.00	235,726.00	315,504.00	0.00	315,504.00	33.8%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			235,726.00	0.00	235,726.00	315,504.00	0.00	315,504.00	33.8%
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	(13,703,894.00)	13,703,894.00	0.00	(16,308,413.00)	16,308,413.00	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			(13,703,894.00)	13,703,894.00	0.00	(16,308,413.00)	16,308,413.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,468,168.00)	13,703,894.00	235,726.00	(15,992,909.00)	16,308,413.00	315,504.00	33.8%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	156,501.00	168,499.00
6300	Lottery: Instructional Materials	610,342.00	0.00
6512	Special Ed: Mental Health Services	2,395,695.00	2,283,853.00
7311	Classified School Employee Professional Development Block Grant	46,513.00	46,513.00
7510	Low-Performing Students Block Grant	725,041.00	53,378.00
9010	Other Restricted Local	358,123.00	320,000.00
Total, Restricted Balance		4,292,215.00	2,872,243.00

District: Roseville City School District
 CDS #: 31-66910

**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			2019-20 Budget	Objects 9780/9789/9790
Form	Fund			
01	General Fund/County School Service Fund		\$15,320,501.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects			Form 17
Total Assigned and Unassigned Ending Fund Balances			\$15,320,501.00	
District Standard Reserve Level			3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties			\$3,699,043.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need			\$11,621,458.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2019-20 Budget	Description of Need
01	General Fund	\$2,466,029.00	Board Policy of Minimum 5% Reserve
01	General Fund	\$1,224,287.00	Site/Department Carryovers Due to Timing
01	General Fund	\$3,102,645.00	STRS Increases (2020-21 through 2023-24)
01	General Fund	\$4,828,497.00	Portion of PERS Increases (2020-21 through 2023-24)
01	General Fund		
Insert Lines above as needed			
Total of Substantiated Needs		\$11,621,458.00	

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	3,820,363.00	3,929,181.00	2.8%
3) Other State Revenue		8300-8599	237,541.00	253,460.00	6.7%
4) Other Local Revenue		8600-8799	2,450,154.00	2,440,033.00	-0.4%
5) TOTAL, REVENUES			6,508,058.00	6,622,674.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,984,443.00	2,109,285.00	6.3%
3) Employee Benefits		3000-3999	624,462.00	701,392.00	12.3%
4) Books and Supplies		4000-4999	3,199,735.00	3,298,809.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	364,846.00	364,500.00	-0.1%
6) Capital Outlay		6000-6999	120,000.00	125,000.00	4.2%
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	291,019.00	300,000.00	3.1%
9) TOTAL, EXPENDITURES			6,584,505.00	6,898,986.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,447.00)	(276,312.00)	261.4%
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)			(76,447.00)	(276,312.00)	261.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,040,427.00	1,963,980.00	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,040,427.00	1,963,980.00	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,040,427.00	1,963,980.00	-3.7%
2) Ending Balance, June 30 (E + F1e)			1,963,980.00	1,687,668.00	-14.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	45,380.00	45,380.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,918,600.00	1,642,288.00	-14.4%
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	0.00	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	1,170,235.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	649.94		
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	3,147.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	45,379.89		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,219,412.65		
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	38,072.29		
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) TOTAL, LIABILITIES			38,072.29		
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)			1,181,340.36		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,820,363.00	3,929,181.00	2.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,820,363.00	3,929,181.00	2.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	237,541.00	253,460.00	6.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			237,541.00	253,460.00	6.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,386,415.00	2,395,033.00	0.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,000.00	25,000.00	4.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	39,739.00	20,000.00	-49.7%
TOTAL, OTHER LOCAL REVENUE			2,450,154.00	2,440,033.00	-0.4%
TOTAL, REVENUES			6,508,058.00	6,622,674.00	1.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
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	1,638,908.00	1,756,397.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	260,586.00	269,793.00	3.5%
Clerical, Technical and Office Salaries		2400	84,949.00	83,095.00	-2.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,984,443.00	2,109,285.00	6.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	303,075.00	358,128.00	18.2%
OASDI/Medicare/Alternative		3301-3302	130,665.00	138,164.00	5.7%
Health and Welfare Benefits		3401-3402	163,398.00	164,838.00	0.9%
Unemployment Insurance		3501-3502	908.00	964.00	6.2%
Workers' Compensation		3601-3602	18,686.00	20,438.00	9.4%
OPEB, Allocated		3701-3702	599.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,131.00	18,860.00	164.5%
TOTAL, EMPLOYEE BENEFITS			624,462.00	701,392.00	12.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	298,745.00	317,813.00	6.4%
Noncapitalized Equipment		4400	30,000.00	35,000.00	16.7%
Food		4700	2,870,990.00	2,945,996.00	2.6%
TOTAL, BOOKS AND SUPPLIES			3,199,735.00	3,298,809.00	3.1%

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	10,000.00	15,000.00	50.0%
Dues and Memberships		5300	550.00	2,500.00	354.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,000.00	72,000.00	2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,000.00	50,000.00	11.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	15,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	219,296.00	205,000.00	-6.5%
Communications		5900	5,000.00	5,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			364,846.00	364,500.00	-0.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	120,000.00	125,000.00	4.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,000.00	125,000.00	4.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	291,019.00	300,000.00	3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			291,019.00	300,000.00	3.1%
TOTAL, EXPENDITURES			6,584,505.00	6,898,986.00	4.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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					
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%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	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	9,976,600.00	13,689,100.00	37.2%
5) TOTAL, REVENUES			9,976,600.00	13,689,100.00	37.2%
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	169,389.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	6,906,875.00	5,698,800.00	-17.5%
6) Capital Outlay		6000-6999	1,270,434.00	3,413,308.00	168.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,246,250.00	1,246,353.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,592,948.00	10,358,461.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			383,652.00	3,330,639.00	768.1%
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)			383,652.00	3,330,639.00	768.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,943,832.00	25,327,484.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,943,832.00	25,327,484.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,943,832.00	25,327,484.00	1.5%
2) Ending Balance, June 30 (E + F1e)			25,327,484.00	28,658,123.00	13.2%
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			25,327,484.00	28,658,123.00	13.2%
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	0.00	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	27,234,590.61		
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			27,234,590.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	8,195,506.23		
2) TOTAL, DEFERRED OUTFLOWS			8,195,506.23		
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	8,195,506.23		
2) TOTAL, DEFERRED INFLOWS			8,195,506.23		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			27,234,590.61		

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	500,000.00	500,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	9,476,600.00	13,189,100.00	39.2%
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			9,976,600.00	13,689,100.00	37.2%
TOTAL, REVENUES			9,976,600.00	13,689,100.00	37.2%

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	20,460.00	0.00	-100.0%
Noncapitalized Equipment		4400	148,929.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			169,389.00	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	20,000.00	New
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
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	6,906,875.00	5,678,800.00	-17.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,906,875.00	5,698,800.00	-17.5%
CAPITAL OUTLAY					
Land		6100	0.00	30,000.00	New
Land Improvements		6170	0.00	15,000.00	New
Buildings and Improvements of Buildings		6200	1,168,585.00	3,368,308.00	188.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	101,849.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,270,434.00	3,413,308.00	168.7%
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	206,250.00	171,353.00	-16.9%
Other Debt Service - Principal		7439	1,040,000.00	1,075,000.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,246,250.00	1,246,353.00	0.0%
TOTAL, EXPENDITURES			9,592,948.00	10,358,461.00	8.0%

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: 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	315.00	380.00	20.6%
5) TOTAL REVENUES			315.00	380.00	20.6%
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	5,000.00	5,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	100.00	100.00	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			5,100.00	5,100.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,785.00)	(4,720.00)	-1.4%
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)			(4,785.00)	(4,720.00)	-1.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	61,798.00	57,013.00	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,798.00	57,013.00	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			61,798.00	57,013.00	-7.7%
2) Ending Net Position, June 30 (E + F1e)			57,013.00	52,293.00	-8.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	57,013.00	52,293.00	-8.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		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	14,818.64		
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	42,312.95		
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					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL ASSETS			57,131.59		
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)			57,131.59		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	315.00	380.00	20.6%
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%
TOTAL, OTHER LOCAL REVENUE			315.00	380.00	20.6%
TOTAL, REVENUES			315.00	380.00	20.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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	5,000.00	5,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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	0.00	0.00	0.0%
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	100.00	100.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			100.00	100.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			5,100.00	5,100.00	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%
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 + c - d + e)			0.00	0.00	0.0%

MULTI-YEAR PROJECTION ASSUMPTIONS
FISCAL YEARS ENDING 2020-2022
BUDGET ADOPTION 2019-20

	2019-20	2020-21	2021-22
INCOME			
COST OF LIVING ADJUSTMENT (COLA)	3.26%	3.00%	2.80%
LCFF GAP FUNDING	N/A	N/A	N/A
ADA/ENROLLMENT GROWTH	150 ADA increase	100 ADA increase	100 ADA increase
ENROLLMENT PROJECTION	11,502	11,602	11,702
ADA PROJECTIONS	11,097	11,197	11,197
UNDUPLICATED COUNT	3,631	3,631	3,631
SPECIAL ED (SELPA) INCOME (Dec / April Student count)	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate
K-3 CLASS SIZE	TK-3 26:1 School Avg.	TK-3 26:1 School Avg.	TK-3 26:1 School Avg.
STATE--One Time Funds	None	None	None
LOTTERY INCOME-Unrestricted	\$151.00/annual	\$151.00/annual	\$151.00/annual
LOTTERY INCOME-Restricted	\$53.00/annual	\$53.00/annual	\$53.00/annual
INTEREST INCOME	\$430,000	\$430,000	\$430,000
TRANSPORTATION FEES	\$95,000	\$95,000	\$95,000
EXPENSES			
STEP AND COLUMN (ALL STAFF)	District Wide = 2.04%	District Wide = 2.04%	District Wide = 2.04%
SALARY INCREASE	2.00%	0.00%	0.00%
STRS Rate	16.70%	18.10%	17.80%
PERS Rate	20.733%	23.60%	24.90%
RETIREES	13.0 F.T.E.	7.0 F.T.E.	7.0 F.T.E.
GROWTH POSITIONS - TEACHERS	11.0 F.T.E.	4.0 F.T.E.	4.0 F.T.E.
GROWTH POSITIONS - SPED CERT	7.5 F.T.E.	1.0 F.T.E.	1.0 F.T.E.
GROWTH POSITIONS - Instructional Aides	7.0 F.T.E.	2.0 F.T.E.	2.0 F.T.E.
SPECIAL ED PCOE BILLBACK	Rate increase 5%	Rate increase 5%	Rate increase 5%
TRANSPORTATION CONTRACT WITH RJUHSD	5% increase over prior year	5% increase over prior year	5% increase over prior year
UTILITIES	2.5% Increase	2.5% Increase	2.5% Increase
Routine Restricted Maintenance	3%	3%	3%
GASB 45 (Pre-funding Retiree Health Costs)	Cost to Pre-fund not included	Cost to Pre-fund not included	Cost to Pre-fund not included

**ROSEVILLE CITY SCHOOL DISTRICT
BUDGET ADOPTON 2019-20
MULTI YEAR PROJECTION
RESTRICTED AND UNRESTRICTED FUNDS**

	2018-19	2019-20	2020-21	2021-22
REVENUES				
LCFF	94,759,127	99,164,715	102,925,450	106,603,416
Federal Revenue	4,112,408	4,027,256	4,027,256	4,027,256
Other State Revenue	10,881,019	8,653,230	8,700,916	8,737,736
Local Revenues	7,139,934	6,401,317	6,421,317	6,441,317
TOTAL REVENUES	116,892,488	118,246,518	122,074,939	125,809,725
EXPENDITURES				
Certificated Salaries	57,480,997	60,536,479	62,045,345	63,442,944
Classified Salaries	13,596,802	15,097,718	15,554,197	16,010,677
Employee Benefits	24,430,030	27,106,625	28,474,484	28,995,646
Books & Supplies	4,588,060	8,281,865	6,109,554	5,093,716
Services and Other Operating Exp	10,108,180	9,298,898	8,930,108	9,109,136
Capital Outlay	1,812,247	270,848	173,853	173,853
Other Outgo	3,004,848	3,009,000	3,095,693	3,184,024
Indirect / Direct charges	(291,019)	(300,000)	(300,000)	(300,000)
TOTAL EXPENDITURES	114,730,145	123,301,433	124,083,234	125,709,996
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	2,162,343	(5,054,915)	(2,008,295)	99,729
OTHER FINANCING SOURCES/USES	235,726	315,504	315,504	315,504
NET CHANGE IN FUND BALANCE	2,398,069	(4,739,411)	(1,692,791)	415,233
PROJECTED BEGINNING FUND BALANCE	23,884,675	26,282,744	21,543,333	19,850,542
PROJECTED ENDING FUND BALANCE	26,282,744	21,543,333	19,850,542	20,265,775
COMPONENTS OF ENDING BALANCE				
Non-Spendable:				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid Expenses	285,560	285,560	285,560	274,737
Restricted:	4,292,216	2,872,244	2,516,454	2,778,044
Committed:				
Maintenance	287,713	400,000	400,000	400,000
Curriculum Adoption	4,500,000	1,916,721	901,755	901,755
Furniture Replacement	-	-	-	-
New School Start-Up	450,000	420,000	400,000	370,000
K-8 Musical Instruments	150,000	100,000	50,000	-
Safety Measures	209,000	-	-	-
Student Information System	-	-	-	-
Classroom Televisions	233,414	2,408	-	-
Technology Replacement	163,615	-	-	-
Wi-Fi Upgrade	250,000	215,900	181,287	147,424
Assigned:				
Carryover--Site & District	1,347,010	1,224,287	1,224,287	1,224,287
Unassigned:				
3% Designation	3,441,904	3,699,043	3,722,497	3,771,300
Additional 2% Board Reserve	2,294,603	2,466,029	2,481,665	2,514,200
Unassigned Balance	8,367,709	7,931,141	7,677,037	7,874,029

**ROSEVILLE CITY SCHOOL DISTRICT
BUDGET ADOPTION 2019-20
MULTI YEAR PROJECTION
UNRESTRICTED FUNDS**

	2018-19	2019-20	2020-21	2021-22
REVENUES				
LCFF	92,857,895	97,263,483	101,024,218	104,702,184
Federal Revenue	98,814	105,560	105,560	105,560
Other State Revenue	3,937,670	2,075,796	2,115,177	2,146,461
Local Revenues	1,079,418	667,795	667,795	667,795
TOTAL REVENUES	97,973,797	100,112,634	103,912,750	107,622,000
EXPENDITURES				
Certificated Salaries	48,034,245	50,353,307	51,799,600	53,134,626
Classified Salaries	8,470,896	9,007,672	9,400,151	9,792,631
Employee Benefits	15,848,138	17,098,139	18,555,228	19,019,884
Books & Supplies	2,511,290	4,939,505	3,279,484	2,773,590
Services and Other Operating Exp	5,619,466	5,641,498	5,474,260	5,609,540
Capital Outlay	1,320,879	96,995	-	-
Other Outgo	809,062	718,898	755,591	793,922
Indirect / Direct charges (7300)	(428,567)	(416,850)	(416,850)	(416,850)
TOTAL EXPENDITURES	82,185,409	87,439,164	88,847,464	90,707,343
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	15,788,388	12,673,470	15,065,286	16,914,657
OTHER FINANCING SOURCES/USES	(13,468,168)	(15,992,909)	(16,402,287)	(16,761,014)
NET CHANGE IN FUND BALANCE	2,320,220	(3,319,439)	(1,337,001)	(153,643)
PROJECTED BEGINNING FUND BALANCE	19,670,308	21,990,528	18,671,089	17,334,088
PROJECTED ENDING FUND BALANCE	21,990,528	18,671,089	17,334,088	17,487,731
COMPONENTS OF ENDING BALANCE				
Non-Spendable:				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid expenses	285,560	285,560	285,560	274,737
Restricted:	-	-	-	-
Committed:				
Maintenance	287,713	400,000	400,000	400,000
Curriculum Adoption	4,500,000	1,916,721	901,755	901,755
Furniture Replacement	-	-	-	-
New School Start-Up	450,000	420,000	400,000	370,000
K-8 Musical Instruments	150,000	100,000	50,000	-
Safety Measures	209,000	-	-	-
Student Information System	-	-	-	-
Classroom Televisions	233,414	2,408	-	-
Technology Replacement	163,615	-	-	-
WiFi Upgrade	250,000	215,900	181,287	147,424
Assigned:				
Carryover--Site & District	1,347,010	1,224,287	1,224,287	1,224,287
Unassigned:				
3% Designation	3,441,904	3,699,043	3,722,497	3,771,300
Additional 2% Board Reserve	2,294,603	2,466,029	2,481,665	2,514,200

**ROSEVILLE CITY SCHOOL DISTRICT
BUDGET ADOPTION 2019-20
MULTI YEAR PROJECTION
RESTRICTED FUNDS**

	2018-19	2019-20	2020-21	2021-22
REVENUES				
LCFF	1,901,232	1,901,232	1,901,232	1,901,232
Federal Revenue	4,013,594	3,921,696	3,921,696	3,921,696
Other State Revenue	6,943,349	6,577,434	6,585,739	6,591,275
Local Revenues	6,060,516	5,733,522	5,753,522	5,773,522
TOTAL REVENUES	18,918,691	18,133,884	18,162,189	18,187,725
EXPENDITURES				
Certificated Salaries	9,446,752	10,183,172	10,245,745	10,308,318
Classified Salaries	5,125,906	6,090,046	6,154,046	6,218,046
Employee Benefits	8,581,892	10,008,486	9,919,256	9,975,762
Books & Supplies	2,076,770	3,342,360	2,830,070	2,320,126
Services and Other Operating Exp	4,488,714	3,657,400	3,455,848	3,499,596
Capital Outlay	491,368	173,853	173,853	173,853
Other Outgo	2,195,786	2,290,102	2,340,102	2,390,102
Indirect / Direct charges (7300)	137,548	116,850	116,850	116,850
TOTAL EXPENDITURES	32,544,736	35,862,269	35,235,770	35,002,653
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(13,626,045)	(17,728,385)	(17,073,581)	(16,814,928)
OTHER FINANCING SOURCES/USES	13,703,894	16,308,413	16,717,791	17,076,518
NET CHANGE IN FUND BALANCE	778,849	1,419,972	355,790	261,590
PROJECTED BEGINNING FUND BALANCE	4,214,367	4,292,216	2,872,244	2,516,454
PROJECTED ENDING FUND BALANCE	4,292,216	2,872,244	2,516,454	2,778,044
COMPONENTS OF ENDING BALANCE				
Pre-Paid Expenditures	-	-	-	-
Restricted Reserves:				
Federal	176,458	176,458	176,458	176,458
State	3,669,530	2,249,558	1,893,768	2,155,358
Local	446,228	446,228	446,228	446,228
Curriculum Adoption (Lottery)	-	-	-	-

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)	10,925.46	10,925.46	10,925.46	11,075.46	11,075.46	11,075.46
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)	10,925.46	10,925.46	10,925.46	11,075.46	11,075.46	11,075.46
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	22.01	22.01	22.01	22.01	22.01	22.01
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	22.01	22.01	22.01	22.01	22.01	22.01
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,947.47	10,947.47	10,947.47	11,097.47	11,097.47	11,097.47
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balance (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,069,813.00	2,069,813.00	7,273,081.00	3,725,664.00	3,725,664.00	7,273,081.00	3,725,664.00	3,725,664.00
Property Taxes	8020-8079		1,929.00	0.00	0.00	729,494.00	0.00	19,717,285.00	1,614,793.00	718,899.00
Miscellaneous Funds	8080-8099		0.00	(315.00)	(629.00)	(419.00)	(419.00)	(419.00)	(419.00)	(560.00)
Federal Revenue	8100-8299		394.00	1,039.00	234,658.00	57,499.00	110,855.00	0.00	452,623.00	61,867.00
Other State Revenue	8300-8599		0.00	0.00	0.00	387,889.00	68,768.00	668,355.00	1,280,429.00	49,607.00
Other Local Revenue	8600-8799		205,437.00	0.00	506,022.00	542,394.00	530,542.00	534,167.00	813,344.00	666,171.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		315,504.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,593,077.00	2,365,661.00	8,013,132.00	5,442,521.00	4,435,410.00	28,192,469.00	7,886,434.00	5,221,658.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		352,484.00	5,264,130.00	5,293,774.00	5,365,044.00	5,483,124.00	558,923.00	10,777,533.00	5,349,946.00
Classified Salaries	2000-2999		672,564.00	1,308,396.00	1,289,729.00	1,317,430.00	1,355,014.00	1,413,510.00	1,362,655.00	1,255,446.00
Employee Benefits	3000-3999		376,099.00	1,966,725.00	1,923,505.00	1,956,117.00	1,987,093.00	616,012.00	3,454,216.00	1,948,840.00
Books and Supplies	4000-4999		535,010.00	1,587,273.00	664,692.00	422,865.00	861,892.00	415,764.00	331,522.00	304,016.00
Services	5000-5999		479,175.00	545,671.00	295,640.00	339,911.00	872,234.00	439,584.00	839,878.00	653,050.00
Capital Outlay	6000-6599		0.00	15,325.00	10,771.00	12,362.00	0.00	10,512.00	27,894.00	30,074.00
Other Outgo	7000-7499		259,255.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,674,587.00	10,687,520.00	9,478,111.00	9,413,729.00	10,559,357.00	3,454,305.00	16,793,708.00	9,541,372.00
D. TOTAL SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	10,200.00								
Accounts Receivable	9200-9299	5,585,510.00	442,492.00	464,639.00	0.00	2,522,126.00	1,736,940.00	27,927.00	156,868.00	46,903.00
Due From Other Funds	9310	238,678.00								
Stores	9320	0.00								
Prepaid Expenditures	9330	282,898.00								
Other Current Assets	9340	0.00								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL			442,492.00	464,639.00	0.00	2,522,126.00	1,736,940.00	27,927.00	156,868.00	46,903.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		4,917,419.00	806,764.00	25.00	1,664,846.00	11,116.00	0.00	0.00	201,813.00
Due To Other Funds	9610	0.00								
Current Loans	9640	0.00								
Unearned Revenues	9650	182,967.00								
Deferred Inflows of Resources	9690	0.00								
SUBTOTAL			5,100,386.00	806,764.00	25.00	1,664,846.00	11,116.00	0.00	0.00	201,813.00
Nonoperating										
Suspense Clearing		9910	0.00							
TOTAL BALANCE SHEET ITEMS			1,016,900.00	(342,126.00)	(25.00)	857,280.00	1,725,824.00	27,927.00	156,868.00	(154,910.00)
E. NET INCREASE/DECREASE (B - C + D)			(1,064,622.00)	(8,663,984.00)	(1,485,004.00)	(3,113,928.00)	(4,398,123.00)	24,766,091.00	(8,750,406.00)	(4,474,624.00)
F. ENDING CASH (A + E)			25,030,656.00	16,366,672.00	14,901,668.00	11,787,740.00	7,389,617.00	23,405,302.00	18,930,678.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		18,930,678.00	17,478,251.00	24,892,425.00	19,427,954.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	7,273,081.00	3,725,664.00	3,725,664.00	7,273,080.00			55,585,933.00	55,585,933.00
Property Taxes	8020-8079	18,475.00	12,947,907.00	87,682.00	5,846,456.00			41,682,920.00	41,682,920.00
Miscellaneous Funds	8080-8099	(550.00)	(550.00)	(550.00)	(550.00)	1,901,232.00		1,895,882.00	1,895,882.00
Federal Revenue	8100-8299	271,797.00	34,068.00	74,340.00	2,728,116.00			4,027,256.00	4,027,256.00
Other State Revenue	8300-8399	427,755.00	529,832.00	403,960.00	4,836,635.00			8,653,230.00	8,653,230.00
Other Local Revenue	8600-8799	560,064.00	483,270.00	494,348.00	770,434.00			6,401,317.00	6,401,317.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			315,504.00	315,504.00
TOTAL RECEIPTS		8,550,822.00	17,720,191.00	4,788,444.00	21,454,171.00	1,901,232.00	0.00	118,562,022.00	118,562,022.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,470,015.00	5,440,752.00	5,631,189.00	5,549,565.00			60,536,479.00	60,536,479.00
Classified Salaries	2000-2999	1,273,366.00	1,252,942.00	1,254,415.00	1,342,241.00			15,097,718.00	15,097,718.00
Employee Benefits	3000-3999	1,947,178.00	1,928,443.00	1,981,385.00	7,021,012.00			27,106,625.00	27,106,625.00
Books and Supplies	4000-4999	432,963.00	642,515.00	450,467.00	1,632,886.00			8,281,865.00	8,281,865.00
Services	5000-5999	709,580.00	845,573.00	771,351.00	2,507,251.00			9,298,898.00	9,298,898.00
Capital Outlay	6000-6599	15,037.00	40,882.00	6,198.00	101,793.00			270,848.00	270,848.00
Other Outgo	7000-7499	0.00	0.00	0.00	159,643.00			2,709,000.00	2,709,000.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	2,290,102.00		0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		9,848,139.00	10,151,107.00	10,096,005.00	18,314,391.00	2,290,102.00	0.00	123,301,433.00	123,301,433.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299	46,903.00	46,903.00	46,903.00	46,906.00			5,585,510.00	5,585,510.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490				0.00			0.00	0.00
SUBTOTAL		46,903.00	46,903.00	46,903.00	46,906.00	0.00	0.00	5,585,510.00	5,585,510.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	201,813.00	201,813.00	201,813.00	201,812.00			4,917,419.00	4,917,419.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		201,813.00	201,813.00	201,813.00	201,812.00	0.00	0.00	4,917,419.00	4,917,419.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		(154,910.00)	(154,910.00)	(154,910.00)	(154,906.00)	0.00	0.00	668,091.00	668,091.00
E. NET INCREASE/DECREASE (B - C + D)		(1,452,427.00)	7,414,174.00	(5,464,471.00)	2,984,874.00	(388,870.00)	0.00	(4,071,320.00)	(4,739,411.00)
F. ENDING CASH (A + E)		17,478,251.00	24,892,425.00	19,427,954.00	22,412,828.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								22,023,958.00	

2019-20 Adopted Budget Cash Flow Assumptions

(Please complete and return to PCOE with budget reports)

REVENUES	Included Yes/No	Amount	Comments & Timing
8010 - 8099 LCFF Sources			
✓ Principal Apportionment	Yes		
Payment schedule per CDE Website (5, 5, 9...)			
www.cde.ca.gov/fg/aa/pa/papayschedule.asp			
✓ EPA payments in Sept, Dec, Mar, June	Yes		
✓ Property Taxes per latest County Auditor estimates	Yes		2018-19 P-2
8100 - 8299 Federal Revenue			
✓ Did you include funding disbursed through the cash management system?	Yes		
8300 - 8599 Other State Revenue			
✓ One-Time Discretionary in Dec, Apr, May	N/A		
✓ Mandate Block Grant in Nov	Yes		
8600 - 8799 Other Local Revenue			
✓ What Interest Rate did you project?		2.20%	
✓ Interest adjusted for effect of dry pd financing?	N/A		
Transfers In			
✓ Interfund borrowing transfers from other funds	N/A		
✓ TRANs Proceeds (including Mid-Year TRANs)	N/A		
✓ Dry Pd Financing Arrangement w/County treasurer?	N/A		
EXPENDITURES			
1000 - 3999 Salaries and Benefits			
✓ COLAs or retroactive payments included?	Yes	311,569	2% CSEA effective 7/1/19
4000 - 6999 Supplies, Services, & Capital Outlay			
✓ Elections, Legal Settlements	No		
✓ Other large payments	N/A		
7000 - 7499 Other Outgo			
✓ TRANs Debt Service Set-Asides	N/A		
✓ Interfund borrowing payback	N/A		
✓ Debt Service for Non-Voter Approved Debt	Yes	718,898	
✓ Billback - latest PCOE projections	Yes		
7600 - 7699 Transfers Out			
✓ Other	N/A		

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	57,480,997.00	301	0.00	303	57,480,997.00	305	1,085,337.00		307	56,395,660.00	309
2000 - Classified Salaries	13,596,802.00	311	0.00	313	13,596,802.00	315	452,141.00		317	13,144,661.00	319
3000 - Employee Benefits	24,430,030.00	321	265,297.00	323	24,164,733.00	325	472,287.00		327	23,692,446.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,588,060.00	331	0.00	333	4,588,060.00	335	350,164.00		337	4,237,896.00	339
5000 - Services... & 7300 - Indirect Costs	9,817,161.00	341	174,529.00	343	9,642,632.00	345	3,470,708.00		347	6,171,924.00	349
TOTAL					109,473,224.00	365			TOTAL	103,642,587.00	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	49,606,815.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	3,647,617.00	380
3. STRS	3101 & 3102	11,926,869.00	382
4. PERS	3201 & 3202	812,932.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,031,847.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)			
7. Unemployment Insurance	3401 & 3402	3,732,506.00	385
8. Workers' Compensation Insurance	3501 & 3502	25,846.00	390
9. OPEB, Active Employees (EC 41372)	3601 & 3602	532,503.00	392
10. Other Benefits (EC 22310)	3751 & 3752	0.00	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	3901 & 3902	243,048.00	393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		71,559,983.00	395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
4. TOTAL SALARIES AND BENEFITS			396
5. 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		71,559,983.00	397
6. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		69.04%	

ART III: DEFICIENCY AMOUNT

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.

Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
Percentage spent by this district (Part II, Line 15)	69.04%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	103,642,587.00
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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)	EDP No.	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	60,536,479.00	301	0.00	303	60,536,479.00	305	1,207,553.00	307		309	59,328,926.00	309
2000 - Classified Salaries	15,097,718.00	311	0.00	313	15,097,718.00	315	528,863.00	317		319	14,568,855.00	319
3000 - Employee Benefits	27,106,625.00	321	295,426.00	323	26,811,199.00	325	557,140.00	327		329	26,254,059.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,281,865.00	331	0.00	333	8,281,865.00	335	1,234,926.00	337		339	7,046,939.00	339
5000 - Services... & 7300 - Indirect Costs	8,998,898.00	341	296,150.00	343	8,702,748.00	345	3,145,856.00	347		349	5,556,892.00	349
TOTAL					119,430,009.00	365		TOTAL			112,755,671.00	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	396
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.			67.61%
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)	67.61%
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)	112,755,671.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	9,894	10,186		
Charter School				
Total ADA	9,894	10,186	N/A	Met
Second Prior Year (2017-18)				
District Regular	10,286	10,450		
Charter School				
Total ADA	10,286	10,450	N/A	Met
First Prior Year (2018-19)				
District Regular	10,649	10,925		
Charter School		0		
Total ADA	10,649	10,925	N/A	Met
Budget Year (2019-20)				
District Regular	11,075			
Charter School	0			
Total ADA	11,075			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular		10,183		
Charter School				
Total Enrollment		10,183	N/A	Met
Second Prior Year (2017-18)				
District Regular		10,568		
Charter School				
Total Enrollment		10,568	N/A	Met
First Prior Year (2018-19)				
District Regular		10,981		
Charter School				
Total Enrollment		10,981	N/A	Met
Budget Year (2019-20)				
District Regular		11,502		
Charter School				
Total Enrollment		11,502		

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	10,186	10,554	
Charter School		0	
Total ADA/Enrollment	10,186	10,554	96.5%
Second Prior Year (2017-18)			
District Regular	10,449	10,850	
Charter School			
Total ADA/Enrollment	10,449	10,850	96.3%
First Prior Year (2018-19)			
District Regular	10,925	11,346	
Charter School	0		
Total ADA/Enrollment	10,925	11,346	96.3%
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	11,075	11,502		
Charter School	0			
Total ADA/Enrollment	11,075	11,502	96.3%	Met
1st Subsequent Year (2020-21)				
District Regular	11,175	11,602		
Charter School				
Total ADA/Enrollment	11,175	11,602	96.3%	Met
2nd Subsequent Year (2021-22)				
District Regular	11,175	11,702		
Charter School				
Total ADA/Enrollment	11,175	11,702	95.5%	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)	10,947.47	11,097.47	11,197.47	11,297.47
b. Prior Year ADA (Funded)		10,947.47	11,097.47	11,197.47
c. Difference (Step 1a minus Step 1b)		150.00	100.00	100.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.37%	0.90%	0.89%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		92,857,895.00	97,263,483.00	101,024,218.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		3,027,167.38	2,917,904.49	2,828,678.10
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		3,027,167.38	2,917,904.49	2,828,678.10
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)				
		4.63%	3.90%	3.69%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.63% to 5.63%	2.90% to 4.90%	2.69% to 4.69%

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)	41,682,920.00	41,682,920.00	41,682,920.00	41,682,920.00
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)	92,863,339.00	97,268,853.00	101,029,588.00	104,707,554.00
District's Projected Change in LCFF Revenue:		4.74%	3.87%	3.64%
LCFF Revenue Standard:		3.63% to 5.63%	2.90% to 4.90%	2.69% to 4.69%
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)	61,231,372.85	71,548,457.06	85.6%
Second Prior Year (2017-18)	66,759,799.68	74,760,412.12	89.3%
First Prior Year (2018-19)	72,353,279.00	82,185,409.00	88.0%
	Historical Average Ratio:		87.6%

	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):	84.6% to 90.6%	84.6% to 90.6%	84.6% to 90.6%

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)	76,459,118.00	87,439,164.00	87.4%	Met
1st Subsequent Year (2020-21)	79,754,979.00	88,847,464.00	89.8%	Met
2nd Subsequent Year (2021-22)	81,947,141.00	90,707,343.00	90.3%	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):	4.63%	3.90%	3.69%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.37% to 14.63%	-6.10% to 13.90%	-6.31% to 13.69%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-.37% to 9.63%	-1.10% to 8.90%	-1.31% to 8.69%

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)	4,112,408.00		
Budget Year (2019-20)	4,027,256.00	-2.07%	Yes
1st Subsequent Year (2020-21)	4,027,256.00	0.00%	No
2nd Subsequent Year (2021-22)	4,027,256.00	0.00%	No

Explanation:
(required if Yes)

The District's 2018-19 budget includes deferred revenues from the prior year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	10,881,019.00		
Budget Year (2019-20)	8,653,230.00	-20.47%	Yes
1st Subsequent Year (2020-21)	8,700,916.00	0.55%	No
2nd Subsequent Year (2021-22)	8,737,736.00	0.42%	No

Explanation:
(required if Yes)

The District's 2018-19 budget includes one-time discretionary funds. In addition, the 2018-19 budget includes one-time restricted funds for Classified Professional Development and Low Performing Schools.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	7,139,934.00		
Budget Year (2019-20)	6,401,317.00	-10.34%	Yes
1st Subsequent Year (2020-21)	6,421,317.00	0.31%	No
2nd Subsequent Year (2021-22)	6,441,317.00	0.31%	No

Explanation:
(required if Yes)

The District has included the following one-time other local revenues in its 2018-19 budget: (1) \$103,475 in one-time erate reimbursements for Wi-Fi upgrades; (2) \$164,999 one-time bus grant funds and; (3) \$247,548 in one-time Career Technical Education Incentive Grant funding. In addition, the District budgeted its 2019-20 miscellaneous donation revenues based upon a four year average.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	4,588,060.00		
Budget Year (2019-20)	8,281,865.00	80.51%	Yes
1st Subsequent Year (2020-21)	6,109,554.00	-26.23%	Yes
2nd Subsequent Year (2021-22)	5,093,716.00	-16.63%	Yes

Explanation:
(required if Yes)

The District's 2019-20 budget includes \$3,713,200 in instructional materials including a science and social studies curriculum adoption. The District will continue to have additional curriculum costs in the 2020-21 and 2021-22 fiscal years as well, compared to the 2018-19 fiscal year.

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

First Prior Year (2018-19)	10,108,180.00		
Budget Year (2019-20)	9,298,898.00	-8.01%	Yes
1st Subsequent Year (2020-21)	8,930,108.00	-3.97%	Yes
2nd Subsequent Year (2021-22)	9,109,136.00	2.00%	No

Explanation:
(required if Yes)

The District's 2019-20 budget does not include \$377,563 in California Clean Energy Jobs Act expenditures. In addition, the District's 2018-19 budget included \$434,784 in Special Education contracted services for open positions that were not able to be filled. The District's 2020-21 contracted services decreased as the District has budgeted one-time 2019-20 roofing and safety projects in the amount of \$363,000 during the 2019-20 fiscal year.

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)	22,133,361.00		
Budget Year (2019-20)	19,081,803.00	-13.79%	Not Met
1st Subsequent Year (2020-21)	19,149,489.00	0.35%	Met
2nd Subsequent Year (2021-22)	19,206,309.00	0.30%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	14,696,240.00		
Budget Year (2019-20)	17,580,763.00	19.63%	Not Met
1st Subsequent Year (2020-21)	15,039,662.00	-14.45%	Not Met
2nd Subsequent Year (2021-22)	14,202,852.00	-5.56%	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 NOT MET** - Projected total operating revenues 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 revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

The District's 2018-19 budget includes deferred revenues from the prior year.

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

The District's 2018-19 budget includes one-time discretionary funds. In addition, the 2018-19 budget includes one-time restricted funds for Classified Professional Development and Low Performing Schools.

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

The District has included the following one-time other local revenues in its 2018-19 budget: (1) \$103,475 in one-time erate reimbursements for Wi-Fi upgrades; (2) \$164,999 one-time bus grant funds and; (3) \$247,548 in one-time Career Technical Education Incentive Grant funding. In addition, the District budgeted its 2019-20 miscellaneous donation revenues based upon a four year average.

- 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)

The District's 2019-20 budget includes \$3,713,200 in instructional materials including a science and social studies curriculum adoption. The District will continue to have additional curriculum costs in the 2020-21 and 2021-22 fiscal years as well, compared to the 2018-19 fiscal year.

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

The District's 2019-20 budget does not include \$377,563 in California Clean Energy Jobs Act expenditures. In addition, the District's 2018-19 budget included \$434,784 in Special Education contracted services for open positions that were not able to be filled. The District's 2020-21 contracted services decreased as the District has budgeted one-time 2019-20 roofing and safety projects in the amount of \$363,000 during the 2019-20 fiscal year.

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?
- 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)	123,301,433.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution* to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	123,301,433.00	3,699,042.99	3,699,053.00	Met

* 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)	3,004,856.00	3,117,613.00	3,441,905.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	8,298,124.85	6,382,619.71	8,367,709.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	11,302,980.85	9,500,232.71	11,809,614.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	100,161,842.58	103,920,415.62	114,730,145.00
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)	100,161,842.58	103,920,415.62	114,730,145.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.3%	9.1%	10.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.8%	3.0%	3.4%

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)	2,000,748.61	71,548,457.06	N/A	Met
Second Prior Year (2017-18)	1,052,614.52	74,760,412.12	N/A	Met
First Prior Year (2018-19)	2,320,220.00	82,185,409.00	N/A	Met
Budget Year (2019-20) (Information only)	(3,319,439.00)	87,439,164.00		

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)	15,156,841.00	16,616,944.71	N/A	Met
Second Prior Year (2017-18)	16,794,076.00	18,617,693.32	N/A	Met
First Prior Year (2018-19)	18,504,457.00	19,670,309.00	N/A	Met
Budget Year (2019-20) (Information only)	21,990,529.00			

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.)	11,075	11,175	11,175
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): _____

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	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)	123,301,433.00	124,083,234.00	125,709,996.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	123,301,433.00	124,083,234.00	125,709,996.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,699,042.99	3,722,497.02	3,771,299.88
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)	3,699,042.99	3,722,497.02	3,771,299.88

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,699,043.00	3,722,498.00	3,771,300.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,931,142.00	7,677,036.00	7,874,029.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
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)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	11,630,185.00	11,399,534.00	11,645,329.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.43%	9.19%	9.26%
District's Reserve Standard (Section 10B, Line 7):	3,699,042.99	3,722,497.02	3,771,299.88
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?

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?

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?

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)?

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)	(13,703,894.00)			
Budget Year (2019-20)	(16,308,413.00)	2,604,519.00	19.0%	Not Met
1st Subsequent Year (2020-21)	(16,717,791.00)	409,378.00	2.5%	Met
2nd Subsequent Year (2021-22)	(17,076,518.00)	358,727.00	2.1%	Met
1b. Transfers In, 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
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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met) The District's contribution to Special Education continues to increase, however the District is closely monitoring Special Education expenditures.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. 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	3	01 8011	01 7438/7439	338,960
Certificates of Participation	5	25 8681	25 7438/7439	5,730,000
General Obligation Bonds	10	51 8611	51 7433/7434	20,968,418
Supp Early Retirement Program	6	01 8011	01 7438/7439	1,365,737
State School Building Loans				
Compensated Absences				

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
TOTAL:				28,403,115

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	230,026	175,264	121,787	62,760
Certificates of Participation	1,246,250	1,246,353	1,240,383	1,243,258
General Obligation Bonds	2,275,875	2,368,125	2,443,563	2,541,438
Supp Early Retirement Program	581,282	459,643	356,392	334,624
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	4,333,433	4,249,385	4,162,125	4,182,080
Has total annual payment increased over prior year (2018-19)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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	0

4. OPEB Liabilities

a. Total OPEB liability	10,455,507.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	10,455,507.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Feb 05, 2019

5. OPEB Contributions

	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	1,191,448.00	1,191,448.00	1,191,448.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	295,426.00	219,998.00	207,418.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	295,426.00	219,998.00	207,418.00
d. Number of retirees receiving OPEB benefits	47	35	32

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)

58. 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	583.6	597.4	602.4	607.4

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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)?	Yes	Yes	Yes

One Year Agreement
Total cost of salary settlement

1,413,046	1,413,046	1,413,046
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% change in salary schedule from prior year or

2.0%

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

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7. Amount included for any tentative salary schedule increases

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

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)

Certificated (Non-management) Prior Year Settlements

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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	295.3	307.9	309.9	311.9

Classified (Non-management) Salary and Benefit Negotiations

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

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

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)?	No	No	No

One Year Agreement			
Total cost of salary settlement	<input type="text"/>		
% change in salary schedule from prior year or	<input type="text"/>		
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>		
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>		

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	311,569	311,569	311,569

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,569,907	1,569,907	1,569,907
100.0%	100.0%	100.0%
5.0%	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		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
291,934	312,256	312,526
5.1%	7.0%	0.0%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
No	No	No

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	63.0	67.0	67.0	67.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

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)
Yes	Yes	Yes
180,370	180,370	180,370
2.0%	Reopener	Reopener

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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)

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)

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)

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
