

ANNUAL BUDGET REPORT:
July 1, 2020 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: June 08, 2020

Place: 1050 Main Street, Roseville, CA
Date: June 29, 2020
Time: 06:00 PM

Adoption Date: June 29, 2020

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 Ext. 50111

Title: Associate 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?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	N/A	
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?	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: _____

For additional information on this certification, please contact:

Name: Dennis Snelling

Title: Associate Superintendent, Business

Telephone: (916) 771-1600 Ext. 50111

E-mail: dnselling@rcsdk8.org

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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	96,136,310.00	2,096,901.00	98,233,211.00	96,100,577.00	2,010,720.00	98,111,297.00	-0.1%
2) Federal Revenue		8100-8299	236,212.00	4,222,874.00	4,459,086.00	105,560.00	11,524,095.00	11,629,655.00	160.8%
3) Other State Revenue		8300-8599	3,636,986.00	6,945,876.00	10,582,862.00	2,135,457.00	7,287,360.00	9,422,817.00	-11.0%
4) Other Local Revenue		8600-8799	1,107,980.00	6,352,691.00	7,460,671.00	411,713.00	7,245,823.00	7,657,536.00	2.6%
5) TOTAL, REVENUES			101,117,488.00	19,618,342.00	120,735,830.00	98,753,307.00	28,067,998.00	126,821,305.00	5.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	49,988,251.00	10,035,029.00	60,023,280.00	49,178,891.00	10,069,129.00	59,248,020.00	-1.3%
2) Classified Salaries		2000-2999	8,732,453.00	5,483,029.00	14,215,482.00	9,102,162.00	6,033,434.00	15,135,596.00	6.5%
3) Employee Benefits		3000-3999	16,991,787.00	9,732,934.00	26,724,721.00	16,616,338.00	10,695,968.00	27,312,306.00	2.2%
4) Books and Supplies		4000-4999	4,084,683.00	3,213,072.00	7,297,755.00	853,717.00	9,411,994.00	10,265,711.00	40.7%
5) Services and Other Operating Expenditures		5000-5999	5,509,213.00	4,373,425.00	9,882,638.00	5,736,708.00	3,736,424.00	9,473,132.00	-4.1%
6) Capital Outlay		6000-6999	1,202,446.00	394,826.00	1,597,272.00	96,995.00	61,036.00	158,031.00	-90.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	718,959.00	2,304,794.00	3,023,753.00	996,396.00	2,226,294.00	3,222,690.00	6.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(421,354.00)	121,354.00	(300,000.00)	(376,977.00)	76,977.00	(300,000.00)	0.0%
9) TOTAL, EXPENDITURES			86,806,438.00	35,658,463.00	122,464,901.00	82,204,230.00	42,311,256.00	124,515,486.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			14,311,050.00	(16,040,121.00)	(1,729,071.00)	16,549,077.00	(14,243,258.00)	2,305,819.00	-233.4%
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	811,939.00	0.00	811,939.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,554,748.00)	14,554,748.00	0.00	(14,464,134.00)	14,464,134.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,742,809.00)	14,554,748.00	811,939.00	(14,464,134.00)	14,464,134.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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)			568,241.00	(1,485,373.00)	(917,132.00)	2,084,943.00	220,876.00	2,305,819.00	-351.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,429,270.00	4,707,954.00	29,137,224.00	24,929,187.00	3,222,581.00	28,151,768.00	-3.4%
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)			24,429,270.00	4,707,954.00	29,137,224.00	24,929,187.00	3,222,581.00	28,151,768.00	-3.4%
d) Other Restatements		9795	(68,324.00)	0.00	(68,324.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,360,946.00	4,707,954.00	29,068,900.00	24,929,187.00	3,222,581.00	28,151,768.00	-3.2%
2) Ending Balance, June 30 (E + F1a)			24,929,187.00	3,222,581.00	28,151,768.00	27,014,130.00	3,443,457.00	30,457,587.00	8.2%
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	301,149.00	0.00	301,149.00	301,149.00	0.00	301,149.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	3,222,581.00	3,222,581.00	0.00	3,443,457.00	3,443,457.00	6.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	4,284,241.00	0.00	4,284,241.00	3,869,666.00	0.00	3,869,666.00	-9.7%
Maintenance	0000	9760				400,000.00		400,000.00	
Cumculum Adoption	0000	9760				2,525,795.00		2,525,795.00	
Wi-Fi Upgrades	0000	9760				365,900.00		365,900.00	
Safety Measures	0000	9760				117,743.00		117,743.00	
Classroom Televisions	0000	9760				28,228.00		28,228.00	
Grades 6-8 Musical Instruments	0000	9760				100,000.00		100,000.00	
Bus Replacement	0000	9760				332,000.00		332,000.00	
Maintenance	0000	9760	363,040.00		363,040.00				
Cumculum Adoption	0000	9760	2,525,795.00		2,525,795.00				
New School Start-Up	0000	9760	420,000.00		420,000.00				
Wi-Fi Upgrades	0000	9760	365,900.00		365,900.00				
Safety Measures	0000	9760	149,278.00		149,278.00				
Classroom Televisions	0000	9760	28,228.00		28,228.00				
Grades 6-8 Musical Instruments	0000	9760	100,000.00		100,000.00				
Bus Replacement	0000	9760	332,000.00		332,000.00				
d) Assigned									
Other Assignments		9780	2,599,299.00	0.00	2,599,299.00	3,402,218.00	0.00	3,402,218.00	30.9%
Site/Department Carryover	0000	9780				150,000.00		150,000.00	
Medi-Cal Administrative Activities	0000	9780				4,013.00		4,013.00	
LCFF Supplemental	0000	9780				757,895.00		757,895.00	
2% Board Reserve	0000	9780				2,490,310.00		2,490,310.00	
Site/Department Carryover	0000	9780	150,000.00		150,000.00				
2% Board Reserve	0000	9780	2,449,299.00		2,449,299.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,673,948.00	0.00	3,673,948.00	3,735,465.00	0.00	3,735,465.00	1.7%
Unassigned/Unappropriated Amount		9790	14,060,550.00	0.00	14,060,550.00	15,695,632.00	0.00	15,695,632.00	11.6%

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

Adopted Budget
2020-21 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		
Form	Fund	2020-21 Budget
01	General Fund/County School Service Fund	\$22,833,315.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	
Total Assigned and Unassigned Ending Fund Balances		\$22,833,315.00
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$3,735,465.00
Remaining Balance to Substantiate Need		\$19,097,850.00

Objects 9780/9789/9790

Form 01

Form 17

Form 01CS Line 10B-4

Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2020-21 Budget	Description of Need
01	General Fund	\$2,490,310.00	Board Policy of Minimum 5% Reserve
01	General Fund	\$911,908.00	Site Department Carryovers Due to Timing
01	General Fund	\$9,320,668.00	Step and Column 2021-22 thru 2023-24
01	General Fund	\$1,000,000.00	Liability/Property Insurance Increases
01	General Fund	\$450,000.00	Non-Public School Increases
01	General Fund	\$720,529.00	SELPA Billback Increases
01	General Fund	\$4,204,435.00	PERS/STRS Increases 2021-22 thru 2023-24
Insert Lines above as needed			
Total of Substantiated Needs		\$19,097,850.00	

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,243,119.00	3,678,260.00	13.4%
3) Other State Revenue		8300-8599	197,200.00	250,465.00	27.0%
4) Other Local Revenue		8600-8799	2,063,000.00	2,445,732.00	18.6%
5) TOTAL, REVENUES			5,503,319.00	6,374,457.00	15.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,114,886.00	2,232,444.00	5.6%
3) Employee Benefits		3000-3999	708,797.00	751,823.00	6.1%
4) Books and Supplies		4000-4999	2,671,207.00	2,835,750.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	320,407.00	309,500.00	-3.4%
6) Capital Outlay		6000-6999	125,000.00	60,000.00	-52.0%
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	300,000.00	300,000.00	0.0%
9) TOTAL, EXPENDITURES			6,240,297.00	6,489,517.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(736,978.00)	(115,060.00)	-84.4%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(736,978.00)	(115,060.00)	-84.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,140,783.00	1,403,805.00	-34.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,140,783.00	1,403,805.00	-34.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,140,783.00	1,403,805.00	-34.4%
2) Ending Balance, June 30 (E + F1e)					
			1,403,805.00	1,288,745.00	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	53,093.00	53,093.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,350,712.00	1,235,652.00	-8.5%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,938,589.00)	3,221,638.00	-154.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	27,400,930.00	21,462,341.00	-21.7%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,400,930.00	21,462,341.00	-21.7%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,400,930.00	21,462,341.00	-21.7%
2) Ending Balance, June 30 (E + F1e)			21,462,341.00	24,683,979.00	15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			21,462,341.00	24,683,979.00	15.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	10,898,580.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	10,898,580.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	10,898,580.00	New
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	10,898,580.00	New
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	(10,898,580.00)	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	380.00	380.00	0.0%
5) TOTAL, REVENUES			380.00	380.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			(4,720.00)	(4,720.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,720.00)	(4,720.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,233.00	52,513.00	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,233.00	52,513.00	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,233.00	52,513.00	-8.2%
2) Ending Net Position, June 30 (E + F1e)			52,513.00	47,793.00	-9.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	52,513.00	47,793.00	-9.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

**MULTI - YEAR PROJECTION ASSUMPTIONS
FISCAL YEARS ENDING 2021-2023
ADOPTED BUDGET 2020-21**

	2020-21	2021-22	2022-23
INCOME			
COST OF LIVING ADJUSTMENT (COLA)	0.00%	0.00%	0.00%
LCFF GAP FUNDING	N/A	N/A	N/A
ADA/ENROLLMENT GROWTH	0 ADA increase	100 ADA increase	100 ADA increase
ENROLLMENT PROJECTION	11,428	11,528	11,628
ADA PROJECTIONS	10,972	11,072	11,172
UNDUPLICATED COUNT	3,604	3,604	3,604
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/Federal	None	None	None
LOTTERY INCOME-Unrestricted	\$153.00/annual	\$153.00/annual	\$153.00/annual
LOTTERY INCOME-Restricted	\$54.00/annual	\$54.00/annual	\$54.00/annual
INTEREST INCOME	\$200,000	\$150,000	\$150,000
TRANSPORTATION FEES	\$50,000	\$50,000	\$50,000
EXPENSES			
STEP AND COLUMN (ALL STAFF)	District Wide = 2.17%	District Wide = 2.17%	District Wide = 2.17%
Reserve	5%	5%	5%
STRS Rate	16.15%	16.02%	18.40%
PERS Rate	20.70%	22.84%	25.80%
RETIREES	23.0 F.T.E.	5.0 F.T.E.	10.0 F.T.E.
GROWTH POSITIONS - TEACHERS	-12.0 F.T.E.	3.0 F.T.E.	3.0 F.T.E.
GROWTH POSITIONS - SPED CERT	2.0 F.T.E.	1.0 F.T.E.	1.0 F.T.E.
GROWTH POSITIONS - Instructional Aides	2.0 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 ADOPTION 2020-21
MULTI YEAR PROJECTION
RESTRICTED AND UNRESTRICTED FUNDS**

	2019-20	2020-21	2021-22	2022-23
REVENUES				
LCFF	98,233,211	98,111,297	98,942,686	99,787,811
Federal Revenue	4,459,086	11,629,655	4,174,860	4,174,860
Other State Revenue	10,582,862	9,422,817	9,422,817	9,433,121
Local Revenues	7,460,671	7,657,536	7,657,536	7,657,536
TOTAL REVENUES	120,735,830	126,821,305	120,197,899	121,053,328
EXPENDITURES				
Certificated Salaries	60,023,280	59,248,020	60,572,759	61,530,220
Classified Salaries	14,215,482	15,135,596	15,497,830	15,896,641
Employee Benefits	26,724,721	27,312,306	27,753,888	29,841,473
Books & Supplies	7,297,755	10,265,711	3,310,916	3,310,916
Services and Other Operating Exp	9,882,638	9,473,132	9,731,016	9,941,016
Capital Outlay	1,597,272	158,031	158,031	490,031
Other Outgo	3,023,753	3,222,690	3,380,148	3,519,369
Indirect / Direct charges	(300,000)	(300,000)	(210,000)	(210,000)
TOTAL EXPENDITURES	122,464,901	124,515,486	120,194,588	124,319,666
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(1,729,071)	2,305,819	3,311	(3,266,338)
OTHER FINANCING SOURCES/USES	811,939	-	-	-
NET CHANGE IN FUND BALANCE	(917,132)	2,305,819	3,311	(3,266,338)
PROJECTED BEGINNING FUND BALANCE	29,068,900	28,151,768	30,457,587	30,460,898
PROJECTED ENDING FUND BALANCE	28,151,768	30,457,587	30,460,898	27,194,559
COMPONENTS OF ENDING BALANCE				
Non-Spendable:				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid Expenses	301,149	301,149	301,149	301,149
Restricted:	3,222,581	3,443,457	3,942,973	4,291,292
Committed:				
Maintenance	363,040	400,000	400,000	400,000
Curriculum Adoption	2,525,795	2,525,795	2,525,795	2,525,795
Bus Replacement	332,000	332,000	332,000	-
New School Start-Up	420,000	-	-	-
K-8 Musical Instruments	100,000	100,000	100,000	100,000
Safety Measures	149,278	117,743	86,143	54,543
Student Information System	-	-	-	-
Classroom Televisions	28,228	28,228	28,228	28,228
Technology Replacement	-	-	-	-
Wi-Fi Upgrade	365,900	365,900	365,900	365,900
Assigned:				
Carryover—Site & District	150,000	911,908	911,908	911,908
Unassigned:				
3% Designation	3,673,947	3,735,465	3,605,838	3,729,590
Additional 2% Board Reserve	2,449,298	2,490,310	2,403,892	2,486,393
Unassigned Balance	14,060,552	15,695,633	15,447,072	11,989,761

**ROSEVILLE CITY SCHOOL DISTRICT
BUDGET ADOPTION 2020-21
MULTI YEAR PROJECTION
UNRESTRICTED FUNDS**

	2019-20	2020-21	2021-22	2022-23
REVENUES				
LCFF	96,136,310	96,100,577	96,931,966	97,777,091
Federal Revenue	236,212	105,560	105,560	105,560
Other State Revenue	3,636,986	2,135,457	2,135,457	2,145,761
Local Revenues	1,107,980	411,713	411,713	411,713
TOTAL REVENUES	101,117,488	98,753,307	99,584,696	100,440,125
EXPENDITURES				
Certificated Salaries	49,988,251	49,178,891	50,441,057	51,335,945
Classified Salaries	8,732,453	9,102,162	9,400,396	9,735,207
Employee Benefits	16,991,787	16,616,338	17,002,707	19,031,673
Books & Supplies	4,084,683	853,717	853,717	853,717
Services and Other Operating Exp	5,509,213	5,736,708	5,894,592	6,054,592
Capital Outlay	1,202,446	96,995	96,995	428,995
Other Outgo	718,959	996,396	1,034,727	1,073,948
Indirect / Direct charges (7300)	(421,354)	(376,977)	(286,977)	(286,977)
TOTAL EXPENDITURES	86,806,438	82,204,230	84,437,214	88,227,100
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	14,311,050	16,549,077	15,147,482	12,213,025
OTHER FINANCING SOURCES/USES	(13,742,809)	(14,464,134)	(15,643,688)	(15,827,682)
NET CHANGE IN FUND BALANCE	568,241	2,084,943	(496,206)	(3,614,657)
PROJECTED BEGINNING FUND BALANCE	24,360,946	24,929,187	27,014,130	26,517,924
PROJECTED ENDING FUND BALANCE	24,929,187	27,014,130	26,517,924	22,903,267
COMPONENTS OF ENDING BALANCE				
Non-Spendable:				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid expenses	301,149	301,149	301,149	301,149
Restricted:	-	-	-	-
Committed:				
Maintenance	363,040	400,000	400,000	400,000
Curriculum Adoption	2,525,795	2,525,795	2,525,795	2,525,795
Bus Replacement	332,000	332,000	332,000	-
New School Start-Up	420,000	-	-	-
K-8 Musical Instruments	100,000	100,000	100,000	100,000
Safety Measures	149,278	117,743	86,143	54,543
Student Information System	-	-	-	-
Classroom Televisions	28,228	28,228	28,228	28,228
Technology Replacement	-	-	-	-
WiFi Upgrade	365,900	365,900	365,900	365,900
Assigned:				
Carryover--Site & District	150,000	911,908	911,908	911,908
Unassigned:				
3% Designation	3,673,947	3,735,465	3,605,838	3,729,590
Additional 2% Board Reserve	2,449,298	2,490,310	2,403,892	2,486,393
Unassigned Balance	14,060,552	15,695,633	15,447,072	11,989,761

**ROSEVILLE CITY SCHOOL DISTRICT
BUDGET ADOPTION 2020-21
MULTI YEAR PROJECTION
RESTRICTED FUNDS**

	2019-20	2020-21	2021-22	2022-23
REVENUES				
LCFF	2,096,901	2,010,720	2,010,720	2,010,720
Federal Revenue	4,222,874	11,524,095	4,069,300	4,069,300
Other State Revenue	6,945,876	7,287,360	7,287,360	7,287,360
Local Revenues	6,352,691	7,245,823	7,245,823	7,245,823
TOTAL REVENUES	19,618,342	28,067,998	20,613,203	20,613,203
EXPENDITURES				
Certificated Salaries	10,035,029	10,069,129	10,131,702	10,194,275
Classified Salaries	5,483,029	6,033,434	6,097,434	6,161,434
Employee Benefits	9,732,934	10,695,968	10,751,182	10,809,800
Books & Supplies	3,213,072	9,411,994	2,457,199	2,457,199
Services and Other Operating Exp	4,373,425	3,736,424	3,836,424	3,886,424
Capital Outlay	394,826	61,036	61,036	61,036
Other Outgo	2,304,794	2,226,294	2,345,421	2,445,421
Indirect / Direct charges (7300)	121,354	76,977	76,977	76,977
TOTAL EXPENDITURES	35,658,463	42,311,256	35,757,375	36,092,566
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(16,040,121)	(14,243,258)	(15,144,172)	(15,479,363)
OTHER FINANCING SOURCES/USES	14,554,748	14,464,134	15,643,688	15,827,682
NET CHANGE IN FUND BALANCE	-1,485,373	220,876	499,516	348,319
PROJECTED BEGINNING FUND BALANCE	4,707,954	3,222,581	3,443,457	3,942,973
PROJECTED ENDING FUND BALANCE	3,222,581	3,443,457	3,942,973	4,291,292
COMPONENTS OF ENDING BALANCE				
Pre-Paid Expenditures	-	-	-	-
Restricted Reserves:				
Federal	192,612	204,912	204,912	204,912
State	2,697,702	2,934,643	3,434,159	3,782,478
Local	332,267	303,902	303,902	303,902
Curriculum Adoption (Lottery)	-	-	-	-

Description	2019-20 Estimated Actuals			2020-21 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)	10,949.91	10,949.91	10,949.91	10,949.91	10,949.91	10,949.91
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)	10,949.91	10,949.91	10,949.91	10,949.91	10,949.91	10,949.91
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)	10,971.92	10,971.92	10,971.92	10,971.92	10,971.92	10,971.92
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			23,121,194.00	27,097,172.00	19,089,365.00	18,543,760.00	21,413,151.00	16,445,586.00	42,934,486.00	32,222,566.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		2,043,270.00	2,043,270.00	5,739,847.00	3,677,887.00	3,677,887.00	5,739,847.00	3,677,887.00	1,287,875.00
	8020-8079		37,556.00	0.00	0.00	763,573.00	0.00	22,391,741.00	0.00	(3,369.00)
	8080-8099		0.00	(328.00)	(654.00)	(439.00)	1,414.00	(437.00)	(437.00)	(1,051.00)
	8100-8299		0.00	0.00	1,542,366.00	7,454,795.00	353,313.00	73,112.00	741,839.00	280,398.00
	8300-8599		0.00	0.00	0.00	323,397.00	542,083.00	1,276,836.00	0.00	0.00
	8600-8799		562,875.00	493,685.00	737,239.00	590,655.00	578,973.00	769,442.00	557,547.00	84,780.00
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,643,701.00	2,536,627.00	8,018,798.00	12,809,868.00	5,153,670.00	30,250,541.00	4,976,836.00	1,648,633.00
C. DISBURSEMENTS										
	1000-1999		476,797.00	5,180,332.00	5,204,162.00	5,314,587.00	5,338,418.00	281,908.00	10,470,212.00	5,278,536.00
	2000-2999		690,332.00	1,288,789.00	1,300,961.00	1,346,904.00	1,347,127.00	1,331,768.00	1,320,135.00	1,365,824.00
	3000-3999		393,544.00	1,749,514.00	1,757,001.00	1,766,376.00	1,747,960.00	525,215.00	3,065,028.00	1,752,197.00
	4000-4999		1,276,838.00	1,108,838.00	1,108,838.00	1,108,838.00	1,108,838.00	1,108,838.00	385,804.00	770,231.00
	5000-5999		425,701.00	818,728.00	311,489.00	650,003.00	510,044.00	497,790.00	528,774.00	653,471.00
	6000-6599		20,894.00	33,004.00	(132.00)	1,804.00	0.00	1,340.00	304.00	5,448.00
	7000-7499		533,794.00	14,782.00	14,782.00	14,782.00	14,782.00	14,782.00	14,782.00	14,782.00
	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,817,900.00	10,193,987.00	9,697,101.00	10,203,294.00	10,067,169.00	3,761,641.00	15,785,039.00	9,840,489.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	10,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9200-9299	11,426,075.00	6,867,694.00	1,186,345.00	965,754.00	2,107,535.00	19,026.00	0.00	96,283.00	36,687.00
	9310	293,901.00	0.00	0.00	293,901.00	0.00	0.00	0.00	0.00	0.00
	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330	295,060.00	0.00	0.00	40,945.00	0.00	0.00	0.00	0.00	0.00
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			12,025,236.00	6,867,694.00	1,186,345.00	1,300,600.00	2,107,535.00	19,026.00	96,283.00	36,687.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	6,573,235.00	1,717,517.00	1,536,792.00	15,671.00	1,844,718.00	73,092.00	0.00	0.00	276,227.00
	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650	152,231.00	0.00	0.00	152,231.00	0.00	0.00	0.00	0.00	0.00
	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			6,725,466.00	1,717,517.00	1,536,792.00	167,902.00	1,844,718.00	73,092.00	0.00	276,227.00
<u>Nonoperating</u>										
	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			5,299,770.00	5,150,177.00	(350,447.00)	1,132,698.00	262,817.00	(54,066.00)	96,283.00	(239,540.00)
E. NET INCREASE/DECREASE (B - C + D)			3,975,978.00	(8,007,807.00)	(545,605.00)	2,869,391.00	(4,967,565.00)	26,488,900.00	(10,711,920.00)	(8,431,396.00)
F. ENDING CASH (A + E)			27,097,172.00	19,089,365.00	18,543,760.00	21,413,151.00	16,445,586.00	42,934,486.00	32,222,566.00	23,791,170.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		23,791,170.00	13,941,485.00	20,951,771.00	10,616,855.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,061,960.00	0.00	0.00	0.00	19,163,518.00	0.00	49,113,248.00	49,113,248.00
Property Taxes	8020-8079	5,840.00	16,252,436.00	5,006.00	7,540,684.00	0.00	0.00	46,993,467.00	46,993,467.00
Miscellaneous Funds	8080-8099	(1,051.00)	(1,051.00)	(1,051.00)	(1,053.00)	2,010,720.00	0.00	2,004,582.00	2,004,582.00
Federal Revenue	8100-8299	447,791.00	334,450.00	160,365.00	241,226.00	0.00	0.00	11,629,655.00	11,629,655.00
Other State Revenue	8300-8599	479,736.00	91,905.00	0.00	6,708,860.00	0.00	0.00	9,422,817.00	9,422,817.00
Other Local Revenue	8600-8799	117,563.00	120,034.00	110,522.00	579,395.00	2,354,826.00	0.00	7,657,536.00	7,657,536.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		3,111,839.00	16,797,774.00	274,842.00	15,069,112.00	23,529,064.00	0.00	126,821,305.00	126,821,305.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,345,608.00	5,369,085.00	5,508,829.00	5,479,546.00	0.00	0.00	59,248,020.00	59,248,020.00
Classified Salaries	2000-2999	1,410,571.00	1,393,696.00	1,402,421.00	937,068.00	0.00	0.00	15,135,596.00	15,135,596.00
Employee Benefits	3000-3999	4,475,045.00	1,769,090.00	1,793,497.00	6,517,839.00	0.00	0.00	27,312,306.00	27,312,306.00
Books and Supplies	4000-4999	557,349.00	620,043.00	867,027.00	244,229.00	0.00	0.00	10,265,711.00	10,265,711.00
Services	5000-5999	899,412.00	379,443.00	777,961.00	3,020,316.00	0.00	0.00	9,473,132.00	9,473,132.00
Capital Outlay	6000-6599	18,140.00	732.00	4,624.00	71,873.00	0.00	0.00	158,031.00	158,031.00
Other Outgo	7000-7499	14,782.00	14,782.00	14,782.00	14,782.00	2,226,294.00	0.00	2,922,690.00	2,922,690.00
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		12,720,907.00	9,546,871.00	10,369,141.00	16,285,653.00	2,226,294.00	0.00	124,515,486.00	124,515,486.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	36,687.00	36,687.00	36,687.00	36,690.00	0.00	0.00	11,426,075.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	293,901.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	40,945.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		36,687.00	36,687.00	36,687.00	36,690.00	0.00	0.00	11,760,921.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	277,304.00	277,304.00	277,304.00	277,306.00	0.00	0.00	6,573,235.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	152,231.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		277,304.00	277,304.00	277,304.00	277,306.00	0.00	0.00	6,725,466.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(240,617.00)	(240,617.00)	(240,617.00)	(240,616.00)	0.00	0.00	5,035,455.00	
E. NET INCREASE/DECREASE (B - C + D)		(9,849,685.00)	7,010,286.00	(10,334,916.00)	(1,457,157.00)	21,302,770.00	0.00	7,341,274.00	2,305,819.00
F. ENDING CASH (A + E)		13,941,485.00	20,951,771.00	10,616,855.00	9,159,698.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								30,462,468.00	

2020-21 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			Feb.-June Deferred
✓ EPA payments in Sept, Dec, Mar, June	Yes		June Deferred
✓ Property Taxes per latest County Auditor estimates	Yes		2019/20 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?		0.94%	
✓ 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?	N/A		
4000 - 6999 Supplies, Services, & Capital Outlay			
✓ Elections, Legal Settlements	Yes	\$75,000	Election
✓ Other large payments	No		
7000 - 7499 Other Outgo			
✓ TRANS Debt Service Set-Asides	N/A		
✓ Interfund borrowing payback	N/A		
✓ Debt Service for Non-Voter Approved Debt	Yes	\$996,396	
✓ 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	60,023,280.00	301	0.00	303	60,023,280.00	305	1,224,959.00		307	58,798,321.00	309
2000 - Classified Salaries	14,215,482.00	311	0.00	313	14,215,482.00	315	442,585.00		317	13,772,897.00	319
3000 - Employee Benefits	26,724,721.00	321	255,653.00	323	26,469,068.00	325	532,939.00		327	25,936,129.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,297,755.00	331	0.00	333	7,297,755.00	335	1,716,400.00		337	5,581,355.00	339
5000 - Services . . . & 7300 - Indirect Costs	9,582,638.00	341	98,686.00	343	9,483,952.00	345	3,008,752.00		347	6,475,200.00	349
TOTAL					117,489,537.00	365			TOTAL	110,563,902.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			67.89%
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)	67.89%
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)	110,563,902.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	59,248,020.00	301	0.00	303	59,248,020.00	305	1,118,095.00		307	58,129,925.00	309
2000 - Classified Salaries	15,135,596.00	311	0.00	313	15,135,596.00	315	477,457.00		317	14,658,139.00	319
3000 - Employee Benefits	27,312,306.00	321	318,699.00	323	26,993,607.00	325	522,204.00		327	26,471,403.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,265,711.00	331	0.00	333	10,265,711.00	335	231,350.00		337	10,034,361.00	339
5000 - Services . . . & 7300 - Indirect Costs	9,173,132.00	341	4,150.00	343	9,168,982.00	345	2,811,930.00		347	6,357,052.00	349
TOTAL					120,811,916.00	365			TOTAL	115,650,880.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
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)*.			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.			65.00%
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)	65.00%
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).	115,650,880.00
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 (2017-18)				
District Regular	10,286	10,450		
Charter School				
Total ADA	10,286	10,450	N/A	Met
Second Prior Year (2018-19)				
District Regular	10,649	10,925		
Charter School				
Total ADA	10,649	10,925	N/A	Met
First Prior Year (2019-20)				
District Regular		10,950		
Charter School	11,075	0		
Total ADA	11,075	10,950	1.1%	Not Met
Budget Year (2020-21)				
District Regular	10,950			
Charter School		0		
Total ADA	10,950			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District tracks ADA to enrollment on a monthly basis. During the 2019-20 fiscal year the attendance rate has consistently fallen below the five-year average each month.

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 (2017-18)				
District Regular	10,568	10,850		
Charter School				
Total Enrollment	10,568	10,850	N/A	Met
Second Prior Year (2018-19)				
District Regular	10,981	11,344		
Charter School				
Total Enrollment	10,981	11,344	N/A	Met
First Prior Year (2019-20)				
District Regular	11,502	11,331		
Charter School				
Total Enrollment	11,502	11,331	1.5%	Not Met
Budget Year (2020-21)				
District Regular	11,428			
Charter School				
Total Enrollment	11,428			

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District had a higher percentage of TK students born after December 2nd, and are therefore not included in CalPads.

- 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 (2017-18)			
District Regular	10,449	10,850	
Charter School		0	
Total ADA/Enrollment	10,449	10,850	96.3%
Second Prior Year (2018-19)			
District Regular	10,924	11,344	
Charter School			
Total ADA/Enrollment	10,924	11,344	96.3%
First Prior Year (2019-20)			
District Regular	10,950	11,331	
Charter School	0		
Total ADA/Enrollment	10,950	11,331	96.6%
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 (2020-21)				
District Regular	10,950	11,428		
Charter School	0			
Total ADA/Enrollment	10,950	11,428	95.8%	Met
1st Subsequent Year (2021-22)				
District Regular	11,050	11,528		
Charter School				
Total ADA/Enrollment	11,050	11,528	95.9%	Met
2nd Subsequent Year (2022-23)				
District Regular	11,150	11,628		
Charter School				
Total ADA/Enrollment	11,150	11,628	95.9%	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 gap funding or cost-of-living adjustment (COLA)¹ 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 gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

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 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	10,971.92	10,971.92	11,072.00	11,172.00
b. Prior Year ADA (Funded)		10,971.92	10,971.92	11,072.00
c. Difference (Step 1a minus Step 1b)		0.00	100.08	100.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.91%	0.90%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		96,136,310.00	96,100,577.00	96,931,966.00
b1. COLA percentage		0.00%	0.00%	
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	0.91%	0.90%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-.09% to 1.91%	-.10% to 1.90%

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 (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	46,993,467.00	46,993,467.00	46,993,467.00	46,993,467.00
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, 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 (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	96,139,032.00	96,106,715.00	96,938,104.00	97,783,229.00
District's Projected Change in LCFF Revenue:		-0.03%	0.87%	0.87%
LCFF Revenue Standard:		-1.00% to 1.00%	-0.09% to 1.91%	-1.0% to 1.90%
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 (2017-18)	66,759,799.68	74,760,412.12	89.3%
Second Prior Year (2018-19)	71,976,033.92	80,789,290.29	89.1%
First Prior Year (2019-20)	75,712,491.00	86,806,438.00	87.2%
	Historical Average Ratio:		88.5%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

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 (2020-21)	74,897,391.00	82,204,230.00	91.1%	Met
1st Subsequent Year (2021-22)	76,844,160.00	84,437,214.00	91.0%	Met
2nd Subsequent Year (2022-23)	80,102,825.00	88,227,100.00	90.8%	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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	0.91%	0.90%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-9.09% to 10.91%	-9.10% to 10.90%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-4.09% to 5.91%	-4.10% to 5.90%

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 (2019-20)	4,459,086.00		
Budget Year (2020-21)	11,629,655.00	160.81%	Yes
1st Subsequent Year (2021-22)	4,174,860.00	-64.10%	Yes
2nd Subsequent Year (2022-23)	4,174,860.00	0.00%	No

Explanation:
(required if Yes)

During the 2020-21 fiscal year the District has budgeted the following one-time funds: (1) \$633,764 in ESSER revenues and, (2) \$6,821,031 in CARES Act revenues.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	10,582,862.00		
Budget Year (2020-21)	9,422,817.00	-10.96%	Yes
1st Subsequent Year (2021-22)	9,422,817.00	0.00%	No
2nd Subsequent Year (2022-23)	9,433,121.00	0.11%	No

Explanation:
(required if Yes)

During the 2019-20 fiscal year the District received \$1,387,535 in one-time Special Education Early Intervention Preschool Grant funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	7,460,671.00		
Budget Year (2020-21)	7,657,536.00	2.64%	No
1st Subsequent Year (2021-22)	7,657,536.00	0.00%	No
2nd Subsequent Year (2022-23)	7,657,536.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	7,297,755.00		
Budget Year (2020-21)	10,265,711.00	40.67%	Yes
1st Subsequent Year (2021-22)	3,310,916.00	-67.75%	Yes
2nd Subsequent Year (2022-23)	3,310,916.00	0.00%	No

Explanation:
(required if Yes)

The District had curriculum adoptions during the 2019-20 fiscal year; no curriculum adoptions are budgeted during the 2020-21 fiscal year. In addition, the District budgeted \$7,454,795 in 2020-21 materials and supplies as a result of projected Federal funding related to Covid-19.

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

First Prior Year (2019-20)	9,882,638.00		
Budget Year (2020-21)	9,473,132.00	-4.14%	No
1st Subsequent Year (2021-22)	9,731,016.00	2.72%	No
2nd Subsequent Year (2022-23)	9,941,016.00	2.16%	No

Explanation:
(required if Yes)

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 (2019-20)	22,502,619.00		
Budget Year (2020-21)	28,710,008.00	27.59%	Not Met
1st Subsequent Year (2021-22)	21,255,213.00	-25.97%	Not Met
2nd Subsequent Year (2022-23)	21,265,517.00	0.05%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	17,180,393.00		
Budget Year (2020-21)	19,738,843.00	14.89%	Not Met
1st Subsequent Year (2021-22)	13,041,932.00	-33.93%	Not Met
2nd Subsequent Year (2022-23)	13,251,932.00	1.61%	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)

During the 2020-21 fiscal year the District has budgeted the following one-time funds: (1) \$633,764 in ESSER revenues and, (2) \$6,821,031 in CARES Act revenues.

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

During the 2019-20 fiscal year the District received \$1,387,535 in one-time Special Education Early Intervention Preschool Grant funds.

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

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

The District had curriculum adoptions during the 2019-20 fiscal year; no curriculum adoptions are budgeted during the 2020-21 fiscal year. In addition, the District budgeted \$7,454,795 in 2020-21 materials and supplies as a result of projected Federal funding related to Covid-19.

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

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)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	124,515,486.00			
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	124,515,486.00	3,735,464.58	3,571,246.00	Not 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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

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

The District has excluded \$5,692,731 in STRS On-Behalf pension contribution expenditures from the Routine Restricted Maintenance calculation.

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 (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
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)	3,117,613.00	3,517,023.00	3,673,948.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,382,619.71	9,781,625.99	14,060,550.00
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)	9,500,232.71	13,298,648.99	17,734,498.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	103,920,415.62	117,234,091.32	122,464,901.00
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)	103,920,415.62	117,234,091.32	122,464,901.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.1%	11.3%	14.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.0%	3.8%	4.8%

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 (2017-18)	1,052,614.52	74,760,412.12	N/A	Met
Second Prior Year (2018-19)	4,758,961.28	80,789,290.29	N/A	Met
First Prior Year (2019-20)	568,241.00	86,806,438.00	N/A	Met
Budget Year (2020-21) (Information only)	2,084,943.00	82,204,230.00		

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%	C	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 (2017-18)	16,794,076.00	18,617,693.32	N/A	Met
Second Prior Year (2018-19)	18,504,457.00	19,670,307.84	N/A	Met
First Prior Year (2019-20)	21,990,529.00	24,360,946.00	N/A	Met
Budget Year (2020-21) (Information only)	24,929,187.00			

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 \$71,000 (greater of)	C	to 300
4% or \$71,000 (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	10,950	11,050	11,150
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	124,515,486.00	120,194,588.00	124,319,666.00
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)	124,515,486.00	120,194,588.00	124,319,666.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,735,464.58	3,605,837.64	3,729,589.98
6. Reserve Standard - by Amount (\$71,000 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)	3,735,464.58	3,605,837.64	3,729,589.98

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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)	3,735,465.00	3,605,838.00	3,729,590.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	15,695,632.00	15,447,072.00	11,989,761.00
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)	19,431,097.00	19,052,910.00	15,719,351.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.61%	15.85%	12.64%
District's Reserve Standard (Section 10B, Line 7):	3,735,464.58	3,605,837.64	3,729,589.98
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: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or 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 (2019-20)	(14,554,748.00)			
Budget Year (2020-21)	(14,464,134.00)	(90,614.00)	-0.6%	Met
1st Subsequent Year (2021-22)	(15,643,688.00)	1,179,554.00	8.2%	Met
2nd Subsequent Year (2022-23)	(15,827,682.00)	183,994.00	1.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

1b. 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)

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, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	01 8011		903,241
Certificates of Participation	4	25 8681		4,655,000
General Obligation Bonds	9	51 8611		19,028,418
Supp Early Retirement Program	8	01 8011		1,291,800
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, 2020
TOTAL:				25,878,459

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	259,315	383,222	324,195	261,435
Certificates of Participation	1,246,353	1,240,383	1,243,258	1,244,813
General Obligation Bonds	2,368,125	2,443,563	2,541,438	2,736,438
Supp Early Retirement Program	457,750	613,174	579,611	546,049
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Total Annual Payments:	4,331,543	4,680,342	4,688,502	4,788,735
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District entered into STRS Golden Handshakes during the 2019-20 fiscal year with 23 employees; these Golden Handshakes will be paid over an eight year term.

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	12,583,490.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	12,583,490.00
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 measurement date of the OPEB valuation	Feb 19, 2020

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,319,469.00	1,319,469.00	1,319,469.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	318,699.00	254,007.00	182,127.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	318,699.00	254,007.00	182,127.00
d. Number of retirees receiving OPEB benefits	52	45	33

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	598.4	587.2	591.2	595.2

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2020-21 negotiations are unsettled.

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year or

--	--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--	--

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

--	--	--	--

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 539,098

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes	
3,754,975	3,783,723	3,812,471	
100.0%	100.0%	100.0%	
-0.2%	0.8%	0.8%	

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes	
1,214,053	1,181,294	1,186,546	
2.3%	2.2%	2.2%	

Certificated (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes	
Yes	Yes	Yes	

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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	315.1	322.1	324.1	326.1

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2020-21 negotiations are unsettled.

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

125,466

7. Amount included for any tentative salary schedule increases

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

0	0	0
---	---	---

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,225,921	1,225,921	1,225,921
100.0%	100.0%	100.0%
5.4%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
247,908	266,906	303,533
2.1%	2.2%	2.5%

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	67.0	65.0	65.0	64.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

2020-21 negotiations are unsettled.

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

77,128

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases	0	0	0

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	437,756	437,756	430,569
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	-1.5%	0.0%	0.0%

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	65,553	74,226	72,926
Percent change in step & column over prior year	1.0%	1.1%	1.2%

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	16,800	16,800	16,800
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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 an update to the LCAP effective for the budget year?

2. Adoption date of the LCAP or 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?

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
