REED UNION SCHOOL DISTRICT

2020-21 PROPOSED BUDGET

School Board

A.J. Brady
Amy Jacobs
Sherry Wangenheim
Liz Webb
Afsaneh Zolfaghari

Nancy Lynch, Ed.D
Superintendent

2020-21
Proposed Budget

INTRODUCTION

California law requires that school districts take certain prescribed actions in the adoption of the annual operating budget. Aside from assuring that governing boards will review the Proposed Budget in an orderly fashion, the statutes are intended to afford the community an opportunity to review and comment on the spending plan for the school district.

This document is intended to provide the School Board of Trustees, staff and community with information on the 2020-21 Proposed Budget of the Reed Union School District. This year's budget is within the context of a "workload" budget, in which "business as usual" is the major assumption. The budget also considers all state reductions presented on the Governor's May Revision. Administration will continue to monitor all developments related to the COVID-19 Pandemic and make any necessary budget adjustments as the year progresses.

The Reed Union School District utilizes a one step option of budget adoption which requires the approval of a budget on or before July 1, based on estimated beginning balances and requires the approval of the unaudited actual beginning balances on or before September 15. Once the School Board of Trustees adopts the Proposed Budget it becomes the District's Adopted Budget. Subsequent revisions will be made to the Adopted Budget, as necessary, throughout the 2020-21 fiscal year. The California Department of Education (CDE) and Marin County Office of Education (MCOE) require the District to update its budget twice a year. The First Interim Reporting Period reflects updates to the Adopted Budget as of October 31. The second update, or Second Interim Reporting Period, reflects updates as of January 31.

As a Community Funded District, the Reed Union School District generates its income from local sources, like property taxes, parcel taxes, and the generous grant from the Foundation for Reed Schools. Local sources make up 90.0% of total district revenues. The Local Control Funding Formula (LCFF), Federal and other State generate the remaining 10.0% of the District's revenues.

Certificated Salaries, Classified Salaries and Employee Benefits account for 81.0% of total expenditures in the General Fund budget. Books and Supplies are 5.0%, Services and Other Operating Expenditures are 12.0%, and Other Outgo is 2.0% of total expenditures in the General Fund budget.

ASSUMPTIONS

Every budget is built on certain assumptions and statistical calculations. The following are some of the major assumptions in this budget plan:

- The projected enrollment for 2020-21 is 1,218 with an attendance rate of 97.0%, approximately 1,181.46 average daily attendance (ADA).

- There is a 4.0% increase in Property Tax revenue for 2020-21 The Multi-Year Projection (MYP) includes an estimate of 1.0% increase in 2021-21 and a 1.0% increase in 2022-23. Subsequent years include conservative projections due to COVID-19 uncertainties.

- The Parcel Tax rate is $606.36 per parcel for 2020-21 and increases by 3.0% in each of the following two years to $624.54 in 2021-22 and $643.28 in 2022-23. Reed Union School District has approximately 4,083 tax paying parcels.

- The Reed Schools Foundation continues to support the Reed Union School District with a generous contribution. Due to the COVID-19 pandemic challenges, at this time it is still unknown whether the Reed Schools Foundation will be able to provide the District with their annual contribution of $2,000,000.00, however, the 2020-21 assumes this contribution. Future action may be required if the contribution does not materialize.

- State Unrestricted Lottery funding is projected at $130.05 and State Restricted Lottery is projected at $45.90 per ADA. This reflects a reduction of 15.0%.

- Mandated Cost reimbursements are budgeted at $28.96 per Average Daily Attendance (ADA). Governor Newsome's May Revise included a 10.0% reduction for state sponsored programs. This amount reflects this reduction.

- The Special Education Program Cost of Living Adjustment (COLA) is 2.31%, however COLA funding for the Special Education Program is not recognized.

- The Reed Union School District will qualify for the Title I program, however, the budget year, 2020-21, includes a reduction of 10% to Federal Programs, as recommended by the California Department of Education.

- Revenue transfer from Granada site continues at $409,400.00.

- Employee salary increases are reflected in the 2020-21 Proposed Budget. RDTA members received a 3.0% Salary Schedule increase. CSEA members received an across the board Salary Schedule increase of 3.0% for 2020-21.

- Costs of salaries and benefits due to step and column changes are included as well.

- The state's May Revision includes a subsidy to CalSTRS rate. It is anticipated the CalSTRS rate to decrease to 16.15%.

- The anticipated CalPERS rate paid on qualifying classified payroll is 20.70%.

- The District health and welfare contributions are capped at $832.67 per month for employee only, $1,508.33 per month for employee plus one and $1,855.00 per month for employee plus two or more dependents.

- The rates for OASDI, Medicare and State Unemployment are 6.20%, 1.45% and .05% respectively for all qualified payroll amounts. Workers' Compensation rate is anticipated to remain at the same level of 1.056% for all covered salaries.

- Materials & Supplies and Operating Services were increased by the California Consumer Price Index (CCPI), 0.62%.

- Contributions to the Special Education, Routine Restricted Maintenance programs is projected to be $2,789,429.00 for 2020-21.

REVENUE

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is the primary source of revenue for school districts in the state of California. Most California school districts' LCFF consist of state aid and property tax collections, with a maximum LCFF allocation based on average daily attendance multiplied by a per student amount. Due to high property values within the District's boundaries, the Reed Union School District is known as a "community funded" district. Being a community funded district means that the property tax collections exceed the amount that would be received based on the State's calculation using average daily attendance multiplied by a per student amount. The California State Constitution requires that the state provide a minimum allocation, or "basic aid," for public education and since 1958 the minimum support level has been $120.00 per average daily attendance. However, in the 2013-14 State budget, the $120.00 per average daily attendance amount was taken away from all community funded districts. Now, this "basic aid" minimum state support comes to the District within the Education Protection Account. The District receives $200.00 per average daily attendance through the Education Protection Account to satisfy the State's responsibility. This "basic aid" state allocation has been reduced by 10.0% to account for the state's reductions for all state districts.

FEDERAL REVENUE

Federal Revenue is provided to school districts from the federal government. For Reed Union School District, this source of income is slightly greater than 1.0% of the total revenues. These funds are all categorical and are restricted in their use. In 2020-21, federal revenue is projected to be $251,039.

OTHER STATE REVENUE

Other State Revenue, used to include former categorical and restricted programs. The majority of these programs disappeared, since the implementation of the Local Control Funding Formula. Other State Revenue now includes funding from the California Lottery Program and the State's Mandated Block Grant.

LOCAL REVENUE

Local Revenue contains all of the revenues that are not derived from Federal or State sources. The two primary sources of local revenue are the parcel tax and the Reed School Foundation, which combined contribute $4,475,801.00 to total revenue. These two revenue streams make up 19.0% of total District revenue, more than State and Federal revenues combined.

OTHER FINANCING SOURCES

Other Financing Sources consists of interfund transfers between two or more of the Districts various Funds. The amount in Other Financing Sources consists of the transfer of funds between the General Fund and the Granada Lease Fund. For 2020-21 the amount transferred into the General Fund from the Granada Lease Fund is $409,400.00.

EXPENDITURES

CERTIFICATED SALARIES

Certificated Salaries are salaries for services that require a credential or permit issued by the Commission on Teacher Credentialing. Included in this classification are teachers, school administrators, librarians, psychologists, nurses and superintendents. For the 2020-21 fiscal year, certificated salaries are projected at $10,607,624.00; 42.0% of General Fund expenditures.

CLASSIFIED SALARIES

Classified Salaries are salaries for services that do not require a credential or permit issued by the Commission on Teacher Credentialing. Included in this classification are instructional aide, administrator, clerical, maintenance and operation positions. For the 2019-20 fiscal year, classified salaries are projected at $3,447,866.00; 13.8% of General Fund expenditures.

EMPLOYEE BENEFITS

Employee Benefits are employers' contributions to retirement plans and health and welfare benefits for employees, their dependents and retired employees. Included in this classification are payments to the State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), Social Security, medical and dental plans, State Unemployment Insruance,

Workers' Compensation. In the 2020-21 fiscal year, employee benefits projected at $6,232,725.00; 24.8% of General Fund expenditures.

BOOKS AND SUPPLIES

Books and Supplies contains all expenditures for books, supplies and other noncapitalized property including taxes, freight and handling charges. Included in this category are textbooks, books other than textbooks, supplies, food service supplies and noncapitalized equipment. In the 2020-21 fiscal year, books and supplies are projected at $1,147,219.00; 4.6% of General Fund expenditures.

SERVICES AND OTHER OPERATING EXPENDITURES

Services and Other Operating Expenditures contain all expenditures for services, leases, contracts, insurance and utilities. Included in this category are personal service contracts, travel and conference expenditures, dues and memberships, insurance, utilities, rentals, repairs, legal services and postage. In the 2020-21 fiscal year, services and other operating expenditures are projected at $3,092,732.00; which is 12.3% of General Fund expenditures.

CAPITAL OUTLAY

Capital Outlay contains all expenditures for sites, buildings, equipment, and leases with option to purchase. Included in this category are improvements of old sites, buildings and improvement of buildings and equipment. In the 2020-21 fiscal year, capital outlay is projected at $0.00.

OTHER OUTGO

Other Outgo contains expenditures for interdistrict agreements, regional occupation center or program agreements, payments to State special schools, interfund transfers out, and all other transfers out. Included in this category are tuition payments to school districts and county offices, special education excess costs or deficits, debt service and bond redemption. In the 2020-21 fiscal year, other outgo is projected at $623,613.00; 2.5% of General Fund expenditures.

SUMMARY

The budget for Reed Union School District for 2020-21 includes all known revenues and expenditures and is based on information from the County, State and District resources. The 2020-21 Proposed Budget has a projected Ending Balance of $7,921,745.00. This level of ending balance provides for a Reserve for Economic Uncertainties at the State Required 3.0% of total expenditures. Included in other Board Designations is a Community Funded Designation of $2,465,434.00. The Designations section also includes a new designation to provide for any unforeseen needs or requirements created by COVID-19.

PROPOSED BUDGET AND TWO-YEAR FORECAST

Reed Union School District
Multi-Year General Fund Summary
2020-21 Proposed Budget

	2019-20 Estimated Actuals	2020-21 Proposed Budget	2021-22 1st Projected Budget	2022-23 2nd Projected Budget
A. Revenues				
1- LCFF Sources	318,194	286,375	286,375	286,375
2- Property Taxes	16,935,209	17,596,450	17,768,373	17,942,015
3- Federal Sources	278,931	251,039	251,039	251,039
4- State Sources	328,803	282,692	294,561	307,024
e. CalSTRS On-Behalf	**930,841**	**947,314**	**959,155**	**971,145**
5- Parcel Taxes	2,403,690	2,475,801	2,550,075	2,626,577
6- Foundation for Reed Schools	2,000,000	2,000,000	2,000,000	2,000,000
7- Local Sources	102,000	102,000	102,420	102,844
8- Special Education - SELPA Allocation	693,260	770,281	789,384	815,118
Total Revenues	23,990,928	24,711,952	25,001,382	25,302,137
B. Expenditures				
1- Certificated Salaries	10,238,975	10,607,624	10,756,864	10,908,342
2- Classified Salaries	3,357,866	3,447,866	3,478,777	3,510,152
3- Benefits	6,228,877	6,232,725	6,300,536	6,373,388
a. CalSTRS	1,830,498	1,726,073	1,751,964	1,778,244
b. CalPERS	696,187	713,665	724,370	735,236
c. Health & Welfare	2,222,386	2,282,061	2,293,471	2,310,672
d. Statutory (i.e. FICA, Medi, WC)	548,965	563,612	571,575	578,092
e. CalSTRS On-Behalf	**930,841**	**947,314**	**959,155**	**971,145**
4- Books & Supplies	1,192,560	1,147,219	1,154,332	1,174,302
5- Operating Costs	2,561,277	3,092,732	3,111,907	3,165,743
6- Capital Outlay	0	0	0	0
7- Other Outgo	637,933	623,613	627,479	638,335
Total Expenditures	24,217,488	25,151,779	25,429,895	25,770,261
C. Excess / (Deficit)	(226,560)	(439,827)	(428,513)	(468,124)
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	409,400	409,400
2- Transfers Out	0	0	0	0
Total Other Soures / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	182,840	(30,427)	(19,113)	(58,724)
F. Prior Year Carry-Over	1,048,248	0	0	0
G. Adjusted Change in Fund Balance	*(865,408)*	*(30,427)*	*(19,113)*	*(58,724)*
H. Beginning Balance	8,817,580	7,952,172	7,921,745	7,902,632
I. Ending Balance	7,952,172	7,921,745	7,902,632	7,843,908
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	1,027,005	1,018,127	1,029,188	1,042,737
3- Designations				
Community Funded Designation	5,005,007	2,465,434	4,953,285	4,881,011
COVID-19 Uncertainties Designation	*0*	*2,175,024*	*0*	*0*
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
OPEB Designation	345,000	345,000	345,000	345,000
Growth (*COVID-19*) Position *(5 FTE @C3/S5)*	85,750	428,750	85,750	85,750
Restricted Balances	587,410	587,410	587,410	587,410
I. Other Post-Employment Benefits (OPEB):				
Total OPEB Liability	4,665,779	4,665,779	4,326,196	5,028,714
Fiduciary Net Position	502,773	502,773	512,828	523,085
Total Net OPEB Liability	4,163,006	4,163,006	4,839,024	5,551,799

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	17,253,403.00	0.00	17,253,403.00	17,882,825.00	0.00	17,882,825.00	3.6%
2) Federal Revenue		8100-8299	0.00	278,931.00	278,931.00	0.00	251,039.00	251,039.00	-10.0%
3) Other State Revenue		8300-8599	248,907.00	1,010,737.00	1,259,644.00	213,680.00	1,016,326.00	1,230,006.00	-2.4%
4) Other Local Revenue		8600-8799	2,505,690.00	2,693,260.00	5,198,950.00	2,577,801.00	2,770,281.00	5,348,082.00	2.9%
5) TOTAL, REVENUES			20,008,000.00	3,982,928.00	23,990,928.00	20,674,306.00	4,037,646.00	24,711,952.00	3.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,792,926.00	2,446,049.00	10,238,975.00	8,055,832.00	2,551,792.00	10,607,624.00	3.6%
2) Classified Salaries		2000-2999	2,632,321.00	725,545.00	3,357,866.00	2,691,486.00	756,380.00	3,447,866.00	2.7%
3) Employee Benefits		3000-3999	4,117,043.00	2,111,834.00	6,228,877.00	4,085,397.00	2,147,166.00	6,232,563.00	0.1%
4) Books and Supplies		4000-4999	1,285,390.00	250,674.00	1,536,064.00	958,382.00	188,837.00	1,147,219.00	-25.3%
5) Services and Other Operating Expenditures		5000-5999	2,189,377.00	796,900.00	2,986,277.00	2,295,832.00	796,900.00	3,092,732.00	3.6%
6) Capital Outlay		6000-6999	279,744.00	0.00	279,744.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	237,613.00	400,320.00	637,933.00	237,613.00	386,000.00	623,613.00	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,534,414.00	6,731,322.00	25,265,736.00	18,324,542.00	6,827,075.00	25,151,617.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,473,586.00	(2,748,394.00)	(1,274,808.00)	2,349,764.00	(2,789,429.00)	(439,665.00)	-65.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,716,060.00)	2,716,060.00	0.00	(2,789,429.00)	2,789,429.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,306,660.00)	2,716,060.00	409,400.00	(2,380,029.00)	2,789,429.00	409,400.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(833,074.00)	(32,334.00)	(865,408.00)	(30,265.00)	0.00	(30,265.00)	-96.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,197,836.13	619,743.56	8,817,579.69	7,364,762.13	587,409.56	7,952,171.69	-9.8%
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)			8,197,836.13	619,743.56	8,817,579.69	7,364,762.13	587,409.56	7,952,171.69	-9.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,197,836.13	619,743.56	8,817,579.69	7,364,762.13	587,409.56	7,952,171.69	-9.8%
2) Ending Balance, June 30 (E + F1e)			7,364,762.13	587,409.56	7,952,171.69	7,334,497.13	587,409.56	7,921,906.69	-0.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	106.00	0.00	106.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	587,409.56	587,409.56	0.00	587,409.56	587,409.56	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	6,335,651.13	0.00	6,335,651.13	6,314,370.13	0.00	6,314,370.13	-0.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,027,005.00	0.00	1,027,005.00	1,018,127.00	0.00	1,018,127.00	-0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	12,205,067.24	(3,276,453.92)	8,928,613.32				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,000.00	0.00	2,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,939.14	29,082.01	36,021.15				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	106.00	0.00	106.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			12,214,112.38	(3,247,371.91)	8,966,740.47				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	564,481.09	8,070.39	572,551.48				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			564,481.09	8,070.39	572,551.48				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,649,631.29	(3,255,442.30)	8,394,188.99				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	55,994.00	0.00	55,994.00	50,395.00	0.00	50,395.00	-10.0%
Education Protection Account State Aid - Current Year		8012	262,200.00	0.00	262,200.00	235,980.00	0.00	235,980.00	-10.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	73,060.00	0.00	73,060.00	73,060.00	0.00	73,060.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	16,531,035.00	0.00	16,531,035.00	17,192,276.00	0.00	17,192,276.00	4.0%
Unsecured Roll Taxes		8042	331,114.00	0.00	331,114.00	331,114.00	0.00	331,114.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			17,253,403.00	0.00	17,253,403.00	17,882,825.00	0.00	17,882,825.00	3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,253,403.00	0.00	17,253,403.00	17,882,825.00	0.00	17,882,825.00	3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	142,011.00	142,011.00	0.00	127,810.00	127,810.00	-10.0%
Special Education Discretionary Grants		8182	0.00	2,934.00	2,934.00	0.00	2,641.00	2,641.00	-10.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		106,884.00	106,884.00		96,196.00	96,196.00	-10.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		22,778.00	22,778.00		20,500.00	20,500.00	-10.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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)	
Title III, Part A, English Learner Program	4203	8290		4,324.00	4,324.00		3,892.00	3,892.00	-10.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	278,931.00	278,931.00	0.00	251,039.00	251,039.00	-10.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	42,188.00	0.00	42,188.00	37,969.00	0.00	37,969.00	-10.0%
Lottery - Unrestricted and Instructional Materials		8560	206,719.00	72,557.00	279,276.00	175,711.00	61,673.00	237,384.00	-15.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	938,180.00	938,180.00	0.00	954,653.00	954,653.00	1.8%
TOTAL, OTHER STATE REVENUE			248,907.00	1,010,737.00	1,259,644.00	213,680.00	1,016,326.00	1,230,006.00	-2.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,403,690.00	0.00	2,403,690.00	2,475,801.00	0.00	2,475,801.00	3.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
Interest		8660	42,000.00	0.00	42,000.00	42,000.00	0.00	42,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		693,260.00	693,260.00		770,281.00	770,281.00	11.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,505,690.00	2,693,260.00	5,198,950.00	2,577,801.00	2,770,281.00	5,348,082.00	2.9%
TOTAL, REVENUES			20,008,000.00	3,982,928.00	23,990,928.00	20,674,306.00	4,037,646.00	24,711,952.00	3.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,514,690.00	2,034,087.00	8,548,777.00	6,744,389.00	2,119,891.00	8,864,280.00	3.7%
Certificated Pupil Support Salaries		1200	335,333.00	247,303.00	582,636.00	344,614.00	262,303.00	606,917.00	4.2%
Certificated Supervisors' and Administrators' Salaries		1300	942,903.00	164,659.00	1,107,562.00	966,829.00	169,598.00	1,136,427.00	2.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,792,926.00	2,446,049.00	10,238,975.00	8,055,832.00	2,551,792.00	10,607,624.00	3.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	509,742.00	433,544.00	943,286.00	491,227.00	451,969.00	943,196.00	0.0%
Classified Support Salaries		2200	970,276.00	150,681.00	1,120,957.00	1,001,775.00	157,085.00	1,158,860.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	418,241.00	61,755.00	479,996.00	433,225.00	64,380.00	497,605.00	3.7%
Clerical, Technical and Office Salaries		2400	734,062.00	79,565.00	813,627.00	765,259.00	82,946.00	848,205.00	4.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,632,321.00	725,545.00	3,357,866.00	2,691,486.00	756,380.00	3,447,866.00	2.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,406,995.00	1,354,344.00	2,761,339.00	1,313,570.00	1,359,817.00	2,673,387.00	-3.2%
PERS		3201-3202	545,759.00	150,428.00	696,187.00	557,137.00	156,528.00	713,665.00	2.5%
OASDI/Medicare/Alternative		3301-3302	315,954.00	89,382.00	405,336.00	324,350.00	90,787.00	415,137.00	2.4%
Health and Welfare Benefits		3401-3402	1,737,057.00	485,329.00	2,222,386.00	1,775,752.00	506,309.00	2,282,061.00	2.7%
Unemployment Insurance		3501-3502	5,277.00	1,542.00	6,819.00	5,278.00	1,607.00	6,885.00	1.0%
Workers' Compensation		3601-3602	106,001.00	30,809.00	136,810.00	109,310.00	32,118.00	141,428.00	3.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,117,043.00	2,111,834.00	6,228,877.00	4,085,397.00	2,147,166.00	6,232,563.00	0.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	146,158.00	0.00	146,158.00	119,000.00	0.00	119,000.00	-18.6%
Materials and Supplies		4300	884,232.00	240,674.00	1,124,906.00	584,382.00	178,837.00	763,219.00	-32.2%
Noncapitalized Equipment		4400	207,000.00	10,000.00	217,000.00	207,000.00	10,000.00	217,000.00	0.0%
Food		4700	48,000.00	0.00	48,000.00	48,000.00	0.00	48,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,285,390.00	250,674.00	1,536,064.00	958,382.00	188,837.00	1,147,219.00	-25.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	104,600.00	9,000.00	113,600.00	109,800.00	9,000.00	118,800.00	4.6%
Dues and Memberships		5300	36,000.00	2,000.00	38,000.00	36,000.00	2,000.00	38,000.00	0.0%
Insurance		5400 - 5450	124,800.00	0.00	124,800.00	134,500.00	0.00	134,500.00	7.8%
Operations and Housekeeping Services		5500	485,415.00	0.00	485,415.00	578,370.00	0.00	578,370.00	19.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	122,148.00	121,490.00	243,638.00	120,748.00	121,490.00	242,238.00	-0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,204,614.00	664,410.00	1,869,024.00	1,204,614.00	664,410.00	1,869,024.00	0.0%
Communications		5900	111,800.00	0.00	111,800.00	111,800.00	0.00	111,800.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,189,377.00	796,900.00	2,986,277.00	2,295,832.00	796,900.00	3,092,732.00	3.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	279,744.00	0.00	279,744.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			279,744.00	0.00	279,744.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	6,560.00	6,560.00	0.00	6,000.00	6,000.00	-8.5%
Payments to County Offices		7142	0.00	206,000.00	206,000.00	0.00	200,000.00	200,000.00	-2.9%
Payments to JPAs		7143	0.00	187,760.00	187,760.00	0.00	180,000.00	180,000.00	-4.1%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	5,779.00	0.00	5,779.00	5,779.00	0.00	5,779.00	0.0%
Other Debt Service - Principal		7439	161,834.00	0.00	161,834.00	161,834.00	0.00	161,834.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			237,613.00	400,320.00	637,933.00	237,613.00	386,000.00	623,613.00	-2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			18,534,414.00	6,731,322.00	25,265,736.00	18,324,542.00	6,827,075.00	25,151,617.00	-0.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,716,060.00)	2,716,060.00	0.00	(2,789,429.00)	2,789,429.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,716,060.00)	2,716,060.00	0.00	(2,789,429.00)	2,789,429.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,306,660.00)	2,716,060.00	409,400.00	(2,380,029.00)	2,789,429.00	409,400.00	0.0%

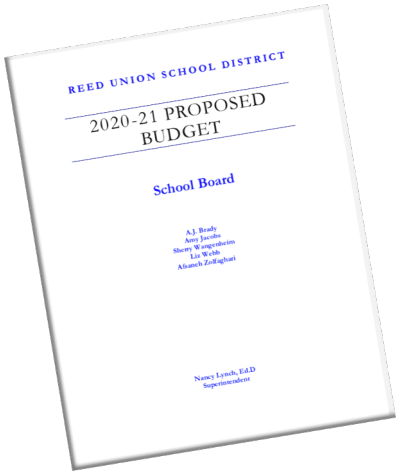
Description	Function Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	17,253,403.00	0.00	17,253,403.00	17,882,825.00	0.00	17,882,825.00	3.6%
2) Federal Revenue		8100-8299	0.00	278,931.00	278,931.00	0.00	251,039.00	251,039.00	-10.0%
3) Other State Revenue		8300-8599	248,907.00	1,010,737.00	1,259,644.00	213,680.00	1,016,326.00	1,230,006.00	-2.4%
4) Other Local Revenue		8600-8799	2,505,690.00	2,693,260.00	5,198,950.00	2,577,801.00	2,770,281.00	5,348,082.00	2.9%
5) TOTAL, REVENUES			20,008,000.00	3,982,928.00	23,990,928.00	20,674,306.00	4,037,646.00	24,711,952.00	3.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		10,591,322.00	4,775,791.00	15,367,113.00	10,511,839.00	4,847,065.00	15,358,904.00	-0.1%
2) Instruction - Related Services	2000-2999		2,261,062.00	601,865.00	2,862,927.00	2,264,458.00	608,319.00	2,872,777.00	0.3%
3) Pupil Services	3000-3999		430,462.00	199,625.00	630,087.00	439,743.00	215,016.00	654,759.00	3.9%
4) Ancillary Services	4000-4999		29,568.00	315.00	29,883.00	29,568.00	321.00	29,889.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,561,422.00	19,946.00	2,581,368.00	2,593,720.00	20,299.00	2,614,019.00	1.3%
8) Plant Services	8000-8999		2,422,965.00	733,460.00	3,156,425.00	2,247,601.00	750,055.00	2,997,656.00	-5.0%
9) Other Outgo	9000-9999	Except 7600-7699	237,613.00	400,320.00	637,933.00	237,613.00	386,000.00	623,613.00	-2.2%
10) TOTAL, EXPENDITURES			18,534,414.00	6,731,322.00	25,265,736.00	18,324,542.00	6,827,075.00	25,151,617.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,473,586.00	(2,748,394.00)	(1,274,808.00)	2,349,764.00	(2,789,429.00)	(439,665.00)	-65.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,716,060.00)	2,716,060.00	0.00	(2,789,429.00)	2,789,429.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,306,660.00)	2,716,060.00	409,400.00	(2,380,029.00)	2,789,429.00	409,400.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(833,074.00)	(32,334.00)	(865,408.00)	(30,265.00)	0.00	(30,265.00)	-96.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,197,836.13	619,743.56	8,817,579.69	7,364,762.13	587,409.56	7,952,171.69	-9.8%
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)			8,197,836.13	619,743.56	8,817,579.69	7,364,762.13	587,409.56	7,952,171.69	-9.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,197,836.13	619,743.56	8,817,579.69	7,364,762.13	587,409.56	7,952,171.69	-9.8%
2) Ending Balance, June 30 (E + F1e)			7,364,762.13	587,409.56	7,952,171.69	7,334,497.13	587,409.56	7,921,906.69	-0.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	106.00	0.00	106.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	587,409.56	587,409.56	0.00	587,409.56	587,409.56	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,335,651.13	0.00	6,335,651.13	6,314,370.13	0.00	6,314,370.13	-0.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,027,005.00	0.00	1,027,005.00	1,018,127.00	0.00	1,018,127.00	-0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6230	California Clean Energy Jobs Act	235,892.12	235,892.12
6300	Lottery: Instructional Materials	140,117.60	132,289.60
6500	Special Education	25,131.08	28,722.08
7311	Classified School Employee Professional Development Block Grant	8,666.00	8,666.00
7510	Low-Performing Students Block Grant	36,557.00	36,557.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	93,910.51	89,725.51
9010	Other Restricted Local	47,135.25	55,557.25
Total, Restricted Balance		587,409.56	587,409.56

Reed Union School District

2020-21 Budget Workshop


REED UNION SCHOOL DISTRICT

2020-21 PROPOSED BUDGET

School Board

A.J. Brady
Amy Jacobs
Sherry Wangenheim
Liz Webb
Afsaneh Zolfaghari

Nancy Lynch, Ed.D
Superintendent

Our Mission… Each student will be challenged and inspired to reach her or his fullest intellectual, social-emotional and creative potential to positively impact the world.

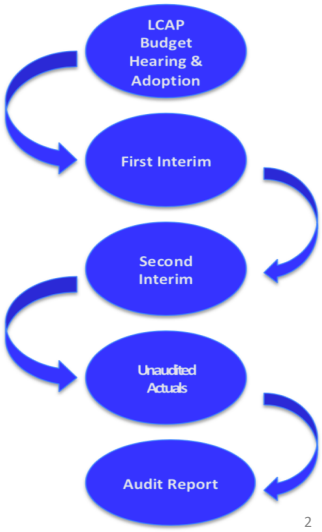
1

1

Reed Union School District

Budget Cycle

- LCAP and Budget Hearing & Adoption – June 2020
  - LCAP Hearing and Adoption
  - Budget Hearing and Adoption
  - Key assumptions developed
  - Revenue analysis
  - Expenditure analysis
- First Interim – December 2020
  - Revision of key assumptions
  - Budget revisions as of Oct. 31, 2020
- Second Interim – March 2021
  - Revision of key assumptions
  - Budget revisions as of Dec. 31, 2020
- Unaudited Actuals – September 2021
  - Analyze actual revenues & expenditures
  - Close the "books" actuals as of Jun. 30, 2021
  - Board reviews and approves/disapproves report
- Annual Audit – December 2021
  - Independent audit firm tests district' s transactions
  - Independent audit firm prepares audit report
  - Board reviews and approves/disapproves audit report



2

2

Reed Union School District

Background

Approximately 1,000 school districts in California

District allocations are determined by the Local Control Funding Formula (LCFF)
Average Daily Attendance (ADA) x LCFF Base Grant determines the allocation amount

Funding for the determined allocation is supported by Local Property Taxes and State Aid

Governor's May Revise Budget:

- Using various solutions, reduces State Budget deficit from a $54.3B to $14B deficit
- The following solutions are considered to eliminate the remaining $14B deficit
  - 10.0% Reduction to LCFF Allocation
  - 10.0% Minimum State Aid
  - Cash Payment Deferrals (or IOUs)
  - Other Categorical Programs are suspended and/or reduced by 10.0%

3

3

Reed Union School District

Background

SAMPLE DISTRICT A

ADA: 100
LCFF Base Grant: $6,100
100 (ADA) x $6,100 = $610,000 allocation for District A

ALLOCATION is: $610,000
District's Local Property Taxes: $370,000
Then the State Aid: $240,000

"Cut" for District A: $61,000 ($610,000 x 10.0%)

State aid is distributed on a monthly basis: "559" (5% + 5% + 9%...9%)

April, May, and June payments or 27.0% would be shifted to the following fiscal year

4

4

Reed Union School District

Background

SAMPLE DISTRICT B

ADA: 100

LCFF Base Grant: $6,100

100 (ADA) x $6,100 = $610,000 allocation for District B

ALLOCATION is: $610,000

District's Local Property Taxes: $900,000

If property taxes exceed the allocation amount, then the district is categorized as a COMMUNITY FUNDED DISTRICT or formerly known as BASIC AID. A Community Funded District is allowed to keep all excess taxes above the LCFF calculated allocation

Then State Aid is only a "Basic" allocation (or Basic Aid)

$120 per ADA is considered "Basic": $120 x 100 (ADA) = **$12,000**

"Cut" for District B: $1,200 ($12,000 x 10.0%)

5

5

Reed Union School District

Background

During the Great Recession in 2008…

State felt that a difference in cuts between state funded districts and community funded districts was not fair.

Considering the previous sample districts:

- State Funded District Cut = $61,000
- Community Funded District Cut = $1,200

In order to apply similar cuts to all districts in California the State applied a "Fair Share" cut to all Community Funded Districts. This cut was applied to all Restricted/Categorical Programs any Community Funded District received from the State.

The Fair Share Cut was calculated based on the LCFF. In the examples, then both districts, state funded and community funded, would receive a similar cut of $61,000.

Even though a Fair Share is not included in the Governor's May Revise Budget. We must consider this caveat.

RUSD's LCFF Allocation: $9,656,242

State Percent Reduction: 10.0%

Fair Share Potential Reduction: $965,624 (9,656,242 x 10.0%)

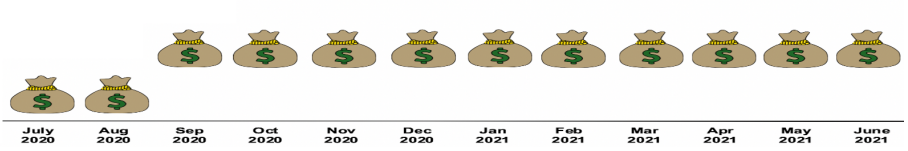
6

6

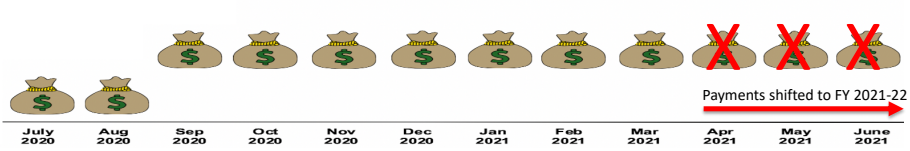
Reed Union School District

Cashflow

Typical Year for State Funded Districts



Proposed Deferrals for State Funded Districts



7

7

Reed Union School District

Cashflow

RUSD's Case



LOCAL SOLUTIONS:

- Teeter Tax Plan in Marin County
  - Marin County distributes 100% of the anticipated receipts for any tax year. Regardless of percent of collections received.
- Tax Anticipation Note (TAN)
  - Marin County allows local school districts to borrow cash against future receipts. Up to 85.0%.
  - Resolution during June 9th Board meeting
- Local school districts and MCOE have a great working relationship with Marin County

8

8

Reed Union School District

Assumptions

"***Workload***" Budget

- ***Operating Budget does not include any unforeseen costs to mitigate any potential COVID-19 costs***
- Revenue Assumptions – All proposed state and federal revenues included
  - Local Property Tax and Parcel Tax estimates
  - State and Federal reductions proposed during May Revise – 10.0%
- Expenditure Assumptions – All known expenditure assumptions included
  - Enrollment and staffing needs
  - Step and Column salary changes
  - Labor Agreement salary increase
  - Pension, Health and Welfare, and all other statutory benefit rates
  - California Consumer Price Index (CCPI)

9

9

Reed Union School District

Assumptions - Caveats

"Workload" Budget ***Caveats***

Due to uncertainties created by the COVID-19 Pandemic, the following caveats must be considered and are included within the Components of Ending Balance for the 2020-21 fiscal year.

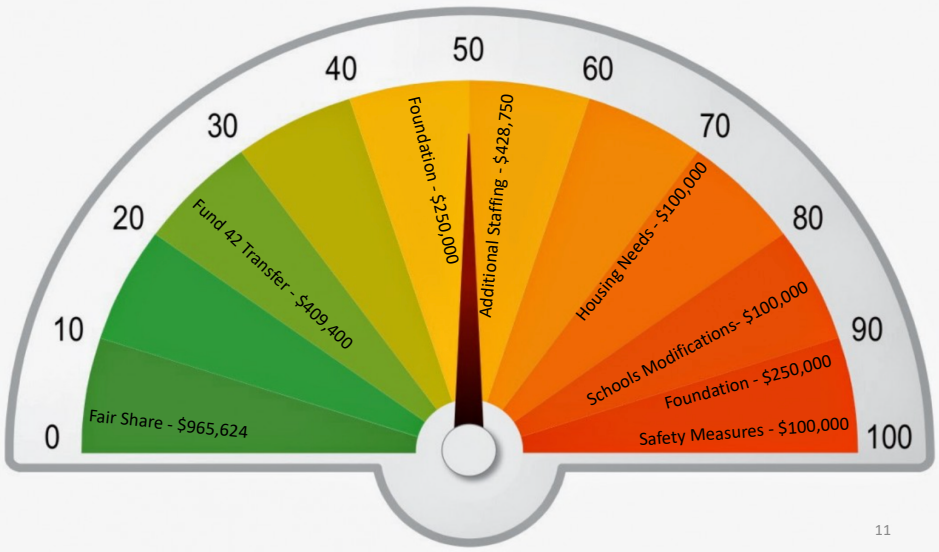
- **Revenue Caveats**
  - $2,000,000 Foundation Grant - $500,000
  - Fair Share Cut - $965,624
  - Fund 42 Transfer - $409,400
- **Expenditure Caveats**
  - Additional Staffing Requirements – $428,750 (5.0 FTEs)
  - Student Housing Requirements/Needs - $100,000
  - Facilities/Schools Modifications Requirements - $100,000
  - Additional Safety Measures for safe school opening - $100,000

10

10

Reed Union School District

Caveats - Gauge



11

11

Reed Union School District

Assumptions - State Impacts

How State Budget solutions impacted RUSD's Proposed Budget

Reductions:

- LCFF Sources: ($36,038)
- Federal Sources: ($27,892)
- CA Lottery: ($41,892)

Cashflow Deferrals:

- 2019-20 $1.9M Deferral: $0.00
- 2020-21 $5.3 Deferral: $0.00

Pension Relief

- CalSTRS: $119,093
- CalPERS: $34,132

12

12

Reed Union School District

Assumptions - Revenues

Student Enrollment	1,218
Attendance Factor	97.0%
Average Daily Attendance (ADA)	1,181.46
Property Taxes	4.0%
Parcel Taxes	3.0%
Foundation for Reed Schools Grant	$2.0 Million
Lottery ADA (1,181.46 x 1.0446)	1,234.18
Unrestricted Lottery Funding	$130.05
Restricted Lottery Funding	$45.90

13

13

Reed Union School District

Assumptions - Expenditures

RDTA Salary Agreement	3.0%
CSEA Salary Agreement	3.0%
CalSTRS Employer Rate	16.15% (*May Revise proposes lower rate*)
CalPERS Employer Rate	20.70%
Health & Welfare	At Current Capped Levels
Other Statutory Benefits	8.756% (FICA, MEDI, SUI, WC)
Books & Supplies (CA CPI)	0.62%
Operating Contracts (CA CPI)	0.62%
Transfers In (from Fund 40)	$409,400
Contribution to Other Programs	$2,789,429

14

14

Reed Union School District

Property Tax Estimates

2020-21 Secured Taxes

- Projection: 4.0% change from prior year
- Reflect projected changes in assessed values
- Based on latest information from County Assessor's Office

2020-21 Homeowners' Exemptions

- Projection: 0.00% change from prior year
- Home owners apply for an exemption to the state

2020-21 Unsecured Taxes

- Projection: 0.00% change from prior year
- Unsecured taxes include: boats, aircraft, business machinery

15

15

Reed Union School District

Other Local Sources

2020-21 Parcel Tax Estimates

- Expiration date: June 30, 2031
- Annual escalation percentage: 3.0%
- Parcel Tax Rate: $606.36
- Parcel Tax Estimate: $2,475,801
- *Parcel Taxes represent approximately 10.0% of General Fund revenue*

2020-21 Foundation for Reed Schools

- $2,000,000
- *Represents approximately 8.1% of General Fund revenues*

16

16

Reed Union School District

Enrollment and Staffing Projections

Reed School

1A Grade	2019-20 Actual Enrollment 02/04/2020	Current FTE	Student/Tchr Ratio	1B Grade	2020-21 Cohort Enrollment Projection	Estimated FTE Needed	Estimated Student/Tchr Ratio
K	98	6.0	16.33	K*	114	6.0	19.00
1	129	6.0	21.50	1	98	5.0	19.60
2	105	5.0	21.00	2	129	6.0	21.50
Total	**332**	**17.0**		**Total**	**341**	**17.0**	
				FTE Growth (+) or (-): 0.0			

114 Kindergarten applications received as of 05/02/20.

17

17

Reed Union School District

Enrollment and Staffing Projections

Bel Aire School

2A Grade	2019-20 Actual Enrollment 02/04/2020	Current FTE	Student/Tchr Ratio	2B Grade	2020-21 Cohort Enrollment Projection	Estimated FTE Needed	Estimated Student/Tchr Ratio
3	136	7.0	19.43	3	105	5.0	21.00
4	142	7.0	20.29	4	136	7.0	19.43
5	145	7.0	20.71	5	142	7.0	20.29
Total	**423**	**21.0**		**Total**	**383**	**19.0**	
				FTE Growth (+) or (-): -2.0			

18

18

Reed Union School District

Enrollment and Staffing Projections

Del Mar School

3A Subject	Current FTE	2019-20 Enrollment as of 04/30/2020 6th Grade	7th Grade	8th Grade	3B Subject	Projected FTE	2020-21 Enrollment Projection 6th Grade	7th Grade	8th Grade
Humanities	12.00	166	183	197	Humanities	12.60	145	166	183
Math	5.00				Math	5.00			
Science	4.60				Science	4.40			
Technology	2.00				Technology	2.00			
Art	1.00				Art	1.00			
Music	1.20				Music	1.20			
Spanish	2.80				Spanish	2.80			
PE	3.20				PE	3.00			
Total FTE	**31.80**	**Total Enrollment**		**546**	**Total FTE**	**32.00**	**Total Enrollment**		**494**

19

19

Reed Union School District

Proposed Budget

	2019-20 Estimated Actuals	2020-21 Proposed Budget	2021-22 1st Projected Budget	2022-23 2nd Projected Budget
A. Revenues				
1- LCFF Sources	318,194	286,375	286,375	286,375
2- Property Taxes	16,935,209	17,596,450	17,768,373	17,942,015
3- Federal Sources	278,931	251,039	251,039	251,039
4- State Sources	328,803	282,692	294,561	307,024
e. CalSTRS On-Behalf	**930,841**	**947,314**	**959,155**	**971,145**
5- Parcel Taxes	2,403,690	2,475,801	2,550,075	2,626,577
6- Foundation for Reed Schools	2,000,000	2,000,000	2,000,000	2,000,000
7- Local Sources	102,000	102,000	102,420	102,844
8- Special Education - SELPA Allocation	693,260	770,281	789,384	815,118
Total Revenues	23,990,928	24,711,952	25,001,382	25,302,137
B. Expenditures				
1- Certificated Salaries	10,238,975	10,607,624	10,756,864	10,908,342
2- Classified Salaries	3,357,866	3,447,866	3,478,777	3,510,152
3- Benefits	6,228,877	6,232,725	6,300,536	6,373,388
a. CalSTRS	1,830,498	1,726,073	1,751,964	1,778,244
b. CalPERS	696,187	713,665	724,370	735,236
c. Health & Welfare	2,222,386	2,282,061	2,293,471	2,310,672
d. Statutory (i.e. FICA, Medi, WC)	548,965	563,612	571,575	578,092
e. CalSTRS On-Behalf	**930,841**	**947,314**	**959,155**	**971,145**
4- Books & Supplies	1,192,560	1,147,219	1,154,332	1,174,302
5- Operating Costs	2,561,277	3,092,732	3,111,907	3,165,743
6- Capital Outlay	0	0	0	0
7- Other Outgo	637,933	623,613	627,479	638,335
Total Expenditures	24,217,488	25,151,779	25,429,895	25,770,261

20

20

Reed Union School District

Proposed Budget

	2019-20 Estimated Actuals	2020-21 Proposed Budget	2021-22 1st Projected Budget	2022-23 2nd Projected Budget
A. Revenues	23,990,928	24,711,952	25,001,382	25,302,137
B. Expenditures	24,217,488	25,151,779	25,429,895	25,770,261
C. Excess / (Deficit)	(226,560)	(439,827)	(428,513)	(468,124)
D. Other Sources / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	182,840	(30,427)	(19,113)	(58,724)
F. Prior Year Carry-Over	1,048,248	0	0	0
G. Adjusted Change in Fund Balance	*(865,408)*	*(30,427)*	*(19,113)*	*(58,724)*
H. Beginning Balance	8,817,580	7,952,172	7,921,745	7,902,632
I. Ending Balance	7,952,172	7,921,745	7,902,632	7,843,908
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	1,027,005	1,018,127	1,029,188	1,042,737
3- Designations				
Community Funded Designation	5,005,007	2,465,434	4,953,285	4,881,011
COVID-19 Uncertainties Designation	0	2,175,024	0	0
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
OPEB Designation	345,000	345,000	345,000	345,000
Growth (*COVID-19*) Position *(5 FTE @C3/S5)*	85,750	428,750	85,750	85,750
Restricted Balances	587,410	587,410	587,410	587,410

21

21

Reed Union School District

Education Code 421279(a)(2)(B)

2020-21 Budget Adoption Reserves

Reed Union School District

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing,

The minimum recommended reserve for economic uncertainties;
The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2020-21
Total General Fund Expenditures & Other Uses		$ 25,561,179
Minimum Reserve requirement	4%	$ 1,018,127
General Fund Combined Ending Fund Balance		$ 7,921,745
Special Reserve Fund Ending Fund Balance		-
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		$ 2,000
Restricted		$ 587,410
Committed		-
Assigned		$ 6,314,208
Reserve for economic uncertainties		$ 1,018,127
Unassigned and Unappropriated		(0)
Subtotal Assigned, Unassigned & Unappropriated		$ 7,332,335
Total Components of ending balance		$ 7,921,745
Assigned & Unassigned balances above the minimum reserve requirement		$ 6,314,208

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

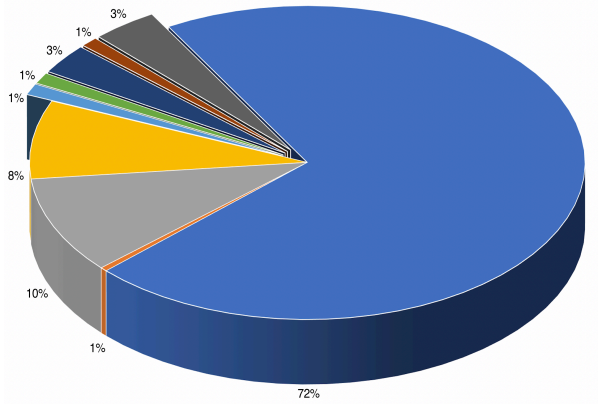
A - Community Funded Designation	$ *2,465,434*
B - COVID-19 Uncertainties Designation	$ *2,175,024*
C - SpEd Uncertainties Designation	$ *500,000*
D - Technology Replacement	$ *400,000*
E - OPEB Designation	$ *345,000*
F - Growth (COVID-19) Position (5 FTE @C3/S5)	$ *428,750*

22

22

Reed Union School District

Revenues



Revenue Category	2020-21 Budget
Property Taxes	17,596,450
Parcel Taxes	2,475,801
Foundation for Reed Schools	2,000,000
Local Misc.	102,000
LCFF Sources	286,375
State Sources	282,692
SpEd - SELPA Allocation	770,281
Federal Sources	251,039
CalSTRS On-Behalf	947,314
Total Revenues	24,711,952

72% Property Taxes | 1% Local Misc. | 10% Parcel Taxes
8% Foundation for Reed Schools | 1% LCFF Sources | 1% State Sources
3% SpEd - SELPA Allocation | 1% Federal Sources | 3% CalSTRS On-Behalf

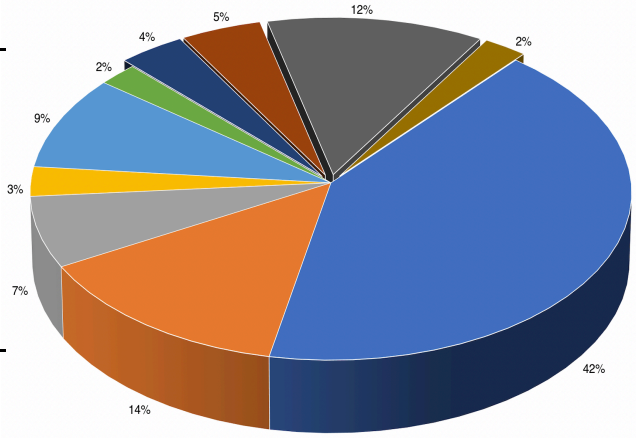
23

23

Reed Union School District

Expenditures

Expenditure Category	2020-21 Budget
Certificated Salaries	10,607,624
Classified Salaries	3,447,866
CalSTRS	1,726,073
CalPERS	713,665
Health & Welfare	2,282,061
Statutory Benefits	563,612
CalSTRS On-Behalf	947,314
Materials & Supplies	1,147,219
Operating & Capital Outlay	3,092,732
Other Outgo	623,613
Total Expenditures	25,151,779



42% Certificated Salaries | 14% Classified Salaries | 7% CalSTRS | 3% CalPERS | 9% Health & Welfare
2% Statutory Benefits | 4% CalSTRS On-Behalf | 5% Materials & Supplies | 12% Operating & Capital Outlay | 2% Other Outgo

24

24

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)	1,311.53	1,311.53	1,311.53	1,181.46	1,181.46	1,181.46
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,311.53	1,311.53	1,311.53	1,181.46	1,181.46	1,181.46
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
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)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,311.53	1,311.53	1,311.53	1,181.46	1,181.46	1,181.46
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,049,951.00		2,049,951.00			2,049,951.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	2,049,951.00	0.00	2,049,951.00	0.00	0.00	2,049,951.00
Capital assets being depreciated:						
Land Improvements	9,039,585.00		9,039,585.00			9,039,585.00
Buildings	54,218,835.00		54,218,835.00			54,218,835.00
Equipment	185,285.00		185,285.00			185,285.00
Total capital assets being depreciated	63,443,705.00	0.00	63,443,705.00	0.00	0.00	63,443,705.00
Accumulated Depreciation for:						
Land Improvements	(6,238,573.00)		(6,238,573.00)			(6,238,573.00)
Buildings	(19,856,688.00)		(19,856,688.00)			(19,856,688.00)
Equipment	(157,421.00)		(157,421.00)			(157,421.00)
Total accumulated depreciation	(26,252,682.00)	0.00	(26,252,682.00)	0.00	0.00	(26,252,682.00)
Total capital assets being depreciated, net	37,191,023.00	0.00	37,191,023.00	0.00	0.00	37,191,023.00
Governmental activity capital assets, net	39,240,974.00	0.00	39,240,974.00	0.00	0.00	39,240,974.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			8,769,862.00	7,545,166.00	6,833,867.00	5,158,538.00	3,121,039.00	1,650,540.00	9,213,241.00	8,830,341.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	0.00	0.00	0.00	0.00	77,000.00	0.00	77,000.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	7,500,000.00	600,000.00	45,000.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00
Other State Revenue	8300-8599		0.00	0.00	395,000.00	0.00	450,000.00	0.00	350,000.00	0.00
Other Local Revenue	8600-8799		0.00	0.00	20,000.00	25,000.00	0.00	1,600,000.00	850,000.00	425,000.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	409,400.00	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			0.00	0.00	415,000.00	25,000.00	450,000.00	9,586,400.00	1,900,000.00	547,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	964,329.00	964,329.00	964,329.00	964,329.00	964,329.00	964,329.00	964,329.00
Classified Salaries	2000-2999		154,996.00	291,170.00	291,000.00	291,170.00	291,170.00	291,170.00	291,170.00	291,170.00
Employee Benefits	3000-3999		125,000.00	485,800.00	485,000.00	485,000.00	485,000.00	593,200.00	593,200.00	593,200.00
Books and Supplies	4000-4999		325,000.00	300,000.00	120,000.00	172,000.00	50,000.00	45,000.00	30,000.00	30,000.00
Services	5000-5999		275,000.00	250,000.00	300,000.00	150,000.00	130,000.00	130,000.00	404,201.00	331,000.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	180,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			879,996.00	2,471,299.00	2,160,329.00	2,062,499.00	1,920,499.00	2,023,699.00	2,282,900.00	2,209,699.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		5,300.00	1,800,000.00	70,000.00					
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	5,300.00	1,800,000.00	70,000.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		350,000.00	40,000.00						
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	350,000.00	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		0.00	(344,700.00)	1,760,000.00	70,000.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,224,696.00)	(711,299.00)	(1,675,329.00)	(2,037,499.00)	(1,470,499.00)	7,562,701.00	(382,900.00)	(1,662,699.00)
F. ENDING CASH (A + E)			7,545,166.00	6,833,867.00	5,158,538.00	3,121,039.00	1,650,540.00	9,213,241.00	8,830,341.00	7,167,642.00
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		7,167,642.00	4,975,238.00	11,349,061.00	10,577,778.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	77,000.00	0.00	55,375.00			286,375.00	286,375.00
Property Taxes	8020-8079	0.00	7,940,195.00	600,000.00	911,255.00			17,596,450.00	17,596,450.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	100,000.00	0.00	51,039.00	0.00			251,039.00	251,039.00
Other State Revenue	8300-8599	0.00	0.00	0.00	35,006.00			1,230,006.00	1,230,006.00
Other Local Revenue	8600-8799	0.00	528,950.00	750,000.00	1,149,132.00			5,348,082.00	5,348,082.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			409,400.00	409,400.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		100,000.00	8,546,145.00	1,401,039.00	2,150,768.00	0.00	0.00	25,121,352.00	25,121,352.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	964,329.00	964,329.00	964,329.00	964,334.00			10,607,624.00	10,607,624.00
Classified Salaries	2000-2999	291,170.00	291,170.00	291,170.00	381,340.00			3,447,866.00	3,447,866.00
Employee Benefits	3000-3999	593,238.00	593,238.00	593,238.00	607,449.00			6,232,563.00	6,232,563.00
Books and Supplies	4000-4999	36,082.00	15,000.00	15,000.00	9,137.00			1,147,219.00	1,147,219.00
Services	5000-5999	325,000.00	226,000.00	226,000.00	345,531.00			3,092,732.00	3,092,732.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00			0.00	0.00
Other Outgo	7000-7499	82,585.00	82,585.00	82,585.00	195,858.00			623,613.00	623,613.00
Interfund Transfers Out	7600-7629	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
TOTAL DISBURSEMENTS		2,292,404.00	2,172,322.00	2,172,322.00	2,503,649.00	0.00	0.00	25,151,617.00	25,151,617.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,875,300.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,875,300.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							390,000.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	390,000.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	1,485,300.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,192,404.00)	6,373,823.00	(771,283.00)	(352,881.00)	0.00	0.00	1,455,035.00	(30,265.00)
F. ENDING CASH (A + E)		4,975,238.00	11,349,061.00	10,577,778.00	10,224,897.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,224,897.00	

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

[X] 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.~~

[X] 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:

Place: Reed Union School District
Date: June 02, 2020

Adoption Date: June 09, 2020

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

Public Hearing:

Place: Reed Union School District
Date: June 02, 2020
Time: 06:00 PM

Contact person for additional information on the budget reports:

Name: Carlos Estrella
Telephone: (415) 383-1116

Title: Business Manager
E-mail: cestrella@reedschools.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:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, 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:		t Applicable/TE
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

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
RUSD is a member of the Marin Schools Insurance Authority, in which is an on-going participant of the Workers' Compensation program.

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

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

Date of Meeting: Jun 09, 2020

For additional information on this certification, please contact:

Name: Carlos Estrella

Title: Business Manager

Telephone: (415) 383-1116

E-mail: cestrella@reedschools.org

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):	1,181
District's ADA Standard Percentage Level:	**1.0%**

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	1,414	1,414		
Charter School				
Total ADA	**1,414**	**1,414**	**0.0%**	**Met**
Second Prior Year (2018-19)				
District Regular	1,330	1,330		
Charter School				
Total ADA	**1,330**	**1,330**	**0.0%**	**Met**
First Prior Year (2019-20)				
District Regular	1,312	1,312		
Charter School		0		
Total ADA	**1,312**	**1,312**	**0.0%**	**Met**
Budget Year (2020-21)				
District Regular	1,181			
Charter School	0			
Total ADA	**1,181**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 1,181

District's Enrollment Standard Percentage Level: 1.0%

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	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	1,444	1,444		
Charter School				
Total Enrollment	**1,444**	**1,444**	**0.0%**	**Met**
Second Prior Year (2018-19)				
District Regular	1,364	1,364		
Charter School				
Total Enrollment	**1,364**	**1,364**	**0.0%**	**Met**
First Prior Year (2019-20)				
District Regular	1,301	1,301		
Charter School				
Total Enrollment	**1,301**	**1,301**	**0.0%**	**Met**
Budget Year (2020-21)				
District Regular				
Charter School				
Total Enrollment	**0**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	1,414	1,444	
Charter School		0	
Total ADA/Enrollment	**1,414**	**1,444**	**97.9%**
Second Prior Year (2018-19)			
District Regular	1,330	1,364	
Charter School			
Total ADA/Enrollment	**1,330**	**1,364**	**97.5%**
First Prior Year (2019-20)			
District Regular	1,312	1,301	
Charter School	0		
Total ADA/Enrollment	**1,312**	**1,301**	**100.8%**
		Historical Average Ratio:	98.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**99.2%**

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	1,181			
Charter School	0			
Total ADA/Enrollment	**1,181**	**0**	**0.0%**	**Met**
1st Subsequent Year (2021-22)				
District Regular	1,169	0		
Charter School				
Total ADA/Enrollment	**1,169**	**0**	**0.0%**	**Met**
2nd Subsequent Year (2022-23)				
District Regular	1,146	0		
Charter School				
Total ADA/Enrollment	**1,146**	**0**	**0.0%**	**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 COLA[1] 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: Basic Aid

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)	1,311.53	1,181.46	1,169.00	1,146.00
b. Prior Year ADA (Funded)		1,311.53	1,181.46	1,169.00
c. Difference (Step 1a minus Step 1b)		(130.07)	(12.46)	(23.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-9.92%	-1.05%	-1.97%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
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)		-9.92%	-1.05%	-1.97%
LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

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)	16,935,209.00	17,596,450.00	17,768,373.00	17,942,015.00
Percent Change from Previous Year		**3.90%**	**0.98%**	**0.98%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**2.90% to 4.90%**	**-.02% to 1.98%**	**-.02% to 1.98%**

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)	17,253,403.00	17,882,825.00	18,054,748.00	18,228,390.00
District's Projected Change in LCFF Revenue:		3.65%	0.96%	0.96%
Basic Aid Standard:		**2.90% to 4.90%**	**-.02% to 1.98%**	**-.02% to 1.98%**
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Subsequent fiscal years include anticipated state budget reductions and cautionary projections for local property taxes.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2017-18)	13,627,652.76	15,776,516.57	86.4%
Second Prior Year (2018-19)	13,429,736.13	16,107,319.52	83.4%
First Prior Year (2019-20)	14,542,290.00	18,534,414.00	78.5%
		Historical Average Ratio:	82.8%

	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):	**79.8% to 85.8%**	**79.8% to 85.8%**	**79.8% to 85.8%**

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) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2020-21)	14,832,715.00	18,324,542.00	80.9%	Met
1st Subsequent Year (2021-22)	15,000,886.00	18,514,361.00	81.0%	Met
2nd Subsequent Year (2022-23)	15,170,638.00	18,744,900.00	80.9%	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)

Subsequent fiscal year budgets include expenditure budgets aligned to projected revenues.

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):	-9.92%	-1.05%	-1.97%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-19.92% to .08%**	**-11.05% to 8.95%**	**-11.97% to 8.03%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-14.92% to -4.92%	-6.05% to 3.95%	-6.97% to 3.03%

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)	278,931.00		
Budget Year (2020-21)	251,039.00	-10.00%	No
1st Subsequent Year (2021-22)	251,039.00	0.00%	No
2nd Subsequent Year (2022-23)	251,039.00	0.00%	No

Explanation: (required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2019-20)	1,259,644.00		
Budget Year (2020-21)	1,230,006.00	-2.35%	Yes
1st Subsequent Year (2021-22)	1,253,716.00	1.93%	No
2nd Subsequent Year (2022-23)	1,278,169.00	1.95%	No

Explanation: (required if Yes) Other state revenue include the state reducation anticpated.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2019-20)	5,198,950.00		
Budget Year (2020-21)	5,348,082.00	2.87%	Yes
1st Subsequent Year (2021-22)	5,441,879.00	1.75%	No
2nd Subsequent Year (2022-23)	5,544,539.00	1.89%	No

Explanation: (required if Yes) Local revenues do not include local donations for the subsequent years, as RUSD only budgets local donations once they materialize.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2019-20)	1,536,064.00		
Budget Year (2020-21)	1,147,219.00	-25.31%	Yes
1st Subsequent Year (2021-22)	1,154,332.00	0.62%	No
2nd Subsequent Year (2022-23)	1,174,302.00	1.73%	No

Explanation: (required if Yes) Budget does not include any anticipated prior year carryover budgets.

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

First Prior Year (2019-20)	2,986,277.00		
Budget Year (2020-21)	3,092,732.00	3.56%	Yes
1st Subsequent Year (2021-22)	3,111,907.00	0.62%	No
2nd Subsequent Year (2022-23)	3,165,743.00	1.73%	No

Explanation: (required if Yes)
Budget does not include any anticipated prior year carryover budgets.

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)	6,737,525.00		
Budget Year (2020-21)	6,829,127.00	1.36%	Not Met
1st Subsequent Year (2021-22)	6,946,634.00	1.72%	Met
2nd Subsequent Year (2022-23)	7,073,747.00	1.83%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	4,522,341.00		
Budget Year (2020-21)	4,239,951.00	-6.24%	Met
1st Subsequent Year (2021-22)	4,266,239.00	0.62%	Met
2nd Subsequent Year (2022-23)	4,340,045.00	1.73%	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)

Explanation: Other State Revenue (linked from 6B if NOT met)
Other state revenue include the state reducation anticpated.

Explanation: Other Local Revenue (linked from 6B if NOT met)
Local revenues do not include local donations for the subsequent years, as RUSD only budgets local donations once they materialize.

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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? — Yes

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	25,151,617.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	25,151,617.00	754,548.51	745,870.00	Not Met

[1] Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
x	Other (explanation must be provided)

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

RUSD will reconcile this program once a final and approved budget is finalized.

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 reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	977,073.00	971,566.00	1,027,005.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,557,552.08	0.00	0.00
	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)	6,534,625.08	971,566.00	1,027,005.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	22,211,273.75	23,879,755.32	25,265,736.00
	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)	22,211,273.75	23,879,755.32	25,265,736.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	29.4%	4.1%	4.1%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**9.8%**	**1.4%**	**1.4%**

[1]Available 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.

[2]A 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)	945,253.77	15,776,516.57	N/A	Met
Second Prior Year (2018-19)	1,661,105.05	16,107,319.52	N/A	Met
First Prior Year (2019-20)	(833,074.00)	18,534,414.00	4.5%	Not Met
Budget Year (2020-21) (Information only)	(30,265.00)	18,324,542.00		

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)

The 2019-20 budget includes all prior year carryover.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 1,181

District's Fund Balance Standard Percentage Level: **1.0%**

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2017-18)	5,591,477.31	5,591,477.31	0.0%	Met
Second Prior Year (2018-19)	6,536,731.08	6,536,731.08	0.0%	Met
First Prior Year (2019-20)	8,197,836.13	8,197,836.13	0.0%	Met
Budget Year (2020-21) (Information only)	7,364,762.13			

[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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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)	0	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.)	1,181	1,176	1,170
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? Yes
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	0.00	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)	25,151,617.00	25,409,609.00	25,748,333.00
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)	25,151,617.00	25,409,609.00	25,748,333.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	754,548.51	762,288.27	772,449.99
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)**	**754,548.51**	**762,288.27**	**772,449.99**

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,018,127.00	1,029,188.00	1,042,737.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
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	0.00	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)	1,018,127.00	1,029,188.00	1,042,737.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.05%	4.05%	4.05%
District's Reserve Standard (Section 10B, Line 7):	**754,548.51**	**762,288.27**	**772,449.99**
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? — No

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? — No

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? — No

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)? — No

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)	(2,716,060.00)			
Budget Year (2020-21)	(2,789,429.00)	73,369.00	2.7%	Met
1st Subsequent Year (2021-22)	(2,895,670.00)	106,241.00	3.8%	Met
2nd Subsequent Year (2022-23)	(2,966,131.00)	70,461.00	2.4%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2019-20)	409,400.00			
Budget Year (2020-21)	409,400.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	409,400.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	409,400.00	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 commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases	16	Fund 51	Fund 51	28,188,660
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				28,188,660

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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2019-20)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   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? — Pay-as-you-go

   b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
462,000	0

4. OPEB Liabilities

a. Total OPEB liability	5,867,732.00
b. OPEB plan(s) fiduciary net position (if applicable)	5,867,732.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
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	Jun 30, 2015

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	345,000.00	345,000.00	345,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	128,623.00	128,623.00	128,623.00
d. Number of retirees receiving OPEB benefits	44	44	44

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

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	91.0	91.0	91.0	91.0

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: May 14, 2019

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes
If Yes, date of Superintendent and CBO certification: May 14, 2019

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? Yes
If Yes, date of budget revision board adoption: Jun 11, 2019

4. Period covered by the agreement: Begin Date: Jul 01, 2019 End Date: Jun 30, 2021

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

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

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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			

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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			

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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?			

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	51.0	51.0	51.0	51.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: May 14, 2019

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes
If Yes, date of Superintendent and CBO certification: May 14, 2019

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? Yes
If Yes, date of budget revision board adoption: Jun 11, 2019

4. Period covered by the agreement: Begin Date: Jul 01, 2019 End Date: Jun 30, 2021

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

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

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

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

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:

Classified (Non-management) Step and Column Adjustments

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

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

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

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	12.0	12.0	12.0	12.0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

	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)?	Yes	Yes	Yes
Total cost of salary settlement	39,948	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%	0.0%	0.0%

Negotiations Not Settled

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

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

Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits

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

Management/Supervisor/Confidential
Step and Column Adjustments

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

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?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Not Applicable/TBD

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?	No

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?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
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)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
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)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	25,046,818.95	13,181.05	25,060,000.00	0.00	0.00	25,060,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	60,792.00	(60,792.00)	0.00	0.00	0.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	3,222,001.55	93,341.55	3,315,343.10	0.00	0.00	3,315,343.10	
Net Pension Liability	22,097,131.00	1,086,317.00	23,183,448.00	0.00	0.00	23,183,448.00	
Total/Net OPEB Liability	4,350,313.00	321,839.00	4,672,152.00	0.00	0.00	4,672,152.00	
Compensated Absences Payable	116,419.44	24,636.56	141,056.00	0.00	0.00	141,056.00	
Governmental activities long-term liabilities	54,893,475.94	1,478,523.16	56,371,999.10	0.00	0.00	56,371,999.10	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2019-20 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	25,265,736.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	398,739.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	279,744.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	167,613.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				447,357.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				24,419,640.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,311.53
B. Expenditures per ADA (Line I.E divided by Line II.A)		18,619.20

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	23,269,657.36	17,722.11
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	23,269,657.36	17,722.11
B. Required effort (Line A.2 times 90%)	20,942,691.62	15,949.90
C. Current year expenditures (Line I.E and Line II.B)	24,419,640.00	18,619.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	180,664.20		161,982.60	342,646.80
2. State Lottery Revenue	8560	206,719.00		72,557.00	279,276.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		387,383.20	0.00	234,539.60	621,922.80
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	116,949.00			116,949.00
2. Classified Salaries	2000-2999	90,417.00			90,417.00
3. Employee Benefits	3000-3999	63,336.00			63,336.00
4. Books and Supplies	4000-4999	31,419.00		94,422.00	125,841.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		302,121.00	0.00	94,422.00	396,543.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	85,262.20	0.00	140,117.60	225,379.80

D. COMMENTS:

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,882,825.00	0.96%	18,054,748.00	0.96%	18,228,390.00
2. Federal Revenues	8100-8299	251,039.00	0.00%	251,039.00	0.00%	251,039.00
3. Other State Revenues	8300-8599	1,230,006.00	1.93%	1,253,716.00	1.95%	1,278,169.00
4. Other Local Revenues	8600-8799	5,348,082.00	1.75%	5,441,879.00	1.89%	5,544,539.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		25,121,352.00	1.15%	25,410,782.00	1.18%	25,711,537.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,607,624.00		10,755,524.00
b. Step & Column Adjustment				147,900.00		150,119.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,607,624.00	1.39%	10,755,524.00	1.40%	10,905,643.00
2. Classified Salaries						
a. Base Salaries				3,447,866.00		3,478,777.00
b. Step & Column Adjustment				30,911.00		31,375.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,447,866.00	0.90%	3,478,777.00	0.90%	3,510,152.00
3. Employee Benefits	3000-3999	6,232,563.00	0.79%	6,281,590.00	1.16%	6,354,158.00
4. Books and Supplies	4000-4999	1,147,219.00	0.62%	1,154,332.00	1.73%	1,174,302.00
5. Services and Other Operating Expenditures	5000-5999	3,092,732.00	0.62%	3,111,907.00	1.73%	3,165,743.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	623,613.00	0.62%	627,479.00	1.73%	638,335.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		25,151,617.00	1.03%	25,409,609.00	1.33%	25,748,333.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(30,265.00)		1,173.00		(36,796.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,952,171.69		7,921,906.69		7,923,079.69
2. Ending Fund Balance (Sum lines C and D1)		7,921,906.69		7,923,079.69		7,886,283.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	587,409.56		587,409.56		587,409.56
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,314,370.13		6,304,482.13		6,254,137.13
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,018,127.00		1,029,188.00		1,042,737.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,921,906.69		7,923,079.69		7,886,283.69

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,018,127.00		1,029,188.00		1,042,737.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,018,127.00		1,029,188.00		1,042,737.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.05%		4.05%		4.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,181.46		1,175.55		1,169.67
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		25,151,617.00		25,409,609.00		25,748,333.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		25,151,617.00		25,409,609.00		25,748,333.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		754,548.51		762,288.27		772,449.99
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		754,548.51		762,288.27		772,449.99
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2019-20 Estimated Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2019-20 Estimated Actuals	Data Supplied For: 2020-21 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

SACS2020 Financial Reporting Software - 2020.1.0
6/3/2020 3:41:14 PM **21-65425-0000000**

July 1 Budget
2020-21 Budget
Technical Review Checks

Reed Union Elementary **Marin County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020 Financial Reporting Software - 2020.1.0
6/3/2020 3:41:59 PM **21-65425-0000000**

July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Reed Union Elementary **Marin County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

OTHER FUNDS

DEFERRED MAINTENANCE FUND

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	1,050.00	1,050.00	0.0%
5) TOTAL, REVENUES			1,050.00	1,050.00	0.0%
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	44,623.00	25,158.00	-43.6%
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			44,623.00	25,158.00	-43.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,573.00)	(24,108.00)	-44.7%
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)			(43,573.00)	(24,108.00)	-44.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,856.11	25,283.11	-63.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,856.11	25,283.11	-63.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,856.11	25,283.11	-63.3%
2) Ending Balance, June 30 (E + F1e)			25,283.11	1,175.11	-95.4%
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	25,283.11	1,175.11	-95.4%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,103.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			33,103.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			33,103.78		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,050.00	1,050.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,050.00	1,050.00	0.0%
TOTAL, REVENUES			1,050.00	1,050.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,593.00	4,593.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,030.00	20,565.00	-48.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,623.00	25,158.00	-43.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			44,623.00	25,158.00	-43.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

DEVELOPER FEE FUND

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	61,100.00	61,100.00	0.0%
5) TOTAL, REVENUES			61,100.00	61,100.00	0.0%
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	25,194.00	25,194.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	94,412.00	94,412.00	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			119,606.00	119,606.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,506.00)	(58,506.00)	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 FUND BALANCE (C + D4)			(58,506.00)	(58,506.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	398,074.47	339,568.47	-14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			398,074.47	339,568.47	-14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			398,074.47	339,568.47	-14.7%
2) Ending Balance, June 30 (E + F1e)			339,568.47	281,062.47	-17.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	58,800.00	117,600.00	100.0%
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	280,768.47	163,462.47	-41.8%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	430,222.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			430,222.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	52.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			52.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			430,170.25		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,300.00	2,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	58,800.00	58,800.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61,100.00	61,100.00	0.0%
TOTAL, REVENUES			61,100.00	61,100.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	370.00	370.00	0.0%
Noncapitalized Equipment		4400	24,824.00	24,824.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,194.00	25,194.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,704.00	20,704.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	73,708.00	73,708.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			94,412.00	94,412.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			119,606.00	119,606.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	707,951.00	707,951.00	0.0%
5) TOTAL, REVENUES			707,951.00	707,951.00	0.0%
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	102,500.00	102,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	168,435.00	193,625.00	15.0%
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			270,935.00	296,125.00	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			437,016.00	411,826.00	-5.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	409,400.00	409,400.00	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			(409,400.00)	(409,400.00)	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)			27,616.00	2,426.00	-91.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,440,924.07	2,468,540.07	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,440,924.07	2,468,540.07	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,440,924.07	2,468,540.07	1.1%
2) Ending Balance, June 30 (E + F1e)			2,468,540.07	2,470,966.07	0.1%
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	2,468,540.07	2,470,966.07	0.1%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,451,288.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,451,288.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	360.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	52,146.39		
6) TOTAL, LIABILITIES			52,507.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,398,781.43		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	688,151.00	688,151.00	0.0%
Interest		8660	19,800.00	19,800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			707,951.00	707,951.00	0.0%
TOTAL, REVENUES			707,951.00	707,951.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	0.0%
Noncapitalized Equipment		4400	101,500.00	101,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			102,500.00	102,500.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	72,510.00	97,700.00	34.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,750.00	52,750.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,175.00	40,175.00	0.0%
Communications		5900	3,000.00	3,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			168,435.00	193,625.00	15.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			270,935.00	296,125.00	9.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	409,400.00	409,400.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			409,400.00	409,400.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(409,400.00)	(409,400.00)	0.0%

MCOE ADDITIONAL FORMS

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union **65425**

Reed Union (65425) 2020-21 Governor's Proposal

HISTORICAL DATA	2012-13 Rate	Other
Targeted Instructional Improvement Block Grant		
Home-to-School Transportation	24,305	
Small School District Bus Replacement Program		
2012-13 RL/Charter Gen BG adjusted for ADA	5,351.86	
2012-13 NSS Allowance (deficited)	-	
Categorical funding from 2012-13	-	

ECONOMIC RECOVERY TARGET PAYMENT at 100%		103,140		
Charter ADA for In-Lieu tax		0.97	2019-20	2020-21
COLA & Augmentation			3.26%	2.31%
BASE GRANT PRORATE FACTOR				10.00%
Add-on, ERT & MSA Proration Factor				10.00%
Estimated Secured Tax Growth Rate				
Estimated Property Taxes(with RDA)	A-6		16,807,392	17,683,140
Less In-Lieu transfer			$ -	$ -
Total Local Revenue			$ 16,807,392	$ 17,683,140
Statewide 90th percentile rate			---	---

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

		2019-20	2020-21
Miscellaneous Adjustments	E-1		
Minimum State Aid Adjustments	G-5		

UNDUPLICATED PUPIL PERCENTAGE

		2019-20	2020-21
District Enrollment	A-1 / A-3	1,310	1,298
COE Enrollment	A-2 / A-4	-	-
Total Enrollment		1,310	1,298
District Unduplicated Pupil Count	B-1 / B-3	75	78
COE Unduplicated Pupil Count	B-2 / B-4	-	-
Total Unduplicated Pupil Count		75	78
		3-yr rolling percentage	*3-yr rolling percentage*
Single Year Unduplicated Pupil Percentage		5.73%	6.01%
Unduplicated Pupil Percentage (%)		**6.04%**	**5.91%**

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA	ADA to use:		2019-20	2020-21
CURRENT YEAR ADA:				
Grades TK-3	P-2	B-1	448.77	506.20
Grades 4-6	(Annual for Special	B-2	442.22	419.64
Grades 7-8	Day Class extended	B-3	362.62	316.14
Grades 9-12	year)	B-4	-	-
Non Public School, NPS-Licensed Children Institutions, Community Day School:				
Grades TK-3		E-1	-	-
Grades 4-6	Annual	E-2	0.93	1.00
Grades 7-8		E-3	0.91	1.00
Grades 9-12		E-4	-	-
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)			-	-
DISTRICT TOTAL			1,255.45	1,243.99
County operated (Community School, Special Ed):				
Grades TK-3		E-6 & E-11	1.07	1.05

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union **65425**

Reed Union (65425) 2020-21 Governor's Proposal

HISTORICAL DATA	2012-13 Rate	Other
Targeted Instructional Improvement Block Grant		
Home-to-School Transportation	24,305	
Small School District Bus Replacement Program		
2012-13 RL/Charter Gen BG adjusted for ADA	5,351.86	
2012-13 NSS Allowance (deficited)	-	
Categorical funding from 2012-13	-	

ECONOMIC RECOVERY TARGET PAYMENT at 100%		103,140		
Charter ADA for In-Lieu tax		0.97	2019-20	2020-21
Grades 4-6	P-2 / Annual	E-7 & E-12	3.17	2.95
Grades 7-8		E-8 & E-13	0.13	0.09
Grades 9-12		E-9 & E-14	-	-
COUNTY TOTAL			4.37	4.09

RATIO: District ADA to Enrollment		**95.84%**	**95.84%**
RATIO: County ADA to Enrollment		0.00%	0.00%

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT		2019-20	2020-21
ADA transfer: Student from District to Charter (cross fiscal year)			
Grades TK-3	A-6	-	-
Grades 4-6	A-7	-	-
Grades 7-8	A-8	-	-
Grades 9-12	A-9	-	-
		-	-
ADA transfer: Student from Charter to District (cross fiscal year)			
Grades TK-3	A-11	-	-
Grades 4-6	A-12	-	-
Grades 7-8	A-13	-	-
Grades 9-12	A-14	-	-
		-	-
Difference (if diff. < 0, no adj. to PY ADA)		-	-

LCFF ADA

ADA Guarantee - Prior Year	2019-20	2020-21
Grades TK-3	483.54	448.77
Grades 4-6	473.71	442.22
Grades 7-8	350.45	362.62
Grades 9-12	-	-
LCFF Subtotal	**1,307.70**	**1,253.61**
Combined Subtotal	1,307.70	1,253.61

ADA Guarantee - Current Year		
Grades TK-3	448.77	506.20
Grades 4-6	442.22	419.64
Grades 7-8	362.62	316.14
Grades 9-12	-	-
LCFF Subtotal	1,253.61	1,241.99
Combined Subtotal	1,253.61	1,241.99

Change in LCFF ADA	(54.09)	(11.62)
(excludes NSS ADA)	Decline	Decline

Funded LCFF ADA		
Grades TK-3	483.54	448.77
Grades 4-6	473.71	442.22
Grades 7-8	350.45	362.62
Grades 9-12	-	-
Subtotal	1,307.70	1,253.61
	Prior	*Prior*
	Prior	Prior

NPS, CDS, & COE Operated		
Grades TK-3	1.07	1.05
Grades 4-6	4.10	3.95

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union	**65425**			
Reed Union (65425) 2020-21 Governor's Proposal				
HISTORICAL DATA	2012-13 Rate	Other		
Targeted Instructional Improvement Block Grant				
Home-to-School Transportation	24,305			
Small School District Bus Replacement Program				
2012-13 RL/Charter Gen BG adjusted for ADA	5,351.86			
2012-13 NSS Allowance (deficited)	-			
Categorical funding from 2012-13	-			
ECONOMIC RECOVERY TARGET PAYMENT at 100%		103,140		
Charter ADA for In-Lieu tax		0.97	2019-20	2020-21
Grades 7-8			1.04	1.09
Grades 9-12			-	-
Subtotal			6.21	6.09
Combined Total				
Grades TK-3			484.61	449.82
Grades 4-6			477.81	446.17
Grades 7-8			351.49	363.71
Grades 9-12			-	-
Total			1,313.91	1,259.70

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union **65425**

Reed Union (65425) 2020-21 Governor's Proposal 5/22/20

HISTORICAL DATA	2012-13 Rate	Other
Targeted Instructional Improvement Block Grant		
Home-to-School Transportation	24,305	
Small School District Bus Replacement Program		
2012-13 RL/Charter Gen BG adjusted for ADA	5,351.86	
2012-13 NSS Allowance (deficited)	-	
Categorical funding from 2012-13	-	

			2021-22	2022-23
ECONOMIC RECOVERY TARGET PAYMENT at 100%		103,140		
Charter ADA for In-Lieu tax		0.97		
COLA & Augmentation			2.48%	3.26%
BASE GRANT PRORATE FACTOR			12.18%	14.95%
Add-on, ERT & MSA Proration Factor			10.00%	10.00%
Estimated Secured Tax Growth Rate			0.00%	0.00%
Estimated Property Taxes(with RDA)	A-6		17,683,140	17,683,140
Less In-Lieu transfer			$ -	$ -
Total Local Revenue			$ 17,683,140	$ 17,683,140
Statewide 90th percentile rate			---	---

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

		2021-22	2022-23
Miscellaneous Adjustments	E-1		
Minimum State Aid Adjustments	G-5		

UNDUPLICATED PUPIL PERCENTAGE

		2021-22	2022-23
District Enrollment	A-1 / A-3	1,298	1,298
COE Enrollment	A-2 / A-4	-	-
Total Enrollment		1,298	1,298
District Unduplicated Pupil Count	B-1 / B-3	78	78
COE Unduplicated Pupil Count	B-2 / B-4	-	-
Total Unduplicated Pupil Count		78	78
		3-yr rolling percentage	*3-yr rolling percentage*
Single Year Unduplicated Pupil Percentage		6.01%	6.01%
Unduplicated Pupil Percentage (%)		**5.91%**	**6.01%**

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA	ADA to use:		2021-22	2022-23
CURRENT YEAR ADA:				
Grades TK-3	P-2	B-1	506.20	506.20
Grades 4-6	(Annual for Special	B-2	419.64	419.64
Grades 7-8	Day Class extended	B-3	316.14	316.14
Grades 9-12	year)	B-4	-	-
Non Public School, NPS-Licensed Children Institutions, Community Day School:				
Grades TK-3		E-1	-	-
Grades 4-6	Annual	E-2	1.00	1.00
Grades 7-8		E-3	1.00	1.00
Grades 9-12		E-4	-	-
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)			-	-
DISTRICT TOTAL			1,243.99	1,243.99
County operated (Community School, Special Ed):				
Grades TK-3		E-6 & E-11	1.05	1.05

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union **65425**

Reed Union (65425) 2020-21 Governor's Proposal 5/22/20

HISTORICAL DATA	2012-13 Rate	Other
Targeted Instructional Improvement Block Grant		
Home-to-School Transportation	24,305	
Small School District Bus Replacement Program		
2012-13 RL/Charter Gen BG adjusted for ADA	5,351.86	
2012-13 NSS Allowance (deficited)	-	
Categorical funding from 2012-13	-	

ECONOMIC RECOVERY TARGET PAYMENT at 100%		103,140		
Charter ADA for In-Lieu tax		0.97	2021-22	2022-23
Grades 4-6	P-2 / Annual	E-7 & E-12	2.95	2.95
Grades 7-8		E-8 & E-13	0.09	0.09
Grades 9-12		E-9 & E-14	-	-
COUNTY TOTAL			4.09	4.09

RATIO: District ADA to Enrollment		**95.84%**	**95.84%**
RATIO: County ADA to Enrollment		0.00%	0.00%

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT		2021-22	2022-23
ADA transfer: Student from District to Charter (cross fiscal year)			
Grades TK-3	A-6	-	-
Grades 4-6	A-7	-	-
Grades 7-8	A-8	-	-
Grades 9-12	A-9	-	-
		-	-
ADA transfer: Student from Charter to District (cross fiscal year)			
Grades TK-3	A-11	-	-
Grades 4-6	A-12	-	-
Grades 7-8	A-13	-	-
Grades 9-12	A-14	-	-
		-	-
Difference (if diff. < 0, no adj. to PY ADA)		-	-

LCFF ADA

ADA Guarantee - Prior Year	2021-22	2022-23
Grades TK-3	506.20	506.20
Grades 4-6	419.64	419.64
Grades 7-8	316.14	316.14
Grades 9-12	-	-
LCFF Subtotal	1,241.99	1,241.99
Combined Subtotal	1,241.99	1,241.99

ADA Guarantee - Current Year		
Grades TK-3	506.20	506.20
Grades 4-6	419.64	419.64
Grades 7-8	316.14	316.14
Grades 9-12	-	-
LCFF Subtotal	**1,241.99**	1,241.99
Combined Subtotal	1,241.99	1,241.99

Change in LCFF ADA	-	-
(excludes NSS ADA)	No Change	No Change

Funded LCFF ADA		
Grades TK-3	506.20	506.20
Grades 4-6	419.64	419.64
Grades 7-8	316.14	316.14
Grades 9-12	-	-
Subtotal	1,241.99	1,241.99
	Current	*Current*
	Prior	Prior

NPS, CDS, & COE Operated		
Grades TK-3	1.05	1.05
Grades 4-6	3.95	3.95

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union	**65425**			
Reed Union (65425) 2020-21 Governor's Proposal				5/22/20
HISTORICAL DATA	2012-13 Rate	Other		
Targeted Instructional Improvement Block Grant				
Home-to-School Transportation	24,305			
Small School District Bus Replacement Program				
2012-13 RL/Charter Gen BG adjusted for ADA	5,351.86			
2012-13 NSS Allowance (deficited)	-			
Categorical funding from 2012-13	-			
ECONOMIC RECOVERY TARGET PAYMENT at 100%		103,140		
Charter ADA for In-Lieu tax		0.97	2021-22	2022-23
Grades 7-8			1.09	1.09
Grades 9-12			-	-
Subtotal			6.09	6.09
Combined Total				
Grades TK-3			507.25	507.25
Grades 4-6			423.59	423.59
Grades 7-8			317.23	317.23
Grades 9-12			-	-
Total			1,248.08	1,248.08

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union **65425**

Reed Union (65425) 2020-21 Governor's Proposal

HISTORICAL DATA	2012-13 Rate	Other	
Targeted Instructional Improvement Block Grant			
Home-to-School Transportation	24,305		
Small School District Bus Replacement Program			
2012-13 RL/Charter Gen BG adjusted for ADA	5,351.86		
2012-13 NSS Allowance (deficited)	-		
Categorical funding from 2012-13	-		
ECONOMIC RECOVERY TARGET PAYMENT at 100%		103,140	
Charter ADA for In-Lieu tax		0.97	2023-24
COLA & Augmentation			1.80%
BASE GRANT PRORATE FACTOR			16.45%
Add-on, ERT & MSA Proration Factor			10.00%
Estimated Secured Tax Growth Rate			0.00%
Estimated Property Taxes(with RDA)		A-6	17,683,140
Less In-Lieu transfer			$ -
Total Local Revenue			$ 17,683,140
Statewide 90th percentile rate			---

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

		2023-24
Miscellaneous Adjustments	E-1	
Minimum State Aid Adjustments	G-5	

UNDUPLICATED PUPIL PERCENTAGE

		2023-24
District Enrollment	A-1 / A-3	1,298
COE Enrollment	A-2 / A-4	-
Total Enrollment		1,298
District Unduplicated Pupil Count	B-1 / B-3	78
COE Unduplicated Pupil Count	B-2 / B-4	-
Total Unduplicated Pupil Count		78
		3-yr rolling percentage
Single Year Unduplicated Pupil Percentage		6.01%
Unduplicated Pupil Percentage (%)		**6.01%**

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA	ADA to use:		2023-24
CURRENT YEAR ADA:			
Grades TK-3	P-2 (Annual for Special Day Class extended year)	B-1	506.20
Grades 4-6		B-2	419.64
Grades 7-8		B-3	316.14
Grades 9-12		B-4	-
Non Public School, NPS-Licensed Children Institutions, Community Day School:			
Grades TK-3	Annual	E-1	-
Grades 4-6		E-2	1.00
Grades 7-8		E-3	1.00
Grades 9-12		E-4	-
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)			-
DISTRICT TOTAL			1,243.99
County operated (Community School, Special Ed):			
Grades TK-3		E-6 & E-11	1.05

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union	**65425**

Reed Union (65425) 2020-21 Governor's Proposal

HISTORICAL DATA	2012-13 Rate	Other
Targeted Instructional Improvement Block Grant		
Home-to-School Transportation	24,305	
Small School District Bus Replacement Program		
2012-13 RL/Charter Gen BG adjusted for ADA	5,351.86	
2012-13 NSS Allowance (deficited)	-	
Categorical funding from 2012-13	-	

ECONOMIC RECOVERY TARGET PAYMENT at 100%		103,140	
Charter ADA for In-Lieu tax		0.97	2023-24
Grades 4-6	P-2 / Annual	E-7 & E-12	2.95
Grades 7-8		E-8 & E-13	0.09
Grades 9-12		E-9 & E-14	-
COUNTY TOTAL			4.09

RATIO: District ADA to Enrollment	**95.84%**
RATIO: County ADA to Enrollment	0.00%

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT		2023-24
ADA transfer: Student from District to Charter (cross fiscal year)		
Grades TK-3	A-6	-
Grades 4-6	A-7	-
Grades 7-8	A-8	-
Grades 9-12	A-9	-
		-
ADA transfer: Student from Charter to District (cross fiscal year)		
Grades TK-3	A-11	-
Grades 4-6	A-12	-
Grades 7-8	A-13	-
Grades 9-12	A-14	-
		-
Difference (if diff. < 0, no adj. to PY ADA)		-

LCFF ADA

ADA Guarantee - Prior Year	2023-24
Grades TK-3	506.20
Grades 4-6	419.64
Grades 7-8	316.14
Grades 9-12	-
LCFF Subtotal	1,241.99
Combined Subtotal	1,241.99

ADA Guarantee - Current Year	
Grades TK-3	506.20
Grades 4-6	419.64
Grades 7-8	316.14
Grades 9-12	-
LCFF Subtotal	1,241.99
Combined Subtotal	1,241.99

Change in LCFF ADA	-
(excludes NSS ADA)	No Change

Funded LCFF ADA	
Grades TK-3	506.20
Grades 4-6	419.64
Grades 7-8	316.14
Grades 9-12	-
Subtotal	1,241.99
	Current
	Prior

NPS, CDS, & COE Operated	
Grades TK-3	1.05
Grades 4-6	3.95

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF			
Reed Union	**65425**		
Reed Union (65425) 2020-21 Governor's Proposal			
HISTORICAL DATA	2012-13 Rate	Other	
Targeted Instructional Improvement Block Grant			
Home-to-School Transportation	24,305		
Small School District Bus Replacement Program			
2012-13 RL/Charter Gen BG adjusted for ADA	5,351.86		
2012-13 NSS Allowance (deficited)	-		
Categorical funding from 2012-13	-		
ECONOMIC RECOVERY TARGET PAYMENT at 100%		103,140	
Charter ADA for In-Lieu tax		0.97	2023-24
Grades 7-8			1.09
Grades 9-12			-
Subtotal			6.09
Combined Total			
Grades TK-3			507.25
Grades 4-6			423.59
Grades 7-8			317.23
Grades 9-12			-
Total			1,248.08

Reed Union (65425) 2020-21 Governor's Proposal

LOCAL CONTROL FUNDING FORMULA						***2019-20***						***2020-21***						***2021-22***						***2022-23***
CALCULATE LCFF TARGET						-						-						-						-
				COLA & Augmentation		3.260%				COLA & Augmentation		2.310%				COLA & Augmentation		2.480%				COLA & Augmentation		3.260%
Unduplicated as % of Enrollment		3 yr average		6.04%	6.04%	**2019-20**		3 yr average		5.91%	5.91%	**2020-21**		3 yr average		5.91%	5.91%	**2021-22**		3 yr average		6.01%	6.01%	**2022-23**
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	484.61	7,702	801	103	-	4,170,416	449.82	7,880	820	103	-	3,959,691	507.25	8,075	840	105	-	4,575,623	507.25	8,338	867	111	-	4,725,400
Grades 4-6	477.81	7,818		94	-	3,780,644	446.17	7,999		95	-	3,611,098	423.59	8,197		97	-	3,513,220	423.59	8,464		102	-	3,628,373
Grades 7-8	351.49	8,050		97	-	2,863,675	363.71	8,236		97	-	3,030,923	317.23	8,440		100	-	2,709,089	317.23	8,715		105	-	2,797,912
Grades 9-12	-	9,329	243	116	-	-	-	9,544	248	116	-	-	-	9,781	254	119	-	-	-	10,100	263	125	-	-
TOTAL BASE	1,313.91	10,297,480	388,173	129,082	-	10,814,735	1,259.70	10,109,012	368,852	123,848	-	10,601,712	1,248.08	10,245,698	426,094	126,141	-	10,797,933	1,248.08	10,579,444	439,789	132,451	-	11,151,684
PRORATE							10.00%	9,098,111	331,967	111,463	-	9,541,541	12.18%	8,998,151	374,212	110,782	-	9,483,145	14.95%	8,998,050	374,050	112,652	-	9,484,752
Targeted Instructional Improvement Block Grant						-				prorated	10%	-				prorated	10%	-				prorated	10%	-
Home-to-School Transportation						24,305				prorated	10%	21,875				prorated	10%	21,875				prorated	10%	21,875
Small School District Bus Replacement Program						-				prorated	10%	-				prorated	10%	-				prorated	10%	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**10,839,040**						**9,563,416**						**9,505,020**						**9,506,627**
Funded Based on Target Formula *(based on prior year P-2 certification)*						**TRUE**						**TRUE**						**TRUE**						**TRUE**
ECONOMIC RECOVERY TARGET PAYMENT					100%	**103,140**				Prorated	10%	**92,826**				Prorated	10%	**92,826**				Prorated	10%	**92,826**
CALCULATE LCFF PHASE-IN ENTITLEMENT																								
						2019-20						**2020-21**						**2021-22**						**2022-23**
LOCAL CONTROL FUNDING FORMULA TARGET						10,839,040						9,563,416						9,505,020						9,506,627
ECONOMIC RECOVERY PAYMENT						103,140						92,826						92,826						92,826
Miscellaneous Adjustments						-						-						-						-
LCFF Entitlement before Minimum State Aid provision						**10,942,180**						**9,656,242**						**9,597,846**						**9,599,453**
CALCULATE STATE AID						-						-						-						-
Target Entitlement						10,942,180						9,656,242						9,597,846						9,599,453
Local Revenue (including RDA)						(16,807,392)						(17,683,140)						(17,683,140)						(17,683,140)
Gross State Aid						-						-						-						-
CALCULATE MINIMUM STATE AID						-						-						-						-
		12-13 Rate	19-20 ADA			N/A		12-13 Rate	20-21 ADA			N/A		12-13 Rate	21-22 ADA			N/A		12-13 Rate	22-23 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA		5,351.86	1,313.91			7,031,862		5,351.86	1,259.70			6,741,738		5,277.87	1,248.08			6,587,193		5,277.87	1,248.08			6,587,193
2012-13 NSS Allowance (deficited)						-						-						-						-
Minimum State Aid Adjustments						-						-						-						-
Less Current Year Property Taxes/In Lieu						(16,807,392)						(17,683,140)						(17,683,140)						(17,683,140)
Subtotal State Aid for Historical RL/Charter General BG						-						-						-						-
Categorical funding from 2012-13						-						-						-						-
Minimum State Aid Guarantee						-						-						-						-
PRORATE						-			Prorated	10.00%		-			Prorated	10.00%		-			Prorated	10.00%		-
						-						-						-						-
TOTAL STATE AID						-						-						-						-
Addtional State Aid (Additional SA)						-						-						-						-
LCFF Target Entitlement																								
(before COE transfer, Choice, Charter Supplemental & Minimim EPA						10,942,180						9,656,242						9,597,846						9,599,453
CHANGE OVER PRIOR YEAR									-11.75%	(1,285,938)					-0.60%	(58,396)					0.02%	1,607		
LCFF Entitlement PER ADA						8,328						7,666						7,690						7,691
PER ADA CHANGE OVER PRIOR YEAR						-			-7.95%	(662)		-			0.31%	24		-			0.01%	1		-
BASIC AID STATUS (school districts only)						*Basic aid*						*Basic aid*						*Basic aid*						*Basic aid*
LCFF SOURCES INCLUDING EXCESS TAXES																								
						2019-20				Increase		2020-21				Increase		2021-22				Increase		2022-23
State Aid						-			0.00%	-		-			0.00%	-		-			0.00%	-		-
Property Taxes						16,807,392			5.21%	875,748		17,683,140			0.00%	-		17,683,140			0.00%	-		17,683,140
LCFF pre COE, Choice, Supp					-	16,807,392			5.21%	875,748		17,683,140			0.00%	-		17,683,140			0.00%	-		17,683,140
In-Lieu tax Charter ADA		0.97 PY basic aid	YES			(8,248)		0.97 PY basic aid	YES			(7,595)		0.97 PY basic aid	YES			(7,595)		0.97 PY basic aid	YES			(7,594)
EPA above LCFF						262,782						251,940						249,616						249,616
Total LCFF funding including excess EPA						17,061,926						17,927,484						17,925,161						17,925,161
Excess Taxes						*5,856,964*						*8,019,302*						*8,077,699*						*8,076,092*

Application of Local Control Funding Formula Proration Factor

Section 42238.021 of the Education Code is added to read: **(New for May Revision)**

42238.021. (a) The 2020-21 grade span adjusted base grants determined pursuant to subdivision (d) of section 42238.02 shall be prorated by 10 percent. A commensurate proration shall be made for the computations made pursuant to Article 4 (commencing with Section 42280) for school districts that receive necessary small school funding in-lieu of the grade span adjusted base grants.
(b) In the 2020-21 fiscal year, the following funding calculations shall be prorated by 10 percent:
(1) Section 42238.025.
(2) Subdivisions (g) and (h) of section 42238.02.
(3) Paragraphs (1) to (3) of subdivision (e) of section 42238.03.
(4) Section 47663.
(5) Section 48310.
(6) Section 41544.

42238.02(d)	Grade-span adjusted Base grants
42238.025	Economic Recovery Target
42238.02(g)	Targeted Instructional Improvement Block Grant
42238.02(h)	Home-to-School Transportation
42238.03(e)(1)-(3)	CALCULATE MINIMUM STATE AID
(e)(1)(A) & (B)(i)	2012-13 RL/Charter Gen BG adjusted for ADA
(e)(1)(D)	2012-13 NSS Allowance (deficited)
	Minimum State Aid Adjustments
(e)(1)(E)	Less Current Year Property Taxes/In Lieu
	Subtotal State Aid for Historical RL/Charter General BG
(e)(2)	Categorical funding from 2012-13 as reduced by basic aid fair share
(e)(3)	Charter Categorical Block Grant adjusted for ADA
	Minimum State Aid Guarantee
47663	Charter Supplemental
48310	District of Choice
41544	Court Ordered (De-seg)

Reed Union School District
Cash Reconciliation
As of 07/31/2019

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
	BEG. BALANCE	7,939,059.18					BEG. BALANCE	7,939,068.18		
07/01/19	MCOEVN	-	36,771.93		7/1/19	TF-200004	Reverse PY WC Paymnt: TF190135		36,771.93	
07/02/19	MCOEVN	-	50,552.61		7/2/19	AR-190014	A-20002: Title II Part A	16,105.00		
07/02/19	601TLN SYSTEM GENERATED DUE TO LINE	17,195.00	-		7/2/19	TF-200005	A-2002: Title II Part A	1,090.00		17,195.00
07/02/19	VOID	19.45	-		7/2/19	TF-200003	A-20006: Stale Dated Vndr Chks	19.45		
07/02/19	601TLN SYSTEM GENERATED DUE TO LINE	1,342.38	-		7/2/19	TF-200006	A-20007: Stale Date Pyrll Chks	1,342.38		
07/05/19	GREV	-	191,977.10		7/3/19	AP-070319	ACCOUNTS PAYABLE 07/03/2019		50,552.61	
07/09/19	601TLN SYSTEM GENERATED DUE TO LINE	8,500.99	-		7/5/19	TF-200021	July - HW Payment		191,977.10	
07/10/19	601JTR SYSTEM GENERATED DUE TO LINE	-	54,436.80		7/9/19	AR-190001	HOME DEPOT REFUND	124.62		
07/11/19	MCOEVN	-	200,312.12		7/9/19	AR-190004	TIBURON LITTLE LEAGUE	630.00		
07/16/19	MCOEVN	-	320,812.17		7/9/19	AR-190005	TIBURON LITTLE LEAGUE	787.50		
07/22/19	MCOEVN	-	519.45		7/9/19	AR-190006	MCOE STEAM TRAINING	2,700.00		
07/25/19	MCOEVN	-	147,621.79		7/9/19	DC-200003	J. NARELL	2,682.78		
07/26/19	601TLN SYSTEM GENERATED DUE TO LINE	125.00	-		7/9/19	DC-200004	BTCCC	1,576.09		8,500.99
07/26/19	601TLN SYSTEM GENERATED DUE TO LINE	1,250,000.00	-		7/10/19	PX-071019	BX-MID 07/10/2019 (LB)		5,398.55	
07/26/19	601TLN SYSTEM GENERATED DUE TO LINE	8,202.43	-		7/10/19	PY-071019	PY-MID 07/10/19 (LB)		49,038.25	54,436.80
07/30/19	MCOEVN	-	52,239.61		7/12/19	AP-071219	ACCOUNTS PAYABLE 07/12/2019		200,312.12	
07/31/19	601JR SYSTEM GENERATED DUE TO LINE	-	297,577.58		7/17/19	AP-071719	ACCOUNTS PAYABLE 07/17/2019		320,812.17	
					7/23/19	AP-072319	ACCOUNTS PAYABLE 07/23/2019		519.45	
					7/23/19	DC-200006	TIBURON GIRLS SOFTBALL	6,300.51		
					7/23/19	DC-200007	M. MALONE	1,901.92		8,202.43
					7/26/19	AP-072619	ACCOUNTS PAYABLE 07/26/2019		147,621.79	
					7/26/19	AR-190007	2ND INSTALLMENT FOUNDATION	1,250,000.00		
					7/26/19	TF-200007	A-20013: CELDT Testing	125.00		
					7/29/19	AR-190008	LOST LIBRARY BOOK	20.00		
					7/29/19	AR-190009	P.E. CLOTHES / LOST BOOKS	833.00		
					7/31/19	AP-073119	ACCOUNTS PAYABLE 07/31/2019		52,239.61	
					7/31/19	PX-073119	BX-EOM 07/31/2019		58,552.77	
					7/31/19	PY-073119	PY-EOM 07/31/19		239,024.81	297,577.58
		9,224,444.43	**1,352,821.16**					**9,225,306.43**	**1,352,821.16**	
			7,871,623.27						**7,872,485.27**	**862.00**

Outstanding Items:

MUNIS				QCC			
NOTES:		DEBITS	CREDITS	NOTES:		DEBITS	CREDITS
7/29/19	Posted in August in MUNIS	20.00		7/1/19	Beginning Balance in QCC overstated by $9.00		9.00
7/29/19	Posted in August in MUNIS	833.00					

Final Reconciliation	9,225,297.43	1,352,821.16		9,225,306.43	1,352,830.16	
		7,872,476.27			7,872,476.27	-

Reed Union School District
Cash Reconciliation
As of 8/31/2019

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
	BEG. BALANCE	7,872,476.27					BEG. BALANCE	7,872,476.27		
08/02/19	601TLN SYSTEM GENERATED DUE TO LINE	-	6.32		8/2/19	TF-200008	E20-01: STRS Penalties		6.32	
08/06/19	601TLN SYSTEM GENERATED DUE TO LINE	19.87	-		8/6/19	TF-200009	A-20038: Stale Dated Pyrll Chk	19.87		
08/06/19	GREV	-	181,816.19		8/6/19	TF-200022	Aug - HW Payment		181,816.19	
08/06/19	MCOEVN	-	57,989.91		8/7/19	AP-080719	ACCOUNTS PAYABLE 08/07/2019		57,989.91	
08/09/19	601JR SYSTEM GENERATED DUE TO LINE	-	32,528.17		8/9/19	PX-080919	BX-MID 08/09/2019		5,478.63	
08/13/19	MCOEVN	-	66,279.84		8/9/19	PY-080919	PY-MID 08/09/19		27,049.54	32,528.17
08/15/19	MCOEVN	-	54,891.70		8/14/19	AP-081419	ACCOUNTS PAYABLE 08/14/2019		66,279.84	
08/15/19	601TLN SYSTEM GENERATED DUE TO LINE	12,366.00	-		8/15/19	AR-190019	E20-02 Excess Cost Refund	12,366.00		
08/15/19	601TLN SYSTEM GENERATED DUE TO LINE	4,704.69	-		8/15/19	DC-200008	D. KAVANAGH	2,033.60		
08/15/19	601TLN SYSTEM GENERATED DUE TO LINE	37,370.00	-		8/15/19	DC-200010	TIBURON LITTLE LEAGUE	2,671.09		4,704.69
08/20/19	MCOEVN	-	127,434.77		8/15/19	TF-200010	A-20024: Low Perfoming Blk Grn	37,370.00		
08/20/19	601TLN SYSTEM GENERATED DUE TO LINE	853.00	-		8/16/19	AP-081619	ACCOUNTS PAYABLE 08/16/2019		54,891.70	
08/21/19	601TLN SYSTEM GENERATED DUE TO LINE	58,839.00	-		8/21/19	AP-082119	ACCOUNTS PAYABLE 08/21/2019		127,434.77	
08/22/19	MCOEVN	-	108,230.18		8/21/19	AR-190017	A-20026: SpEd AB602	58,839.00		
08/22/19	601TLN SYSTEM GENERATED DUE TO LINE	50,962.00	-		8/22/19	AR-190010	A20032: IDEA 2017-18	50,962.00		
08/26/19	601TLN SYSTEM GENERATED DUE TO LINE	82,885.56	-		8/23/19	AP-082319	ACCOUNTS PAYABLE 08/23/2019		108,230.18	
08/26/19	601TLN SYSTEM GENERATED DUE TO LINE	2,946.00	-		8/26/19	AR-190012	A-20034: IDEA 2018-19	82,885.56		
08/27/19	MCOEVN	-	78,697.28		8/26/19	AR-190013	A-20035: Mental Hlth	2,946.00		
08/28/19	601TLN SYSTEM GENERATED DUE TO LINE	2,057.00	-		8/28/19	AP-082819	ACCOUNTS PAYABLE 08/28/2019		78,697.28	
08/29/19	601TLN SYSTEM GENERATED DUE TO LINE	1,105.14	-		8/28/19	AR-190018	A-20044: Mental Hlth STATE	2,057.00		
08/30/19	601JR SYSTEM GENERATED DUE TO LINE	-	1,294,474.32		8/29/19	DC-200012	TIBURON GIRLS SOFTBALL	783		
					8/29/19	DC-200013	S. JORDAN	322.14		1,105.14
					8/30/19	PX-083019	BX-EOM 08/30/2019		227,317.99	
					8/30/19	PY-083019	PY-EOM 08/30/19		1,067,156.33	1,294,474.32
		8,126,584.53	**2,002,348.68**					**8,125,731.53**	**2,002,348.68**	
			6,124,235.85						**6,123,382.85**	**(853.00)**

Outstanding Items:

MUNIS			QCC			
NOTES:	DEBITS	CREDITS	NOTES:		DEBITS	CREDITS
			08/20/19	Posted in July in QCC	853.00	

Final Reconciliation	8,126,584.53	2,002,348.68			8,126,584.53	2,002,348.68	
		6,124,235.85				6,124,235.85	-

Reed Union School District
Cash Reconciliation
As of 9/30/2019

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
	BEG. BALANCE	6,124,235.85					BEG. BALANCE	6,124,235.85		
09/04/19	601NLD SYSTEM GENERATED DUE TO LINE	749.40	-		9/4/19	TF-200047	N.Jacobson OASDI Adj	749.40		
09/05/19	GREV	-	182,097.73		9/5/19	TF-200023	Sept - HW Payment		182,097.73	
09/05/19	MCOEVN	-	61,567.76		9/6/19	AP-090619	ACCOUNTS PAYABLE 09/06/2019		61,567.76	
09/09/19	601TLN SYSTEM GENERATED DUE TO LINE	27.56	-		9/9/19	TF-200011	A-20047: Stale Payrll Chcks	27.56		
09/10/19	601JR SYSTEM GENERATED DUE TO LINE	-	55,259.31		9/10/19	PX-091019	BX-MID 09/10/2019		8,863.34	
09/12/19	MCOEVN	-	80,392.78		9/10/19	PY-091019	PY-MID 09/10/19		46,395.97	55,259.31
09/17/19	MCOEVN	-	187,183.39		9/13/19	AP-091319	ACCOUNTS PAYABLE 09/13/2019		80,392.78	
09/17/19	601TLN SYSTEM GENERATED DUE TO LINE	-	1,494.07		9/17/19	TF-200014	E20-05: Leg Consultant		1,494.07	
09/18/19	601JR SYSTEM GENERATED DUE TO LINE	-	1,079.99		9/18/19	AP-091819	ACCOUNTS PAYABLE 09/18/2019		187,183.39	
09/19/19	601TLN SYSTEM GENERATED DUE TO LINE	687.14	-		9/18/19	PX-091819	BX-SPECM 09/18/2019		168.99	
09/19/19	601TLN SYSTEM GENERATED DUE TO LINE	7,427.77	-		9/18/19	PY-091819	PY-SPECM 09/18/19		911	1,079.99
09/19/19	601TLN SYSTEM GENERATED DUE TO LINE	21.13	-		9/19/19	DC-200015	TIBURON SOCCER CLUB	5,331.31		
09/23/19	601TLN SYSTEM GENERATED DUE TO LINE	69,702.00	-		9/19/19	DC-200016	E. AIMAN	2,096.46		7,427.77
09/24/19	MCOEVN	-	40,146.05		9/19/19	TF-200012	A-20050: SpEd Low Incidence	687.14		
09/26/19	MCOEVN	-	363,734.27		9/19/19	TF-200015	A-20049: STRS Refunds	21.13		
09/30/19	601JR SYSTEM GENERATED DUE TO LINE	-	1,371,778.69		9/23/19	TF-200013	A-20051: EPA 1Q	69,702.00		
09/30/19	601TLN SYSTEM GENERATED DUE TO LINE	7,342.13	-		9/25/19	AP-092519	ACCOUNTS PAYABLE 09/25/2019		40,146.05	
09/30/19	601TLN SYSTEM GENERATED DUE TO LINE	12,672.96	-		9/27/19	AP-092719	ACCOUNTS PAYABLE 09/27/2019		363,734.27	
09/30/19	601TLN SYSTEM GENERATED DUE TO LINE	79,039.64	-		9/30/19	AR-190011	A-20061: Lottery	38,167.37		
09/30/19	IA Q1 SYSTEM GENERATED DUE TO LINE	38,629.12	-		9/30/19	AR-190016	A-20061: Lottery	35,793.82		
					9/30/19	TF-200017	A-20061: Lottery PY	5,078.45		79,039.64
					9/30/19	PX-093019	BX-EOM 09/30/2019		243,707.11	
					9/30/19	PY-093019	PY-EOM 09/30/19		1,128,071.58	1,371,778.69
					9/30/19	DC-200017	S. MINTON	322.14		
					9/30/19	DC-200018	MARIN WATER DISTRICT	12,350.82		12,672.96
					9/30/19	TF-200016	A-20054: STRS Reconciliation	7,342.13		
					9/30/19	TF-200018	A-20087: Interest Income: 1Q	38,629.12		
		6,340,534.70	**2,344,734.04**					**6,340,534.70**	**2,344,734.04**	
			3,995,800.66						**3,995,800.66**	-

Outstanding Items:

MUNIS			QCC		
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS

Final Reconciliation	6,340,534.70	2,344,734.04		6,340,534.70	2,344,734.04	
		3,995,800.66			3,995,800.66	-

Reed Union School District
Cash Reconciliation
As of 10/31/2019

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
	BEG. BALANCE	3,995,800.66					BEG. BALANCE	3,995,800.66		
10/01/19	VOID	45.00	-		10/1/19	TF-200019	A-20064: Stale Checks Vendors	45.00		
10/01/19	601TLN SYSTEM GENERATED DUE TO LINE	33.34	-		10/1/19	TF-200020	A-20065: Stale Checks Payroll	33.34		
10/03/19	MCOEVN	-	190,728.65		10/4/19	AP-100419	ACCOUNTS PAYABLE 10/04/2019		190,728.65	
10/04/19	GREV	-	202,521.94		10/4/19	TF-200024	Oct - HW Payment		202,521.94	
10/08/19	601TLN SYSTEM GENERATED DUE TO LINE	9,225.15	-		10/8/19	DC-200019	E. SPINDLER	9,225.15		
10/10/19	601JR SYSTEM GENERATED DUE TO LINE	-	28,358.16		10/8/19	DC-200020	T. VINH	19,875.00		
10/10/19	MCOEVN	-	56,418.64		10/8/19	DC-200021	C. CAMPBELL	2,490.00		22,365.00
10/15/19	MCOEVN	-	40,631.15		10/10/19	PX-101019	BX-MID 10/10/2019		3,386.64	
10/22/19	MCOEVN	-	145,536.30		10/10/19	PY-101019	PY-MID 10/10/19		24,971.52	28,358.16
10/24/19	MCOEVN	-	36,419.73		10/11/19	AP-101119	ACCOUNTS PAYABLE 10/11/2019		56,418.64	
10/25/19	MCOEVN	-	26,531.29		10/16/19	AP-101619	ACCOUNTS PAYABLE 10/16/2019		40,631.15	
10/29/19	VOID	25.00	-		10/21/19	DC-200022	D. GOLD	961.67		
10/31/19	601JR SYSTEM GENERATED DUE TO LINE	-	1,376,716.40		10/21/19	DC-200023	TIBURON GIRLS SOFTBALL	67,421.05		68,382.72
					10/22/19	<PV-200065>	JUDSON, COLIN	25.00		
					10/23/19	AP-102319	ACCOUNTS PAYABLE 10/23/2019		145,536.30	
					10/25/19	AP-102519	ACCOUNTS PAYABLE 10/25/2019		36,419.73	
					10/28/19	AP-102819	ACCOUNTS PAYABLE 10/28/2019		26,531.29	
					10/31/19	PX-103119	BX-EOM 10/31/2019		243,691.84	
					10/31/19	PY-103119	PY-EOM 10/31/19		1,133,024.56	1,376,716.40
		4,005,129.15	**2,103,862.26**					**4,095,876.87**	**2,103,862.26**	
			1,901,266.89						**1,992,014.61**	**90,747.72**

Outstanding Items:

MUNIS			QCC		
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS
10/8/19 Posted MUNIS on 11/19/19	19,875.00				
10/8/19 Posted MUNIS on 11/19/19	2,490.00				
10/21/19 Posted MUNIS on 11/04/19	961.67				
10/21/19 Posted MUNIS on 11/04/19	67,421.05				
Final Reconciliation	4,095,876.87	2,103,862.26		4,095,876.87	2,103,862.26
		1,992,014.61			1,992,014.61

-

Reed Union School District
Cash Reconciliation
As of 11/30/2019

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
	BEG. BALANCE	1,992,014.61					BEG. BALANCE	1,992,014.61		
11/04/19	601TLN SYSTEM GENERATED DUE TO LINE	10,425.83	-		11/4/19	TF-200025	CalSTRS Excss Contrib 2019	10,425.83		
11/04/19	601TLN SYSTEM GENERATED DUE TO LINE	68,382.72	-		11/5/19	TF-200026	Stale Dated Payroll Cks	22.24		
11/05/19	MCOEVN	-	257,073.48		11/6/19	AP-110619	ACCOUNTS PAYABLE 11/06/2019		257,073.48	
11/05/19	601TLN SYSTEM GENERATED DUE TO LINE	22.24	-		11/6/19	TF-200027	Nov - HW Payment		194,805.10	
11/06/19	GREV	-	194,805.10		11/8/19	PX-110819	BX-MID 11/08/2019		3,051.63	
11/08/19	601JR SYSTEM GENERATED DUE TO LINE	-	29,170.11		11/8/19	PY-110819	PY-MID 11/08/19		26,118.48	29,170.11
11/14/19	MCOEVN	-	68,565.85		11/15/19	AP-111519	ACCOUNTS PAYABLE 11/15/2019		68,565.85	
11/18/19	601JR SYSTEM GENERATED DUE TO LINE	-	538.25		11/18/19	DC-200026	J. BRAIN	4,546.61		
11/19/19	MCOEVN	-	25,682.07		11/18/19	PX-111819	BX-SPECM 11/18/2019		38.25	
11/19/19	601TLN SYSTEM GENERATED DUE TO LINE	4,546.61	-		11/18/19	PY-111819	PY-SPECM 11/18/19		500.00	538.25
11/19/19	601TLN SYSTEM GENERATED DUE TO LINE	22,365.00	-		11/20/19	AP-112019	ACCOUNTS PAYABLE 11/20/2019		25,682.07	
11/21/19	MCOEVN	-	83,927.54		11/22/19	AP-112219	ACCOUNTS PAYABLE 11/22/2019		83,927.54	
11/25/19	601TLN SYSTEM GENERATED DUE TO LINE	42,651.00	-		11/25/19	TF-200028	A-20094: Mandate Blk Grnt	42,651.00		
11/26/19	601TLN SYSTEM GENERATED DUE TO LINE	14,088.66	-		11/26/19	DC-200029	J. NARRELL	557.44		
11/26/19	320ASB SYSTEM GENERATED DUE TO LINE	305,600.54	-		11/26/19	DC-200030	L. ZAMBRANO (DONATION TO LIBRA	13,531.22		14,088.66
11/27/19	601KG SYSTEM GENERATED DUE TO LINE	-	1,373,569.03		11/26/19	TF-200029	A-20141: Unsecured Taxes	289,078.25		
					11/26/19	TF-200030	A-20143: Unsecured Taxes	5,040.45		
					11/26/19	TF-200031	A-20145: PY Taxes	11,481.84		305,600.54
					11/27/19	PX-112719	BX-EOM 11/27/2019		243,624.63	
					11/27/19	PY-112719	PY-EOM 11/27/19		1,129,944.40	1,373,569.03
		2,460,097.21	**2,033,331.43**					**2,369,349.49**	**2,033,331.43**	
			426,765.78						**336,018.06**	**(90,747.72)**

Outstanding Items:

MUNIS			QCC			
NOTES:	DEBITS	CREDITS	NOTES:		DEBITS	CREDITS
			11/04/19	Posted QSS on 10-21-19	68,382.72	
			11/19/19	Posted QSS on 10-08-19	22,365.00	

Final Reconciliation	2,460,097.21	2,033,331.43	2,460,097.21	2,033,331.43	
		426,765.78		426,765.78	0.00

Reed Union School District
Cash Reconciliation
As of 12/31/2019

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
	BEG. BALANCE	426,765.78					BEG. BALANCE	426,765.78		
12/03/19	MCOEVN	-	38,344.31		12/4/19	AP-120419	ACCOUNTS PAYABLE 12/04/2019		231,052.40	
12/04/19	601NLD SYSTEM GENERATED DUE TO LINE	-	192,708.09	231,052.40	12/4/19	TF-200032	A-20101: Stale Dated Pyrll Cks	7.72		
12/04/19	601TLN SYSTEM GENERATED DUE TO LINE	7.72	-		12/10/19	DC-200031	L. SALZMANN	1,300.46		
12/10/19	601KG SYSTEM GENERATED DUE TO LINE	-	28,672.23		12/10/19	PX-121019	BX-MID 12/10/2019		2,819.82	
12/10/19	MCOEVN	-	99,617.62		12/10/19	PY-121019	PY-MID 12/10/19		25,852.41	28,672.23
12/12/19	MCOEVN	-	121,588.75		12/11/19	AP-121119	ACCOUNTS PAYABLE 12/11/2019		99,617.62	
12/12/19	601ALT SYSTEM GENERATED DUE TO LINE	6,455.95	-		12/12/19	DC-200034	M. BARNES	4,150.00		
12/13/19	320ASB SYSTEM GENERATED DUE TO LINE	10,389,306.13	-		12/12/19	DC-200035	A. PRICE	3,600.00		
12/16/19	320ASB SYSTEM GENERATED DUE TO LINE	10,990.68	-		12/12/19	DC-200036	G. TABAK	4,155.00		
12/17/19	MCOEVN	-	75,830.37		12/12/19	DC-200037	S. MOSHER	4,314.00		
12/19/19	601TLN SYSTEM GENERATED DUE TO LINE	16,283.00	-		12/13/19	DC-200038	CASH	64.00		16,283.00
12/19/19	601TLN SYSTEM GENERATED DUE TO LINE	9,797.75	-		12/12/19	TF-200033	A-20105: STRS Reconciliation	6,455.95		
12/19/19	601TLN SYSTEM GENERATED DUE TO LINE	31,535.00	-		12/13/19	AP-121319	ACCOUNTS PAYABLE 12/13/2019		121,588.75	
12/19/19	601TLN SYSTEM GENERATED DUE TO LINE	40,392.19	-		12/13/19	TF-200034	A-20108: Secured Taxes	9,092,064.73		
12/19/19	MCOEVN	-	73,911.01		12/13/19	TF-200035	A-20109: Parcel Taxes	1,303,278.90		
12/20/19	601NLD SYSTEM GENERATED DUE TO LINE	-	191,397.58	265,308.59	12/13/19	TF-200036	E20-27: Parcel Tax Fees		6,037.50	10,389,306.13
12/20/19	601JR SYSTEM GENERATED DUE TO LINE	-	1,367,543.15		12/16/19	TF-200037	A-20106: HOPTR Taxes	10,990.68		
12/24/19	601TLN SYSTEM GENERATED DUE TO LINE	69,701.00	-		12/17/19	DC-200039	TIBURON GIRS SOFTBALL	8,497.29		9,797.75
12/30/19	601TLN SYSTEM GENERATED DUE TO LINE	56,470.96	-		12/18/19	AP-121819	ACCOUNTS PAYABLE 12/18/2019		75,830.37	
12/31/19	IA Q2 SYSTEM GENERATED DUE TO LINE	23,960.97			12/19/19	AR-190012	A-20133: Fed SpEd Local Asst	40,392.19		
					12/19/19	TF-200038	A-20116: SpEd Early Intrvntn	31,535.00		
					12/20/19	AP-122019	ACCOUNTS PAYABLE 12/20/2019		265,308.59	
					12/20/19	PX-122019	BX-EOM 12/20/2019		242,034.90	
					12/20/19	PY-122019	PY-EOM 12/20/19		1,125,508.25	1,367,543.15
					12/24/19	TF-200040	A-20124: 2Q EPA	69,701.00		
					12/30/19	TF-200041	A-20121: 1Q Unrstrctd Lottery	56,470.96		
					12/31/19	TF-200048	A-20173: 2Q Interest	23,960.97		
		11,081,667.13	**2,189,613.11**					**11,087,704.63**	**2,195,650.61**	
			8,892,054.02						**8,892,054.02**	-

Outstanding Items:

MUNIS			QCC		
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS

Final Reconciliation	11,081,667.13	2,189,613.11		11,087,704.63	2,195,650.61
		8,892,054.02			8,892,054.02 -

Reed Union School District
Cash Reconciliation
As of 1/31/2020

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
	BEG. BALANCE	8,892,054.02					BEG. BALANCE	8,892,054.02		
01/03/20	320ASB SYSTEM GENERATED DUE TO LINE	25,644.92	-		1/3/20	TF-200042	A-20132: HOPTR Taxes	25,644.92		
01/07/20	mcoevn	-	78,100.82		1/7/20	TF-200049	Xfer From Fund 42	409,400.00		
01/07/20	601TLN SYSTEM GENERATED DUE TO LINE	409,400.00	-		1/8/20	AP-010820	ACCOUNTS PAYABLE 01/08/2020		78,100.82	
01/08/20	320ASB SYSTEM GENERATED DUE TO LINE	40,900.54	-		1/8/20	TF-200043	A-20126: Secured Taxes	39,269.80		
01/08/20	601TLN SYSTEM GENERATED DUE TO LINE	-	93,403.00		1/8/20	TF-200044	A-20135: Secured Unitary	1,630.74		40,900.54
01/08/20	601TLN SYSTEM GENERATED DUE TO LINE	-	350.00		1/8/20	TF-200050	E 20-08: SpEd Excess Costs		93,403.00	
01/08/20	601TLN SYSTEM GENERATED DUE TO LINE	-	5,339.16		1/8/20	TF-200051	E 20-09: PERS GASB 68		350.00	
01/08/20	601TLN SYSTEM GENERATED DUE TO LINE	-	1,285.00		1/8/20	TF-200052	E 20-11: Ed1Stop Portal		5,339.16	
01/08/20	601TLN SYSTEM GENERATED DUE TO LINE	-	2,820.00		1/8/20	TF-200053	E 20-12: SEISS Software		1,251.00	
01/08/20	601TLN SYSTEM GENERATED DUE TO LINE	-	10,800.00		1/8/20	TF-200054	E 20-14: SSC Contract		2,820.00	
01/08/20	601TLN SYSTEM GENERATED DUE TO LINE	1,285.00	-		1/8/20	TF-200055	E 20-15: IS Data Processing		10,800.00	
01/08/20	601TLN SYSTEM GENERATED DUE TO LINE	-	1,251.00		1/9/20	TF-200056	A-20158: Unsecured Taxes	17,967.29		
01/09/20	MCOEVN	-	12,123.72		1/10/20	AP-011020	ACCOUNTS PAYABLE 01/10/2020		12,123.72	
01/09/20	320ASB SYSTEM GENERATED DUE TO LINE		-		1/10/20	PX-011020	BX-MID 01/10/2020		4,742.64	
01/10/20	601JR SYSTEM GENERATED DUE TO LINE	-	39,325.72		1/10/20	PY-011020	PY-MID 01/10/20		34,583.08	39,325.72
01/13/20	VOID	205.92	-		1/17/20	AP-011720	ACCOUNTS PAYABLE 01/17/2020		89,197.39	
01/13/20	601TLN SYSTEM GENERATED DUE TO LINE	-	780.00		1/21/20	DC-200040	K. KESTELYN	2,284.25		
01/16/20	MCOEVN	-	89,197.39		1/21/20	DC-200042	TIBURON GIRLS SOFTBALL	10,085.26		12,369.51
01/21/20	MCOEVN	-	17,883.76		1/22/20	AP-012220	ACCOUNTS PAYABLE 01/22/2020		17,883.76	
01/21/20	601TLN SYSTEM GENERATED DUE TO LINE	12,369.51	-		1/24/20	AP-012420	ACCOUNTS PAYABLE 01/24/2020		302,020.93	
01/23/20	MCOEVN	-	108,352.00		1/30/20	AP-013020	ACCOUNTS PAYABLE 01/30/2020		36,802.71	
01/24/20	601NLD SYSTEM GENERATED DUE TO LINE	-	193,668.93	302,020.93	1/31/20	AP-013120	ACCOUNTS PAYABLE 01/31/2020		119,804.62	
01/29/20	MCOEVN	-	36,802.71		1/31/20	PX-013120	BX-EOM 01/31/2020		242,071.99	
01/30/20	MCOEVN	-	119,804.62		1/31/20	PY-013120	PY-EOM 01/31/20		1,111,429.36	1,353,501.35
01/31/20	601JR SYSTEM GENERATED DUE TO LINE	-	1,353,501.35							
		9,381,859.91	**2,164,789.18**					**9,398,336.28**	**2,162,724.18**	
			7,217,070.73						**7,235,612.10**	**18,541.37**

Outstanding Items:

MUNIS			QCC			
NOTES:	DEBITS	CREDITS	NOTES:		DEBITS	CREDITS
1/9/20 *TF-200056*	17,967.29		01/13/20	VOID	205.92	-
			01/13/20	601TLN SYSTEM GENERATED DUE TO LINE	-	780.00

Final Reconciliation	9,399,827.20	2,164,789.18			9,398,542.20	2,163,504.18	
		7,235,038.02				7,235,038.02	-

Reed Union School District
Cash Reconciliation
As of 2/28/2020

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
	BEG. BALANCE	7,235,038.02					BEG. BALANCE	7,235,038.02		
02/04/20	MCOEVN	-	99,494.04		2/4/20	<PO-200081>	MARIN RESOURCE RECOVERY CENTER	40.00		
02/05/20	VOID	40.00	-		2/5/20	AP-020520	ACCOUNTS PAYABLE 02/05/2020		99,494.04	
02/05/20	601TLN SYSTEM GENERATED DUE TO LINE	1,198.00	-		2/5/20	TF-200057	A-20172: SpEd IDEA 2017-18	1,198.00		
02/07/20	601TLN SYSTEM GENERATED DUE TO LINE	9,363.29	-		2/7/20	DC-200043	K. KESTELYN	1,043.73		
02/07/20	601TLN SYSTEM GENERATED DUE TO LINE	615.14	-		2/7/20	DC-200044	TIBURON GIRLS SOFTBALL	8,319.56		9,363.29
02/10/20	601JR SYSTEM GENERATED DUE TO LINE	-	39,209.97		2/7/20	TF-200058	A-20175: Stale Dated Pyrll Cks	615.14		
02/11/20	MCOEVN	-	28,302.06		2/10/20	PX-021020	BX-MID 02/10/2020		4,369.65	
02/11/20	601TLN SYSTEM GENERATED DUE TO LINE	1,000,000.00	-		2/10/20	PY-021020	PY-MID 02/10/20		34,840.32	39,209.97
02/18/20	MCOEVN	-	40,103.15		2/11/20	DC-200045	REED FOUNDATION GRANT 2019-20	1,000,000.00		
02/20/20	320ASB SYSTEM GENERATED DUE TO LINE	1,316.66	-		2/12/20	AP-021220	ACCOUNTS PAYABLE 02/12/2020		28,302.06	
02/25/20	MCOEVN	-	36,587.04		2/19/20	AP-021920	ACCOUNTS PAYABLE 02/19/2020		40,103.15	
02/26/20	601NLD SYSTEM GENERATED DUE TO LINE	-	195,210.06	231,797.10	2/20/20	TF-200059	A-20179: PY Taxes	1,316.66		
02/27/20	MCOEVN	-	40,949.85		2/26/20	AP-022620	ACCOUNTS PAYABLE 02/26/2020		231,797.10	
02/28/20	601JR SYSTEM GENERATED DUE TO LINE	-	1,353,548.27		2/27/20	DC-200047	AMERICAN FIDELITY PAY 2018	2,949.45		
02/28/20	601TLN SYSTEM GENERATED DUE TO LINE	2,949.45	-		2/28/20	AP-022820	ACCOUNTS PAYABLE 02/28/2020		40,949.85	
					2/28/20	PX-022820	BX-EOM 02/28/2020		241,902.09	
					2/28/20	PY-022820	PY-EOM 02/28/20		1,111,646.18	1,353,548.27
		8,250,520.56	**1,833,404.44**					**8,250,520.56**	**1,833,404.44**	
			6,417,116.12						**6,417,116.12**	-

Outstanding Items:

MUNIS			QCC		
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS

Final Reconciliation	8,250,520.56	1,833,404.44		8,250,520.56	1,833,404.44
		6,417,116.12			6,417,116.12

Reed Union School District
Cash Reconciliation
As of 3/31/2020

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE		DEBITS	CREDITS	NOTES
	BEG. BALANCE	6,417,116.12					BEG. BALANCE	6,417,116.12		
03/03/20	MCOEVN	-	22,872.65		3/4/20	AP-030420	ACCOUNTS PAYABLE 03/04/2020		22,872.65	
03/06/20	601TLN SYSTEM GENERATED DUE TO LINE	4,252.00	-		3/5/20	DC-200049	P. BEYKPOUR	1,464.00		
03/10/20	601JR SYSTEM GENERATED DUE TO LINE	-	28,848.72		3/6/20	TF-200060	A-20187: Assessmnt Apprtnmnt	4,252.00		
03/10/20	MCOEVN	-	44,012.26		3/10/20	DC-200050	D. HOLLAND	23,950.00		
03/12/20	601TLN SYSTEM GENERATED DUE TO LINE	28,329.16	-		3/10/20	PX-031020	BX-MID 03/10/2020		2,998.13	
03/16/20	601TSB SYSTEM GENERATED DUE TO LINE	-	88.32		3/10/20	PY-031020	PY-MID 03/10/20		25,850.59	28,848.72
03/16/20	601TSB SYSTEM GENERATED DUE TO LINE	26.08	-		3/11/20	AP-031120	ACCOUNTS PAYABLE 03/11/2020		44,012.26	
03/17/20	MCOEVN	-	70,362.38		3/11/20	DC-200051	K. KESTELYN	2,915.16		28,329.16
03/20/20	601TLN SYSTEM GENERATED DUE TO LINE	60.00	-		3/16/20	TF-200061	A-20181: PERS Reconciliation		88.32	
03/24/20	601TLN SYSTEM GENERATED DUE TO LINE	56,743.00	-		3/16/20	TF-200062	A-20183: PERS Reconciliation	26.08		
03/24/20	MCOEVN	-	45,510.47		3/18/20	AP-031820	ACCOUNTS PAYABLE 03/18/2020		70,362.38	
03/25/20	601NLD SYSTEM GENERATED DUE TO LINE	-	195,698.48	241,208.95	3/20/20	TF-200063	A-20195: PY Asssmnt Apportnmnt	60.00		
03/27/20	601TLN SYSTEM GENERATED DUE TO LINE	-	19,265.41		3/24/20	TF-200064	A-20194: 3Q EPA	56,743.00		
03/30/20	601TLN SYSTEM GENERATED DUE TO LINE	66,357.07	-		3/25/20	AP-032520	ACCOUNTS PAYABLE 03/25/2020		241,208.95	
03/30/20	601TLN SYSTEM GENERATED DUE TO LINE	4,293.00	-		3/30/20	TF-200065	A-20206: Title I Part A	55,820.00		
03/30/20	601TLN SYSTEM GENERATED DUE TO LINE	55,820.00	-		3/30/20	TF-200066	A-20199: Title II Part A	4,293.00		
03/31/20	601JR SYSTEM GENERATED DUE TO LINE	-	1,369,845.87		3/30/20	TF-200067	A-20197: 2Q Lottery	66,357.07		
03/31/20	MCOEVN	-	12,150.00		3/31/20	PX-033120	BX-EOM 03/31/2020		245,190.79	
					3/31/20	PY-033120	PY-EOM 03/31/20		1,124,655.08	1,369,845.87
		6,632,996.43	**1,808,654.56**					**6,632,996.43**	**1,777,239.15**	
			4,824,341.87						**4,855,757.28**	**31,415.41**

Outstanding Items:

MUNIS			QCC			
NOTES:	DEBITS	CREDITS	NOTES:		DEBITS	CREDITS
			03/31/20	MCOEVN - Posted in QCC on 04/01/2020		12,150.00
			03/27/20	601TLN SYSTEM GENERATED DUE TO LINE		19,265.41

Final Reconciliation	6,632,996.43	1,808,654.56			6,632,996.43	1,808,654.56	
		4,824,341.87				4,824,341.87	-

Reed Union School District
Fund 14 - Cash Reconciliation
As of 10/31/2019

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	68,856.11				BEG. BALANCE	68,856.11		
07/11/19	MCOEVN	-	33,483.68		7/12/19	AP-071219 ACCOUNTS PAYABLE 07/12/2019		33,483.68	
07/25/19	MCOEVN	-	2,698.08		7/26/19	AP-072619 ACCOUNTS PAYABLE 07/26/2019		2,698.08	
09/30/19	IA Q1 SYSTEM GENERATED DUE TO LINE	206.92	-		9/30/19	TF-200018 A-20087: Interest Income: 1Q	206.92		
12/31/19	IA Q2 SYSTEM GENERATED DUE TO LINE	222.51	-						
		429.43	**36,181.76**				**206.92**	**36,181.76**	
			(35,752.33)					**(35,974.84)**	**(222.51)**

Outstanding Items:

MUNIS			QCC			
NOTES:	DEBITS	CREDITS	NOTES:		DEBITS	CREDITS
			12/31/19	IA Q2 SYSTEM GENERATED DUE TO LINE	222.51	

Final Reconciliation	429.43	36,181.76	429.43	36,181.76	
		35,752.33		35,752.33	-

Reed Union School District
Fund 25 - Cash Reconciliation
As of 10/31/2019

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	398,186.48				BEG. BALANCE	398,186.48		
07/09/19	601TLN SYSTEM GENERATED DUE TO LINE	3,074.96	-		7/9/19	DC-200002 J. HASTINGS	3,074.96		
07/30/19	MCOEVN	-	60.00		7/31/19	AP-073119 ACCOUNTS PAYABLE 07/31/2019		60.00	
08/06/19	MCOEVN	-	1,180.00		8/7/19	AP-080719 ACCOUNTS PAYABLE 08/07/2019		1,180.00	
08/20/19	MCOEVN	-	1,180.00		8/21/19	AP-082119 ACCOUNTS PAYABLE 08/21/2019		1,180.00	
08/29/19	601TLN SYSTEM GENERATED DUE TO LINE	6,594.98	-		8/29/19	DC-200011 345 GOLDEN GATE AVE LLC	6,594.98		
09/26/19	MCOEVN	-	1,180.00		9/27/19	AP-092719 ACCOUNTS PAYABLE 09/27/2019		1,180.00	
09/30/19	IA Q1 SYSTEM GENERATED DUE TO LINE	2,247.04	-		9/30/19	TF-200018 A-20087: Interest Income: 1Q	2,247.04		
11/05/19	MCOEVN	-	1,180.00						
11/04/19	601TLN SYSTEM GENERATED DUE TO LINE	4,653.00	-						
11/21/19	MCOEVN	-	1,180.00						
11/19/19	601TLN SYSTEM GENERATED DUE TO LINE	4,605.30	-						
12/19/19	MCOEVN	-	1,180.00						
12/19/19	601TLN SYSTEM GENERATED DUE TO LINE	13,560.22	-						
12/31/19	IA Q2 SYSTEM GENERATED DUE TO LINE	2,788.64	-						
01/30/20	MCOEVN	-	1,180.00						
		435,710.62	**8,320.00**				**410,103.46**	**3,600.00**	
			427,390.62					**406,503.46**	**(20,887.16)**

Outstanding Items:

MUNIS			QCC			
NOTES:	DEBITS	CREDITS	NOTES:		DEBITS	CREDITS
			11/05/19	MCOEVN	-	1,180.00
			11/04/19	601TLN SYSTEM GENERATED DUE TO LINE	4,653.00	-
			11/21/19	MCOEVN	-	1,180.00
			11/19/19	601TLN SYSTEM GENERATED DUE TO LINE	4,605.30	-
			12/19/19	MCOEVN	-	1,180.00
			12/19/19	601TLN SYSTEM GENERATED DUE TO LINE	13,560.22	-
			12/31/19	IA Q2 SYSTEM GENERATED DUE TO LINE	2,788.64	-
			01/30/20	MCOEVN	-	1,180.00
					25,607.16	4,720.00
Final Reconciliation	435,710.62	8,320.00			435,710.62	8,320.00
		(427,390.62)				(427,390.62)

-

Reed Union School District
Fund 41 - Cash Reconciliation
As of 10/31/2019

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	848,153.41				BEG. BALANCE	848,453.41		
09/30/19	IA Q1 SYSTEM GENERATED DUE TO LINE	4,740.91	-		9/30/19	TF-200018 A-20087: Interest Income: 1Q	4,740.91	-	
		4,740.91	-				**4,740.91**	-	
			4,740.91					**4,740.91**	-

Outstanding Items:

MUNIS			QCC		
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS

Final Reconciliation	4,740.91	-		4,740.91	-	
		(4,740.91)			(4,740.91)	-

Reed Union School District
Fund 42 - Cash Reconciliation
As of 10/31/2019

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	1,650,271.78				BEG. BALANCE	1,650,271.78		
07/02/19	MCOEVN	-	403.71		7/3/19	AP-070319 ACCOUNTS PAYABLE 07/03/2019		403.71	
07/11/19	MCOEVN	-	700.00		7/9/19	DC-200001 EDUCARE OMEGA LEASE	51,239.56		
07/09/19	601TLN SYSTEM GENERATED DUE TO LINE	51,239.56	-		7/12/19	AP-071219 ACCOUNTS PAYABLE 07/12/2019		700.00	
07/16/19	MCOEVN	-	2,486.03		7/17/19	AP-071719 ACCOUNTS PAYABLE 07/17/2019		2,486.03	
07/25/19	MCOEVN	-	444.53		7/23/19	DC-200005 MARIN MOUNTAIN SCHOOL	6,583.49		
07/30/19	MCOEVN	-	966.68		7/26/19	AP-072619 ACCOUNTS PAYABLE 07/26/2019		444.53	
07/26/19	601TLN SYSTEM GENERATED DUE TO LINE	6,583.49	-		7/31/19	AP-073119 ACCOUNTS PAYABLE 07/31/2019		966.68	
08/06/19	MCOEVN	-	16,196.17		8/7/19	AP-080719 ACCOUNTS PAYABLE 08/07/2019		16,196.17	
08/13/19	MCOEVN	-	3,902.26		8/14/19	AP-081419 ACCOUNTS PAYABLE 08/14/2019		3,902.26	
08/15/19	MCOEVN	-	950.00		8/15/19	DC-200009 UTILITIES	58,032.38		
08/20/19	MCOEVN	-	13,674.99		8/16/19	AP-081619 ACCOUNTS PAYABLE 08/16/2019		950.00	
08/15/19	601TLN SYSTEM GENERATED DUE TO LINE	58,032.38	-		8/21/19	AP-082119 ACCOUNTS PAYABLE 08/21/2019		13,674.99	
09/05/19	MCOEVN	-	5,183.00		9/6/19	AP-090619 ACCOUNTS PAYABLE 09/06/2019		5,183.00	
09/12/19	MCOEVN	-	13,598.37		9/13/19	AP-091319 ACCOUNTS PAYABLE 09/13/2019		13,598.37	
09/17/19	MCOEVN	-	8,830.79		9/18/19	AP-091819 ACCOUNTS PAYABLE 09/18/2019		8,830.79	
09/24/19	MCOEVN	-	1,946.61		9/19/19	DC-200014 C. RIVERA	53,051.34		
09/26/19	MCOEVN	-	123.00		9/25/19	AP-092519 ACCOUNTS PAYABLE 09/25/2019		1,946.61	
09/19/19	601TLN SYSTEM GENERATED DUE TO LINE	53,051.34	-		9/27/19	AP-092719 ACCOUNTS PAYABLE 09/27/2019		123.00	
09/30/19	IA Q1 SYSTEM GENERATED DUE TO LINE	9,557.73	-		9/30/19	TF-200018 A-20087: Interest Income: 1Q	9,557.73		
10/03/19	MCOEVN	-	379.63		10/4/19	AP-100419 ACCOUNTS PAYABLE 10/04/2019		379.63	
10/10/19	MCOEVN	-	9,325.00		10/11/19	AP-101119 ACCOUNTS PAYABLE 10/11/2019		9,325.00	
10/15/19	MCOEVN	-	8,585.36		10/16/19	AP-101619 ACCOUNTS PAYABLE 10/16/2019		8,585.36	
10/22/19	MCOEVN	-	1,109.31		10/23/19	AP-102319 ACCOUNTS PAYABLE 10/23/2019		1,109.31	
10/24/19	MCOEVN	-	65.00		10/25/19	AP-102519 ACCOUNTS PAYABLE 10/25/2019		65.00	

Reed Union School District
Fund 42 - Cash Reconciliation
As of 10/31/2019

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	1,650,271.78				BEG. BALANCE	1,650,271.78		
11/05/19	MCOEVN	-	21,051.24		11/4/19	DC-200025 C. RIVERA	65,875.39		
11/14/19	MCOEVN	-	21,922.82		11/6/19	AP-110619 ACCOUNTS PAYABLE 11/06/2019		21,051.24	
11/04/19	601TLN SYSTEM GENERATED DUE TO LINE	65,875.39	-		11/15/19	AP-111519 ACCOUNTS PAYABLE 11/15/2019		21,922.82	
11/19/19	MCOEVN	-	444.81		11/18/19	DC-200027 C. RIVERA	60,558.20		
11/21/19	MCOEVN	-	6,420.00		11/20/19	AP-112019 ACCOUNTS PAYABLE 11/20/2019		444.81	
11/19/19	601TLN SYSTEM GENERATED DUE TO LINE	60,558.20	-		11/22/19	AP-112219 ACCOUNTS PAYABLE 11/22/2019		6,420.00	
12/03/19	MCOEVN	-	869.02		12/4/19	AP-120419 ACCOUNTS PAYABLE 12/4/2019		869.02	
12/10/19	MCOEVN	-	1,225.00		12/10/19	DC-200032 C. RIVERA	58,869.84		
12/12/19	MCOEVN	-	2,988.99		12/11/19	AP-121119 ACCOUNTS PAYABLE 12/11/19		1,225.00	
12/16/19	VOID	6,420.00	-		12/11/19	PO-200178 WLC ARCHITECTS	6,420.00		
12/17/19	MCOEVN	-	1,137.50		12/13/19	AP-121319 ACCOUNTS PAYABLE 12/13/19		2,988.99	
12/19/19	MCOEVN	-	444.81		12/18/19	AP-121819 ACCOUNTS PAYABLE 12/18/19		1,137.50	
12/19/19	601TLN SYSTEM GENERATED DUE TO LINE	58,869.84	-		12/20/19	AP-122019 ACCOUNTS PAYABLE 12/20/19		444.81	
12/31/19	IA Q2 SYSTEM GENERATED DUE TO LINE	12,131.02	-		1/8/20	AP 010820 ACCOUNTS PAYABLE 01/08/19		1,136.60	
01/07/20	mcoevn	-	1,136.60		1/17/20	AP 011719 ACCOUNTS PAYABLE 01/17/19		6,015.13	
01/16/20	MCOEVN	-	6,015.13		1/21/19	DC-200041 C. RIVERA	52,983.58		
01/21/20	MCOEVN	-	350.00		1/22/20	AP 012220 ACCOUNTS PAYABLE 01/22/20		350.00	
01/23/20	MCOEVN	-	2,734.81		1/24/20	AP 012420 ACCOUNTS PAYABLE 01/24/20		2,734.81	
01/30/20	MCOEVN	-	832.76		1/31/20	AP 013120 ACCOUNTS PAYABLE 01/31/20		832.76	
01/21/20	601TLN SYSTEM GENERATED DUE TO LINE	52,983.58	-						
		2,085,574.31	**156,443.93**				**2,073,443.29**	**156,443.93**	
			1,929,130.38					**1,916,999.36**	**(12,131.02)**

Outstanding Items:

MUNIS			QCC			
NOTES:	DEBITS	CREDITS	NOTES:		DEBITS	CREDITS
			12/31/19	Q2 INTEREST	12,131.02	
Final Reconciliation	2,085,574.31	156,443.93			2,085,574.31	156,443.93
		1,929,130.38				1,929,130.38

-

The Marin Common Message

May Revision 2020

MARIN COUNTY OFFICE OF EDUCATION

Table of Contents

Table of Contents ***2***

2020-21 Preliminary Budget Key Guidance **3**

Significant Changes Since Second Interim **3**

Planning Factors for 2020-21 and MYPs **4**

LCFF Reduction **5**

Proposition 98 ..... **5**

Cash Flow / Deferrals **5**

Local Control and Accountability Plan (LCAP) **6**

Categorical Programs **7**

Federal Stimulus Funds **8**

Special Education **10**

Early Childhood Education **11**

Pension Contribution Rates **12**

Fiscal Flexibility Provisions **12**

Planning for a 45-day Budget Revision **12**

Budget Scenarios **13**

Negotiations **13**

Reserves/Reserve Cap **13**

Summary ***14***

Apportionment Deferrals Chart ..... *Error! Bookmark not defined.*

2020-21 Preliminary Budget Key Guidance

On May 14, 2020 the Governor presented an overview of the May Revision. “This is no normal year. And this is no ordinary May Revision.” With a budget deficit of $54 billion, very different from his January proposal with a proposed $5.6 billion surplus, the Governor meticulously outlined a variety of budget balancing strategies, including a variety of cancelled expansions, tax suspensions, deferrals, use of reserve funds and reductions. Since mid-March, more than 4 million Californians have become unemployed. The state’s revenue sources have dropped and projections of the state’s main revenue sources – personal income tax, sales and use tax and corporation tax – have been reduced in the budget year by 25.5 %, 27.2% and 22.7% respectively. These revenues comprise more than 90% of the general fund revenue.

The Governor in his May Revision takes action to bring expenditures in line with available funding, using reserves to soften the blow. He is implementing a 10% cut to state programs including K-12 and higher education, childcare and other state programs. Recognizing a statutory COLA that flows into LCFF, he has applied the 10% reduction, which will net a 7.92% decline in the LCFF base grant amount. The May Revision proposes $4.4 billion in federal funding to LEAs to mitigate inequitable learning exacerbated by the COVID-19 pandemic. The Governor is proposing two thirds of the funding be allocated to districts with a high concentration of English learners, low income and foster youth on a per ADA basis and one-third of the funding be distributed based on the count of special education students.

The provisions of Executive Order N-26-20 and Senate Bill 117, Chapter 3, Statutes of 2020 will become inoperative on July 1, 2020. This provided flexibility from in-person instruction for required minutes, days and related attendance reporting for apportionment.

Significant Changes Since Second Interim

The primary change from second interim is the decrease in state revenues and corresponding reduction in Prop. 98 funding. Although the Governor takes a thoughtful approach to use of reserves and makes a long-term commitment to restore Prop. 98, the impact to K-12 education is substantial. Below are the major changes:

- Net decline of 7.92% to LCFF base grant amount (COLA 2.31% less 10% reduction)
- 10% reduction to LCFF Minimum State Aid
- Withdrawal of $1.84 billion of January K-12 education proposals
- Federal stimulus of $4.4 billion for learning loss mitigation
- Suspension of statutory COLA (2.31%) on all other revenue streams
- Deferral of the June 2020 apportionment to July 2020; and $5.3 billion deferral of 2020-21 apportionments for April, May, and June to 2021-22.
- Redirecting STRS and PERS payments toward long-term unfunded liabilities to reduce 2020-21 and 2021-22 rates.
- Flexibility to some provisions based on collaboration with the education community.

Planning Factors for 2020-21 and MYPs

Key planning factors for LEAs to incorporate into their 2020-21 budgets and MYPs are listed below and are based on the Governor's May Revision. The Department of Finance estimates the proration factor will grow to effectively eliminate statutory COLA until such time as the state is able to recover economically.

Planning Factor	2020-21	2021-22	2022-23
LCFF Statutory COLA	2.31%	2.48%	3.26%
Base Grant Proration Factor	- 10.00%	- 12.178%	-14.95%
Effective Change in LCFF	- 7.92%	0.00%	0.00%
Add-on, ERT & MSA Prorated Factor	-10.00%	-10.00%	-10.00%
STRS Employer Rates – *Proposed* STRS Employer Rates – Current statutory	*16.15%* 18.41%	*16.02%* 18.20%	*18.40%* 18.10%
PERS Employer Rates -*Proposed* PERS Employer Rates – Current statutory	*20.70%* 22.68%	*22.84%* 24.60%	*25.80%* 25.50%
Mandated Block Grant for Districts K-8 per ADA 9-12 per ADA	 $32.18 $61.94	 $32.18 $61.94	 $32.18 $61.94
Mandated Block Grant for Charters K-8 per ADA 9-12 per ADA	 $16.86 $46.87	 $16.86 $46.87	 $16.86 $46.87
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	$28.24	$28.42	$28.42
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	$45.61	$45.61	$45.61
General Child Care (CCTR) Daily Reimbursement Rate	$45.61	$45.61	$45.61
Routine Restricted Maintenance Account *(Flexibility for calculation to exclude STRS and PERS on behalf payments)*	3%	3%	3%

LCFF Reduction

Absent additional federal funds, the Governor is proposing a 10% ($6.5 billion) reduction to LCFF. This reduction effectively eliminates the statutory 2.31% cost-of-living adjustment resulting in an overall reduction of 7.92% for those districts and charters funded under the LCFF. The proration factor reducing LCFF entitlements will be triggered if the federal government provides sufficient funding to backfill this cut.

The 10% proration factor is applied to the base grant after applying COLA, effectively reducing the base grant, the grade span adjustment, and the supplemental and concentration grant funding by 7.92%. The add-ons to the LCFF target for Targeted Instructional Improvement Grant, Home to School Transportation and Small School District Bus Replacement Program are also subject to a 10% reduction as is the Economic Recovery Target.

With regard to basic aid districts, the LCFF Minimum State Aid (MSA) is subject to a 10% reduction. For most basic aid districts, MSA is equal to 2012-13 categorical funds as reduced by the fair share reduction that were subsumed into the LCFF. This net amount is reduced by 10% in the Governor's May Revision.

The Administration do not foresee any improvement in the state's economic outlook for the multi-year period and recommended the base grant proration factor should increase from 10% in 2020-21 to 12.178% in 2021-22 and 14.95% in 2022-23 to effectively eliminate statutory COLA.

Proposition 98

The May Revision proposes to provide supplemental appropriations above the constitutionally required Prop. 98 funding level, beginning in 2021-22, and in each of the next several fiscal years, in an amount equal to 1.5% of general fund revenues per year, up to a cumulative total of $13 billion. This will accelerate growth in the guarantee, which the administration proposes to increase as a share of the general fund. Currently, Prop. 98 guarantees that K-14 schools receive approximately 38% of the general fund in Test 1 years. The May Revision proposes to increase this share of funding to 40% by 2023-24.

Cash Flow / Deferrals

Cash flow is critical. Interyear deferrals described in the Governor's May Revision will shift Prop. 98 appropriations at the end of the fiscal year. For the 2019-20 fiscal year, the full June 2020 Second Principal Apportionment (P-2) payment will be deferred to July 2020. For 2020-21, the deferrals are estimated at $5.3 billion and include a portion of April, all of May, and all of June 2021 state aid to a preliminary payment plan of July, August and September in 2021-22. All deferral estimates and payback months are subject to change. Please see the appendix for a chart depicting estimated apportionment deferrals.

The Education Protection Act (EPA) cash allocations in 2019-20 exceed the revised estimated EPA revenue through the third quarter. Therefore, LEAs will not receive a fourth quarter cash allocation in

June 2020. Many districts will be over-appropriated for EPA in 2019-20 and will owe funds to the state at the P-2 certification. These overpayment amounts will be subtracted from the July 2020 payment of the deferred June principal apportionment. Districts that have not received their minimum $200 per ADA in 2019-20 should accrue the amount owed, which is expected to be paid in July-August.

It is imperative to review anticipated cash receipts and cash outflows based on various budget scenarios. LEAs should also consider the cash impact of reduced local revenues as discussed in our budget sessions.

LEAs should begin examining all cash management options including interfund borrowing and tax anticipation notes (TANs), including the new addendum allowing an extended borrowing period, to prepare for this forthcoming period of cash flow challenges.

Local Control and Accountability Plan (LCAP)

Gov. Newsom issued Executive Order (EO) N-56-20, which extends the deadline to adopt the LCAP, Annual Update and Budget Overview for Parents to December 15, 2020 for LEAs, including school districts, charter schools, and county offices of education on the condition that the governing board of the LEA adopts a COVID-19 written operations report (COVID-19 report) by July 1, 2020.

The COVID-19 report should accompany the budget for the budget public hearing and must be adopted during the same meeting at which the governing board or body of the LEA adopts the annual budget. CDE has developed a template that may be used for the COVID-19 report which should succinctly explain the changes the LEA made to program offerings during the pandemic and the major impacts of school closures on families and students, including, at a minimum, a description of how the LEA is meeting the needs of LCFF student groups.

School districts must submit the COVID-19 report to the county superintendent of schools in conjunction with submission of the adopted annual budget and Charter schools must submit the report to their charter authorizer. All LEAs must post a copy of the COVID-19 report on the homepage of their website.

The deadline to submit the LCAP to the county superintendent of schools for review and approval is extended to December 15, 2020. The decoupling of the LCAP from Budget Adoption, means that approval of District's budgets is not dependent on LCAP requirements. In addition, the requirement for boards to review data to be publicly reported for Dashboard local indicators in conjunction with the adoption of the LCAP is waived.

The 2020-21 LCAP will be a one-year LCAP to be prepared using an as-yet-to-be developed template. CDE will host a working group once again to develop the template over the summer months.

Use of the newly redesigned LCAP that we were exploring in the Strategic Planning Network will be delayed until 2021 to prepare the new three-year LCAP cycle for 2021-22 through 2023-24.

Categorical Programs

The May Revision proposes steep cuts to existing Prop. 98 funded categorical programs, totaling $352.9 million in 2020-21. The largest cut in absolute dollar terms is a $100 million reduction to After School Education and Safety. This reverses the Prop. 98 daily reimbursement rate augmentations added in recent years and reverts the rate to the Prop. 49 funded level of $7.50 per day. The Adult Education Block Grant was cut by $66.7 million (approximately 12.1%) relative to the Governor's January Budget proposal.

The remaining cuts listed below propose reductions of approximately 50% from 2019-20 levels to the following programs:

- K-12 Strong Workforce Program: $79.4 million
- Career Technical Education Incentive Grant (CTEIG) Program: $77.4 million
  Future funding for CTEIG subject to an appropriation in the annual Budget Act.
- California Partnership Academies: $9.4 million
- Career Technical Education Initiative: $7.7 million
- Exploratorium: $3.5 million
- Online Resource Subscriptions for Schools: $3 million
- Specialized Secondary Program: $2.4 million
- Agricultural Career Technical Education Incentive Grant: $2.1 million
- Clean Technology Partnership: $1.3 million

Most of these cuts could potentially be restored if the state receives sufficient additional federal funding relief. However, the administration's intent is to backfill cuts to LCFF before restoring categorical programs. The May Revision also eliminates most of the new programs proposed in the Governor's January Budget Proposal, including:

- Educator Workforce Investment Grants: $350 million
- Opportunity Grants: $300.3 million
- Community Schools Grants: $300 million
- Special Education Preschool Grant: $250 million
- Workforce Development Grants: $193 million
- Teacher Residency Program: $175 million
- Credential Award Program: $100 million
- Child Nutrition Programs: $70 million
- Classified Teacher Credential Program: $64.1 million
- Local Services Coordination (CCEE): $18 million
- Computer Science Supplementary Authorization Incentive: $15 million
- Online Resource Subscriptions for Schools: $2.5 million
- California College Guidance Initiative: $2.5 million
- Computer Science Resource Lead: $2.5 million
- School Climate Workgroup: $150,000

Federal Stimulus Funds

Learning Loss Mitigation

The governor proposes a one-time investment of $4.355 billion for LEAs from CARES Act funding to mitigate learning loss ($355 million are Governor's Emergency Education Relief (GEER) funds and $4 billion is from the Coronavirus Relief Fund).

The federal requirements tied these funds to new services for the highest needs students and are not to be considered backfill to LEA cuts. School boards are required to adopt instructional continuity plans in a public hearing describing how they will spend these funds on additional services, including any summer programs. Trailer bill language specifies that "each eligible LEA shall maintain a file of all receipts and records of expenditures for a period of no less than three years, or where an audit has been requested, until the audit is resolved."

The Governor proposes allocating the funds to LEAs as follows:

- $2.855 billion of the grant will be distributed on a per ADA basis to LEAs that serve a concentration (55% or more) of LCFF student groups. Eligibility and ADA will be based on 2019-20 P-2 data.
- $1.5 billion will be allocated to all school districts, county offices and eligible charters (classroom-based instruction) based on the total number of pupils with exceptional needs enrolled in the LEA using 2019-20 Fall 1 CALPADS Special Education data.

All funds received need to be expended by December 30, 2020 and used to mitigate learning loss. Funds will be sent directly to the LEAs and can be used to support all students. The following are examples for appropriate use of the funds:

- Learning supports that begin prior to the start of the school year, and the continuing intensive instruction and supports into the school year.
- Extending the instructional school year, including an earlier start date, by increasing the number of instructional minutes or days.
- Providing additional academic services for pupils, including diagnostic assessments of student learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices and connectivity for the provision of in-classroom and distance learning.
- Providing integrated student supports to address other barriers to learning, such as the provision of health, counseling or mental health services; professional development opportunities to help teachers and parents support pupils in distance-learning contexts; access to school breakfast and lunch programs; or programs to address student trauma and social-emotional learning.
- Offering classroom-based instruction based on a formula that considers the share of students most heavily impacted by school closures, including students with disabilities, low-income students, English learners, youth in foster care, and homeless youth.

Elementary and Secondary School Emergency Relief (ESSER)

California received $1.5 billion in CARES Act Federal Elementary and Secondary School Emergency Relief (ESSER) funds. Though received by the state in 2019-20, these funds cannot be apportioned to LEAs until authorized in the 2020-21 Budget Act. They will be distributed during the 2020-21 fiscal year based on the LEA's share of fiscal year 2019-20 Title I, Part A funds, after they complete a simple application process. A preliminary allocation schedule can be found at https://www.cde.ca.gov/fg/aa/ca/caresact.asp.

LEAs must obligate the funds by September 30, 2022. Since there is no supplanting prohibition, these funds may take the place of state or local funds for any allowable expenditures incurred from March 13, 2020, through the deadline for obligation.

Funding is provided to help schools respond to coronavirus and related school closures, meet the immediate needs of students and teachers, improve the use of education technology, support distance learning, and make up for lost learning time. An LEA receiving ESSER funds "must, to the greatest extent practicable, continue to compensate its employees and contractors during the period of any disruptions or closures related to COVID-19." Use of funds includes:

- Existing purposes under the Elementary and Secondary Education Act (ESEA), the Individuals with Disabilities Education Act (IDEA) and other laws.
- Preparedness coordination among government agencies
- Resources for principals and school leaders to address individual school needs.
- Providing activities to address the needs of certain disadvantaged students, including low-income students or children, children with disabilities, homeless students, and others requiring outreach and delivery of services.
- Training regarding sanitation and the minimization of infectious disease spread.
- Purchasing facility sanitation supplies
- Planning and coordination for long-term school closures, including planning for the provision of meals, online learning technology, and IDEA and other educational services to students who require them, consistent with existing law.
- Purchasing educational technology – "including hardware, software, and connectivity" – for students, including assistive or adaptive devices and equipment.
- Provision of mental health services and support.
- Planning and implementing summertime and after-school educational resources.
- Providing, planning or purchasing other activities that are necessary for the continued operation of, and provision of services by, the LEA, including its continued employment of staff (provided, that ESSER funds may not be used to subsidize or offset executive salaries and benefits of individuals who are not employees of the LEA, or for expenditures related to state or local teacher or faculty unions or association).
- Providing equitable services to students and teachers in nonpublic schools as required under the ESEA.

The Governor is also proposing allocating $63.2 million for training and professional development for teachers, administrators, and other school personnel, focused on mitigating opportunity gaps and providing enhanced equity in learning opportunities, addressing trauma-related health and mental health barriers to learning, and developing strategies to support necessary changes in the educational program, such as implementing distance learning and social distancing.

Special Education

For the 2020-21 fiscal year, the Governor continues to propose a revised special education base funding formula using a three-year rolling average of LEAs' ADA, including districts, charters and COEs, while continuing to allocate funding to SELPAs. The budget redirects $492.7 million allocated in 2019-20 to the Special Education Early Intervention Preschool Grant for distribution through the new formula in addition to the $152.6 million in AB 602 funding added in the 2019-20 budget. This additional, ongoing funding would further increase base funding rates of the lowest funded SELPAs to a new base funding rate estimated at $645/ADA. The Governor estimates most LEAs would experience an increase in base funding, and approximately 100 LEAs with current funding rates higher than the new base rate would be held harmless. The Marin County SELPA's funding rate for 2019-20 is $704/ADA and the SELPA will therefore be flat funded until the state-wide rate exceeds this amount.

The $250 million for the Early Intervention Preschool Grant in 2020-21 as proposed by the Governor in January is excluded from the May Revision. All other existing AB 602 special education categorical funding sources remain unchanged and frozen at 2019-20 funding levels until a new funding formula is adopted in a future fiscal year.

The $500,000 in one-time funding for a study of the current SELPA governance and accountability structure and $600,000 in one-time funding for two workgroups to study improved accountability for special education service delivery and student outcomes continue to be included as in the Governor's January proposals, except these efforts are now funded with IDEA funds (previously Prop. 98 funds). $600,000 in IDEA funds are proposed to fund a workgroup to study of out-of-home care costs and services and to develop an IEP addendum for distance learning. The May Revision also proposes $4 million one-time funding for dyslexia research, training, and a statewide conference.

Finally, the Governor proposes using $7 million in IDEA funds to assist LEAs with developing regional alternative dispute resolution and statewide mediation services for cases related to special education distance learning during the pandemic.

Early Childhood Education

The May Revision applies a growth factor of -2.55% to the California State Preschool Program (CSPP), General Child Care (CCTR), Migrant Child Care (CMIG), Resource and Referral Program (CRRP), Alternative Payment Program (CAPP) and Local Child Care Planning Councils (LPCs) as well as caseload adjustments in CalWORKs Stages 1, 2, 3 and additional funding/slots in the CAPP childcare programs.

Nonetheless, the May Revision suspends COLA and the standard reimbursement rate utilized by CSPP/CCTR programs and the Regional Market Rate utilized to reimburse childcare providers in CalWORKs Stages 1, 2 and the CAPP are reduced by 10%.

The reimbursement rates for center-based contracts utilizing the SRR under this proposal are:

CSPP – Part-Day	$28.42
CSPP – Full Day	$45.61
CCTR	$45.61

Impacts on CalWORKs childcare and CAPP contracts inclusive of May Revision proposals:

CalWORKs Stage 1 childcare	+58.66%
CalWORKs Stage 2 childcare	-18.17%
CalWORKs Stage 3 childcare	+10.74%
Alternative Payment Program	+14.54%

CARES Act Funding for Child Care

California received $350.3 million through the federal CARES Act for COVID-19 related childcare activities. To maximize the benefits of these funds to providers and families, the May Revision proposes the following expenditure plan:

- $125 million for one-time stipends for state-subsidized childcare providers offering care during the COVID-19 pandemic.
- $73 million for increased access to care for at-risk children and children of essential workers.
- $8 million to extend family fee waivers until June 30, 2020.

Pension Contribution Rates

The 2019-20 Budget Act included $850 million to buy down LEA employer contribution rates for CalSTRS and CalPERS in 2019-20 and 2020-21, as well as $2.3 billion toward the employer long-term unfunded liability for both systems.

To provide LEAs with increased fiscal relief, the May Revision proposes redirecting the $2.3 billion paid to CalSTRS and CalPERS toward long-term unfunded liabilities to further reduce employer contribution rates in 2020-21 and 2021-22 as follows:

- Reduce the CalSTRS employer rate from 18.41% to 16.15% in 2020-21
- Reduce the CalSTRS employer rate from 18.2% to 16.02% in 2021-22.
- Reduce the CalPERS Schools Pool rate from 22.68% to 20.70% in 2020-21
- Reduce the CalPERS Schools Pool rate from 24.60% to 22.84% in 2021-22.

The decision to budget this pension relief should be based on the ability to absorb the increased costs should the proposal not be adopted with the final state budget.

Fiscal Flexibility Provisions

LEA fiscal flexibility relief measures are proposed in the Governor's May Revision and are listed below:

- Exemption if apportionment deferrals create a documented hardship
- Authority to exclude STRS-on-behalf-from the Routine Restricted Maintenance Account (RRMA) calculation
- Increase in internal interfund borrowing limits (subject to public hearing) from 75% to 85%
- Use proceeds from property sales for one-time general fund purposes
- Extension of statutory timelines to address the annual LEA audit due to COVID-19

Planning for a 45-day Budget Revision

Although recessions tend to last 10-15 months, the effect on public school funding can be longer lasting. This situation is unlike any other in that we are in the process of rethinking schools and site-based instruction. The lack of a clear understanding of school operations coupled with the continuing uncertainties impacting revenues means we may have to build our budgets on a 'workload' basis – i.e. changes in student population etc., with a full disclosure identifying those elements that have yet to be solidified.

The delay in tax filing permitted this year means that revenue figures will not be known until late July. As noted above, there is a distinct possibility the Administration will propose a budget revision in mid-August. The Property tax assessment roll will also be completed in mid-August providing much firmer information for the 2020-21 budget. Maintaining budget scenarios will provide the ability to quickly assess whether changes to the State budget are material to the District's budget and therefore require a 45-day budget revision.

Budget Scenarios

In times of uncertain revenue streams, it is important to develop multiple scenarios that could reasonably affect the LEA. Each scenario demands a different set of corresponding actions necessary to balance revenues and sustain adequate reserve levels. In these times of unprecedented uncertainty, we recommend all LEAs maintain three budget models to depict worst, middle-ground and best-case scenarios. The intent is to be thinking about how to address a multitude of situations the LEA may find itself in once the full and actual impact of the pandemic is determined.

The FCMAT Projection-Pro software was developed for this purpose, although there are many other tools, including QSS budget models, that may serve an LEA's needs. Regardless of the tool used, planning for various scenarios is essential and should be kept current throughout times of fiscal crisis and unpredictability.

Negotiations

Severe deterioration of the economic environment requires LEAs to be extremely cautious about the proposed impact of settlements that may hasten the evaporation of reserves or restrict the ability to solve budget constraints with salary adjustments. LEA fiscal solvency is paramount in negotiations and, if it is to be sustained, demands reasonable and accurate revenue and expenditure projections. Maintaining fiscal solvency while maximizing services to students with available financial resources will be a continuing challenge. It is inevitable that cost reductions will be required for many districts in the budget year and/or the out years of the multiyear financial projection period.

Reserves/Reserve Cap

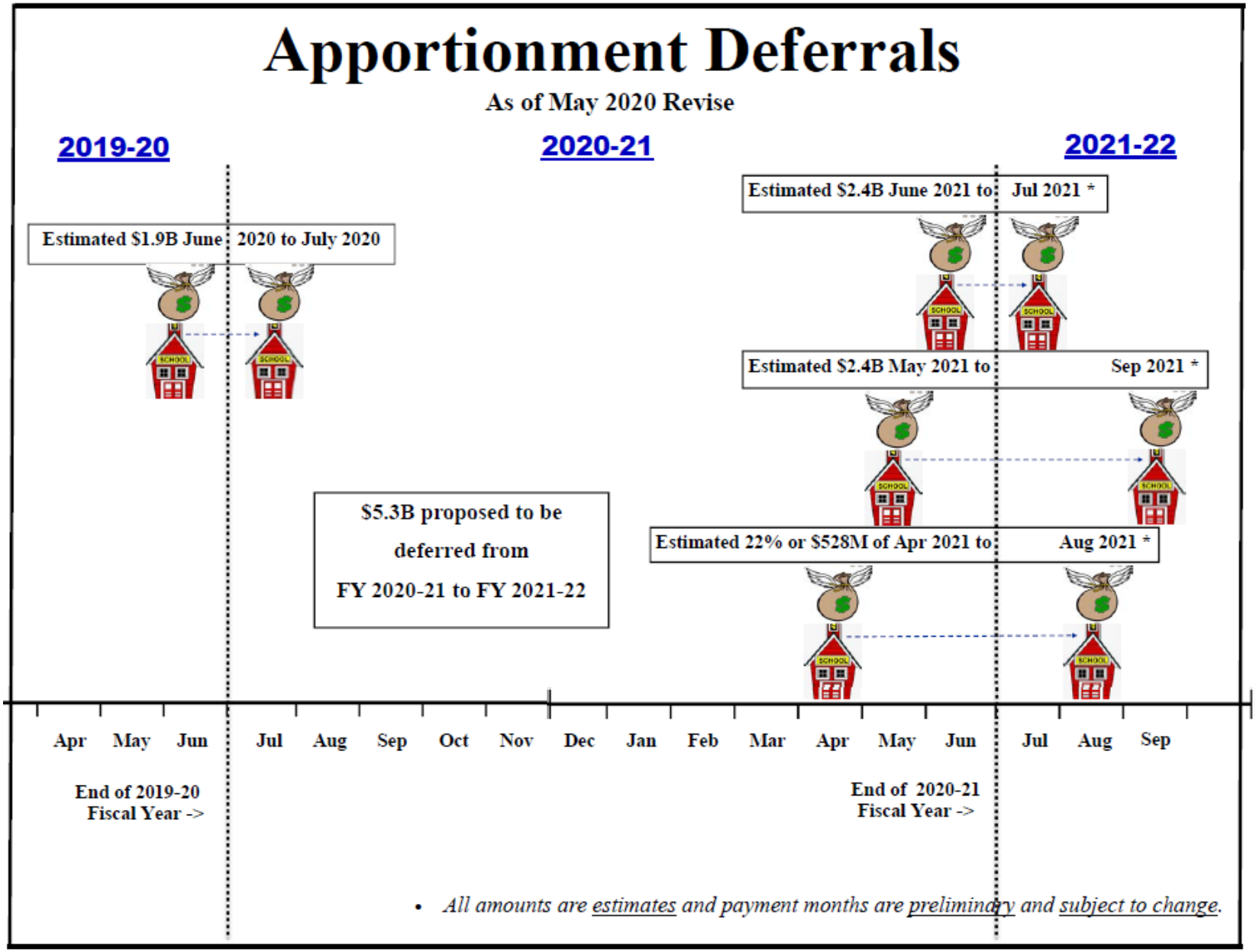
We continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. Those districts that were able to build reserves over the last years of increased school funding enter this recession with greater flexibility in how they approach reductions to revenues. The required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%.

Prudent reserves afford districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption to student programs and employees.

The district reserve cap is not activated for 2020-21. Districts are advised to manage and maintain prudent reserves regardless of the reserve cap language included in Education Code (EC) Section 42127.01.

Summary

The Common Message is designed to assist LEAs in developing budgets and interim reports and is based on the Governor's May Revision. How this information affects each LEA is unique. We note the Senate Budget and Fiscal Review Committee released a pending Senate Version of the Budget 2020-21 on May 27, 2020 that rejects many of the proposed cuts to K-12 education, relying on cash deferrals, reserves and borrowing should federal stimulus funding fail to materialize. With this in mind, LEAs should evaluate their individual educational and financial risks. Finally, as we've seen in previous recessions, there is the possibility of a mid-year cut that could come as soon August following the state's postponed July 15 personal and corporate tax collections.


Apportionment Deferrals
As of May 2020 Revise
2019-20
2020-21
2021-22
Estimated $1.9B June 2020 to July 2020
Estimated $2.4B June 2021 to Jul 2021 *
Estimated $2.4B May 2021 to Sep 2021 *
Estimated 22% or $528M of Apr 2021 to Aug 2021 *
$5.3B proposed to be deferred from FY 2020-21 to FY 2021-22
Apr May Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep
End of 2019-20 Fiscal Year ->
End of 2020-21 Fiscal Year ->
• All amounts are estimates and payment months are preliminary and subject to change.