REED UNION SCHOOL DISTRICT

2019-20 PROPOSED BUDGET

School Board

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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 2019-20 Proposed Budget of the Reed Union School District.

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 2019-20 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 82.0% of total expenditures in the General Fund budget. Books and Supplies are 5.0%, Services and Other Operating Expenditures are 10.0%, and Other Outgo is 3.0% 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 2019-20 is 1,358 with an attendance rate of 96.5%, approximately 1,310.47 average daily attendance (ADA).
- There is a 4.50% increase in Property Tax revenue for 2019-20. The Multi-Year Projection (MYP) includes an estimate of 4.0% increase in 2020-21 and a 4.0% increase in 2021-22.
- The Parcel Tax rate is $588.72 per parcel for 2019-20 and increases by 3.0% in each of the following two years to $606.37 in 2020-21 and $624.56 in 2021-22. The Reed Union School District has approximately 4,096 tax paying parcels.
- The Reed Schools Foundation continues to support the Reed Union School District with a generous contribution of $2,000,000 for 2019-20.
- State Unrestricted Lottery funding is projected at $151.00 and State Restricted Lottery is projected at $54.00 per ADA.
- Mandated Cost reimbursements are budgeted at $32.18 per Average Daily Attendance (ADA). Governor Newsome's May Revise does not include additional One-Time funds as past years.
- The Special Education Program Cost Of Living Adjustment (COLA) is 3.26%.
- The Reed Union School District will qualify for the Title I program, however, the budget year, 2019-20, 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.
- Employee salary increases are reflected in the 2019-20 Proposed Budget. RDTA members received a 3.0% Salary Schedule increase, including two less workdays without loss of compensation and other salary increases attributed to Salary Schedule expansion, coaching stipends, and other stipends. CSEA members received an across the board Salary Schedule increase of 4.54% for 2019-20.
- Costs of salaries and benefits due to step and column changes are included as well.
- The CalSTRS rate paid on qualifying certificated payroll is 18.13%. However, the state's May Revision includes a subsidy to this rate. It is anticipated the CalSTRS rate

to decrease to 16.70%. RUSD's budget will be updated during the First Interim period if this reduction materializes in the state's approved budget.

- The PERS rate paid on qualifying classified payroll is 20.733%.
- 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), 3.38%.
- Contributions to the Special Education, Routine Restricted Maintenance programs is projected to be $2,716,060 for 2019-20.

REVENUE

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is the primary source of revenue 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 for public education and since 1958 the minimum support level has been $120 per average daily attendance. However, in the 2013-14 State budget, the $120 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.

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 2019-20, federal revenue is projected to be $278,931.

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 $4,403,690 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 2019-20 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 2019-20 fiscal year, certificated salaries are projected at $10,151,555.00; 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 $3,357,866.00; 14.0% 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 2019-20 fiscal year, employee benefits projected at $6,437,435.00; 25.85% 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 2019-20 fiscal year, books and supplies are projected at $1,192,256.00; 5.0% 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 2019-20 fiscal year, services and other operating expenditures are projected at $2,561,277.00; which is 10.0% 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 2019-20 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 2019-20 fiscal year, other outgo is projected at $637,933.00; 3.0% of General Fund expenditures.

SUMMARY

The budget for Reed Union School District for 2019-20 includes all known revenues and expenditures and is based on information from the County, State and District resources. The 2019-20 Proposed Budget has a projected Ending Balance of $6,799,137. 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 $4,709,274.00.

Reed Union School District
Multi-Year General Fund Summary
2019-20 Proposed Budget

	2018-19 Estimated Actuals	2019-20 Proposed Budget	2020-21 1st Projected Budget	2021-22 2nd Projected Budget
A. Revenues				
1- LCFF Sources	335,208	318,194	312,474	309,364
2- Property Taxes	16,023,776	16,730,195	17,384,987	18,065,971
3- Federal Sources	281,832	278,931	278,931	278,931
4- State Sources	909,442	328,803	323,128	320,477
e. CalSTRS On-Behalf	**852,909**	**930,841**	**930,841**	**930,841**
5- Parcel Taxes	2,333,679	2,403,690	2,475,801	2,550,075
6- Foundation for Reed Schools	2,000,000	2,000,000	2,000,000	2,000,000
7- Local Sources	148,918	102,000	102,315	102,632
8- Special Education - SELPA Allocation	707,101	693,260	714,058	724,769
Total Revenues	23,592,865	23,785,914	24,522,535	25,283,060
B. Expenditures				
1- Certificated Salaries	9,965,481	10,151,555	10,466,137	10,735,984
2- Classified Salaries	3,122,600	3,357,866	3,459,924	3,508,559
3- Benefits	5,658,650	6,220,864	6,437,435	6,554,585
a. CalSTRS	1,552,660	1,840,640	1,990,954	2,042,252
b. CalPERS	584,080	696,187	717,347	727,430
c. Health & Welfare	2,063,026	2,206,383	2,233,963	2,278,642
d. Statutory (i.e. FICA, Medi, WC)	605,975	546,813	564,330	575,420
e. CalSTRS On-Behalf	**852,909**	**930,841**	**930,841**	**930,841**
4- Books & Supplies	1,593,846	1,192,256	1,229,931	1,267,444
5- Operating Costs	3,459,591	2,561,277	2,651,145	2,741,944
6- Capital Outlay	0	0	0	0
7- Other Outgo	603,544	637,933	657,071	666,927
Total Expenditures	24,403,712	24,121,751	24,901,643	25,475,443
C. Excess / (Deficit)	(810,847)	(335,837)	(379,108)	(192,383)
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	409,400	409,400
2- Transfers Out	0	0	0	0
3- Contributions to Restricted Programs	0	0	0	0
Total Other Soures / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	(401,447)	73,563	30,292	217,017
F. Prior Year Carry-Over	0	0	0	0
G. Adjusted Change in Fund Balance	*(401,447)*	*73,563*	*30,292*	*217,017*
H. Beginning Balance	7,127,021	6,725,574	6,799,137	6,829,429
I. Ending Balance	6,725,574	6,799,137	6,829,429	7,046,445
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	972,098	964,870	996,066	1,019,018
3- Designations				
Community Funded Designation	4,257,036	3,907,077	3,937,114	4,471,547
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
OPEB Designation	0	345,000	345,000	345,000
Growth Position *(1 FTE @C3/S5)*	0	85,750	85,750	85,750
Restricted Balances	594,440	594,440	563,499	223,131
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	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	16,358,984.00	0.00	16,358,984.00	17,048,389.00	0.00	17,048,389.00	4.2%
2) Federal Revenue		8100-8299	0.00	281,832.00	281,832.00	0.00	278,931.00	278,931.00	-1.0%
3) Other State Revenue		8300-8599	514,464.00	1,247,887.00	1,762,351.00	248,907.00	1,010,737.00	1,259,644.00	-28.5%
4) Other Local Revenue		8600-8799	2,482,597.00	2,707,101.00	5,189,698.00	2,505,690.00	2,693,260.00	5,198,950.00	0.2%
5) TOTAL, REVENUES			19,356,045.00	4,236,820.00	23,592,865.00	19,802,986.00	3,982,928.00	23,785,914.00	0.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,576,548.00	2,388,933.00	9,965,481.00	7,705,506.00	2,446,049.00	10,151,555.00	1.9%
2) Classified Salaries		2000-2999	2,426,361.00	696,239.00	3,122,600.00	2,632,321.00	725,545.00	3,357,866.00	7.5%
3) Employee Benefits		3000-3999	3,706,566.00	1,952,084.00	5,658,650.00	4,109,030.00	2,111,834.00	6,220,864.00	9.9%
4) Books and Supplies		4000-4999	1,262,611.00	331,235.05	1,593,846.05	984,394.00	207,862.00	1,192,256.00	-25.2%
5) Services and Other Operating Expenditures		5000-5999	2,419,633.00	1,039,958.00	3,459,591.00	1,764,377.00	796,900.00	2,561,277.00	-26.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	203,984.00	399,560.00	603,544.00	237,613.00	400,320.00	637,933.00	5.7%
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			17,595,703.00	6,808,009.05	24,403,712.05	17,433,241.00	6,688,510.00	24,121,751.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,760,342.00	(2,571,189.05)	(810,847.05)	2,369,745.00	(2,705,582.00)	(335,837.00)	-58.6%
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	(2,575,329.00)	2,575,329.00	0.00	(2,716,060.00)	2,716,060.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,165,929.00)	2,575,329.00	409,400.00	(2,306,660.00)	2,716,060.00	409,400.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(405,587.00)	4,139.95	(401,447.05)	63,085.00	10,478.00	73,563.00	-118.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,536,731.08	590,290.32	7,127,021.40	6,131,144.08	594,430.27	6,725,574.35	-5.6%
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)			6,536,731.08	590,290.32	7,127,021.40	6,131,144.08	594,430.27	6,725,574.35	-5.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,536,731.08	590,290.32	7,127,021.40	6,131,144.08	594,430.27	6,725,574.35	-5.6%
2) Ending Balance, June 30 (E + F1e)			6,131,144.08	594,430.27	6,725,574.35	6,194,229.08	604,908.27	6,799,137.35	1.1%
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	594,440.27	594,440.27	0.00	604,918.27	604,918.27	1.8%
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	5,156,940.08	0.00	5,156,940.08	5,227,359.08	0.00	5,227,359.08	1.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	972,098.00	0.00	972,098.00	964,870.00	0.00	964,870.00	-0.7%
Unassigned/Unappropriated Amount		9790	0.00	(10.00)	(10.00)	0.00	(10.00)	(10.00)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,443,986.63	(2,978,964.73)	8,465,021.90				
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	5,113.84	59,160.75	64,274.59				
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			11,451,206.47	(2,919,803.98)	8,531,402.49				
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	712,687.45	20,336.41	733,023.86				
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	3,742.52	3,742.52				
6) TOTAL, LIABILITIES			712,687.45	24,078.93	736,766.38				
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)			10,738,519.02	(2,943,882.91)	7,794,636.11				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 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	55,994.00	0.00	55,994.00	0.0%
Education Protection Account State Aid - Current Year		8012	279,214.00	0.00	279,214.00	262,200.00	0.00	262,200.00	-6.1%
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	72,525.00	0.00	72,525.00	72,525.00	0.00	72,525.00	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	15,663,389.00	0.00	15,663,389.00	16,369,808.00	0.00	16,369,808.00	4.5%
Unsecured Roll Taxes		8042	287,862.00	0.00	287,862.00	287,862.00	0.00	287,862.00	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			16,358,984.00	0.00	16,358,984.00	17,048,389.00	0.00	17,048,389.00	4.2%
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			16,358,984.00	0.00	16,358,984.00	17,048,389.00	0.00	17,048,389.00	4.2%
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	130,000.00	130,000.00	0.00	142,011.00	142,011.00	9.2%
Special Education Discretionary Grants		8182	0.00	2,961.00	2,961.00	0.00	2,934.00	2,934.00	-0.9%
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		118,759.00	118,759.00		106,884.00	106,884.00	-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		25,308.00	25,308.00		22,778.00	22,778.00	-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	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		4,804.00	4,804.00		4,324.00	4,324.00	-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, 3183, 3185, 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	281,832.00	281,832.00	0.00	278,931.00	278,931.00	-1.0%
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	300,282.00	0.00	300,282.00	42,188.00	0.00	42,188.00	-86.0%
Lottery - Unrestricted and Instructional Materials		8560	214,182.00	70,416.00	284,598.00	206,719.00	72,557.00	279,276.00	-1.9%
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		308,410.00	308,410.00		0.00	0.00	-100.0%
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	869,061.00	869,061.00	0.00	938,180.00	938,180.00	8.0%
TOTAL, OTHER STATE REVENUE			514,464.00	1,247,887.00	1,762,351.00	248,907.00	1,010,737.00	1,259,644.00	-28.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 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	2,333,679.00	0.00	2,333,679.00	2,403,690.00	0.00	2,403,690.00	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	46,918.00	2,000,000.00	2,046,918.00	0.00	2,000,000.00	2,000,000.00	-2.3%
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		707,101.00	707,101.00		693,260.00	693,260.00	-2.0%
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			2,482,597.00	2,707,101.00	5,189,698.00	2,505,690.00	2,693,260.00	5,198,950.00	0.2%
TOTAL, REVENUES			19,356,045.00	4,236,820.00	23,592,865.00	19,802,986.00	3,982,928.00	23,785,914.00	0.8%

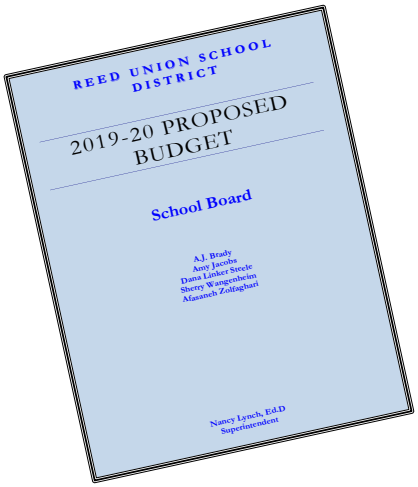
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,348,693.00	1,993,314.00	8,342,007.00	6,427,270.00	2,034,087.00	8,461,357.00	1.4%
Certificated Pupil Support Salaries		1200	322,946.00	242,713.00	565,659.00	335,333.00	247,303.00	582,636.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	904,909.00	152,906.00	1,057,815.00	942,903.00	164,659.00	1,107,562.00	4.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,576,548.00	2,388,933.00	9,965,481.00	7,705,506.00	2,446,049.00	10,151,555.00	1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	455,948.00	377,483.00	833,431.00	509,742.00	433,544.00	943,286.00	13.2%
Classified Support Salaries		2200	889,613.00	196,629.00	1,086,242.00	970,276.00	150,681.00	1,120,957.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	387,819.00	46,029.00	433,848.00	418,241.00	61,755.00	479,996.00	10.6%
Clerical, Technical and Office Salaries		2400	692,981.00	76,098.00	769,079.00	734,062.00	79,565.00	813,627.00	5.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,426,361.00	696,239.00	3,122,600.00	2,632,321.00	725,545.00	3,357,866.00	7.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,164,019.00	1,241,550.00	2,405,569.00	1,417,137.00	1,354,344.00	2,771,481.00	15.2%
PERS		3201-3202	460,102.00	123,978.00	584,080.00	545,759.00	150,428.00	696,187.00	19.2%
OASDI/Medicare/Alternative		3301-3302	280,648.00	83,685.00	364,333.00	314,723.00	89,382.00	404,105.00	10.9%
Health and Welfare Benefits		3401-3402	1,594,416.00	468,610.00	2,063,026.00	1,721,054.00	485,329.00	2,206,383.00	6.9%
Unemployment Insurance		3501-3502	5,385.00	1,563.00	6,948.00	5,233.00	1,542.00	6,775.00	-2.5%
Workers' Compensation		3601-3602	108,030.00	32,698.00	140,728.00	105,124.00	30,809.00	135,933.00	-3.4%
OPEB, Allocated		3701-3702	93,966.00	0.00	93,966.00	0.00	0.00	0.00	-100.0%
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			3,706,566.00	1,952,084.00	5,658,650.00	4,109,030.00	2,111,834.00	6,220,864.00	9.9%
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	144,158.00	0.00	144,158.00	146,158.00	0.00	146,158.00	1.4%
Materials and Supplies		4300	860,485.00	321,235.05	1,181,720.05	583,236.00	197,862.00	781,098.00	-33.9%
Noncapitalized Equipment		4400	212,968.00	10,000.00	222,968.00	207,000.00	10,000.00	217,000.00	-2.7%
Food		4700	45,000.00	0.00	45,000.00	48,000.00	0.00	48,000.00	6.7%
TOTAL, BOOKS AND SUPPLIES			1,262,611.00	331,235.05	1,593,846.05	984,394.00	207,862.00	1,192,256.00	-25.2%
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	17,666.00	122,266.00	104,600.00	9,000.00	113,600.00	-7.1%
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	120,000.00	0.00	120,000.00	124,800.00	0.00	124,800.00	4.0%
Operations and Housekeeping Services		5500	469,000.00	0.00	469,000.00	485,415.00	0.00	485,415.00	3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,460.00	425,610.00	545,070.00	122,148.00	121,490.00	243,638.00	-55.3%
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	1,458,773.00	594,682.00	2,053,455.00	779,614.00	664,410.00	1,444,024.00	-29.7%
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			2,419,633.00	1,039,958.00	3,459,591.00	1,764,377.00	796,900.00	2,561,277.00	-26.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	69,815.00	0.00	69,815.00	70,000.00	0.00	70,000.00	0.3%
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	6,560.00	6,560.00	0.0%
Payments to County Offices		7142	0.00	215,000.00	215,000.00	0.00	206,000.00	206,000.00	-4.2%
Payments to JPAs		7143	0.00	178,000.00	178,000.00	0.00	187,760.00	187,760.00	5.5%
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	0.00	0.00	0.00	5,779.00	0.00	5,779.00	New
Other Debt Service - Principal		7439	134,169.00	0.00	134,169.00	161,834.00	0.00	161,834.00	20.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			203,984.00	399,560.00	603,544.00	237,613.00	400,320.00	637,933.00	5.7%
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			17,595,703.00	6,808,009.05	24,403,712.05	17,433,241.00	6,688,510.00	24,121,751.00	-1.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget 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	(2,575,329.00)	2,575,329.00	0.00	(2,716,060.00)	2,716,060.00	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			(2,575,329.00)	2,575,329.00	0.00	(2,716,060.00)	2,716,060.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,165,929.00)	2,575,329.00	409,400.00	(2,306,660.00)	2,716,060.00	409,400.00	0.0%

Reed Union School District

2019-20 Budget Workshop



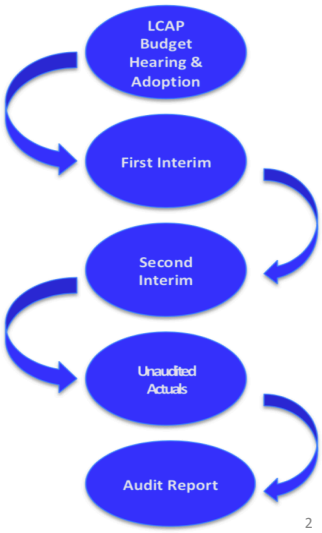
Our Mission… Each student will be challenged and inspired to reach her or his fullest intellectual, social-emotional and creative potential to positively impact the world.

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Reed Union School District

Budget Cycle

- LCAP and Budget Hearing & Adoption – June 2019
  - LCAP Hearing and Adoption
  - Budget Hearing and Adoption
  - Key assumptions developed
  - Revenue analysis
  - Expenditure analysis
- First Interim – December 2019
  - Revision of key assumptions
  - Budget revisions as of Oct. 31, 2019
- Second Interim – March 2020
  - Revision of key assumptions
  - Budget revisions as of Dec. 31, 2019
- Unaudited Actuals – September 2020
  - Analyze actual revenues & expenditures
  - Close the "books" actuals as of Jun. 30, 2019
  - Board reviews and approves/disapproves report
- Annual Audit – December 2020
  - Independent audit firm tests district' s transactions
  - Independent audit firm prepares audit report
  - Board reviews and approves/disapproves audit report



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Reed Union School District

Assumptions - Revenues

• Student Enrollment	1,358
• Attendance Factor	96.50%
• Average Daily Attendance (ADA)	1,310.47
• Property Taxes	4.50%
• Parcel Taxes	3.0%
• Foundation for Reed Schools Grant	$2.0 Million
• Lottery ADA (1,310.47 x 1.0446)	1,368.92
• Unrestricted Lottery Funding	$151.00
• Restricted Lottery Funding	$53.00

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Reed Union School District

Assumptions - Expenditures

• RDTA Salary Agreement	4.54% *(3.0% on Salary Schedule)*
• CSEA Salary Agreement	4.54%
• CalSTRS Employer Rate	18.13% (*May Revise proposes lower rate*)
• CalPERS Employer Rate	20.733%
• Health & Welfare	At Current Capped Levels
• Other Statutory Benefits	8.705% (FICA, MEDI, SUI, WC)
• Books & Supplies (CA CPI)	3.38%
• Operating Contracts (CA CPI)	3.38%
• Transfers In (from Fund 40)	$409,400
• Contribution to Other Programs	$2,716,060

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Reed Union School District

Property Tax Estimates

2019-20 Secured Taxes

- Projection: 4.50% change from prior year
- Reflect projected changes in assessed values
- Based on latest information from County Assessor's Office

2019-20 Homeowners' Exemptions

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

2019-20 Unsecured Taxes

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

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Reed Union School District

Other Local Sources

2019-20 Parcel Tax Estimates

- Expiration date: June 30, 2022
- Annual escalation percentage: 3.0%
- Parcel Tax Rate: $588.70
- Parcel Tax Estimate: $2,403,690
- *Parcel Taxes represent approximately 10.0% of General Fund revenue*

2019-20 Foundation for Reed Schools

- $2,000,000.00
- *Represents approximately 8.4% of General Fund revenues*

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Reed Union School District

State Outlook – May Revision

- In 2013-14, Governor Brown proposed to "fix" the state's current school finance system by introducing the Local Control Funding Formula, then delivered the template for the Local Control Accountability Plan
- Sixth year of the LCFF and LCAP
- District must hold public hearing before adopting its LCAP… Tonight
- May Revision State funding for Community Funded Districts
  - ✓ $151.00 per ADA – State Unrestricted Lottery
  - ✓ $53.00 per ADA – State Restricted Lottery
  - ✓ $200.00 per ADA – Education Protection Account or "Basic Aid"
  - ✓ $32.18 per ADA – State Mandate Block Grant
  - ✓ *CalSTRS Rates for 2019-20 are subsidized, from 18.13% to 16.70% (update at 1st Interim)*
- Local Control Funding Formula
  - Base/Supplemental/Concentration Grants
  - Community Funded School Districts do not generate additional funds through LCFF
  - Supplemental and Concentration Grants
    - To support English Learners/Low Income/Foster Youth
    - *Basic Aid School Districts must increase or improve services to pupils of higher need based on the LCFF calculation*

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Reed Union School District

Enrollment and Staffing Projections

1A Grade	2018-19 Actual Enrollment 02/06/2019	Current FTE	Student/Tchr Ratio	1B Grade	2019-20 DecisionInsite's Enrollment Projection	Estimated FTE Needed	Estimated Student/Tchr Ratio
K	131	6.0	21.83	K*	135	7.0	19.29
1	98	5.0	19.60	1	140	6.0	23.33
2	135	7.0	19.29	2	96	5.0	19.20
Total	**364**	**18.0**		**Total**	**371**	**18.0**	
				FTE Growth (+) or (-): 0.0			

108 Kindergarten applications received as of 03/04/19.

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Reed Union School District

Enrollment and Staffing Projections

2A Grade	2018-19 Actual Enrollment 02/06/2019	Current FTE	Student/Tchr Ratio	2B Grade	2019-20 DecisionInsite's Enrollment Projection	Estimated FTE Needed	Estimated Student/Tchr Ratio
3	140	6.0	23.33	3	147	7.0	21.00
4	149	7.0	21.29	4	143	6.0	23.83
5	161	7.0	23.00	5	150	7.0	21.43
Total	**450**	**20.0**		**Total**	**440**	**20.0**	
				FTE Growth (+) or (-): 0.0			

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Reed Union School District

Enrollment and Staffing Projections

3A Subject	Current FTE	2018-19 Enrollment as of 02/06/2019 6th Grade	7th Grade	8th Grade	3B Subject	Projected FTE	2019-20 Enrollment Projection 6th Grade	7th Grade	8th Grade
Humanities	11.00	173	196	167	Humanities	11.00	171	177	199
Math	5.00				Math	5.00			
Science	4.60				Science	4.60			
Technology	2.00				Technology	2.00			
Art	1.00				Art	1.00			
Music	1.20				Music	1.20			
Spanish	2.60				Spanish	2.60			
PE	3.20				PE	3.20			
Total FTE	**30.60**	**Total Enrollment**		**536**	**Total FTE**	**30.60**	**Total Enrollment**		**547**

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Reed Union School District

Proposed Budget

	2018-19 Estimated Actuals	2019-20 Proposed Budget	2020-21 1st Projected Budget	2021-22 2nd Projected Budget
A. Revenues				
1- LCFF Sources	335,208	318,194	312,474	309,364
2- Property Taxes	16,023,776	16,730,195	17,384,987	18,065,971
3- Federal Sources	281,832	278,931	278,931	278,931
4- State Sources	909,442	328,803	323,128	320,477
e. CalSTRS On-Behalf	852,909	930,841	930,841	930,841
5- Parcel Taxes	2,333,679	2,403,690	2,475,801	2,550,075
6- Foundation for Reed Schools	2,000,000	2,000,000	2,000,000	2,000,000
7- Local Sources	148,918	102,000	102,315	102,632
8- Special Education - SELPA Allocation	707,101	693,260	714,058	724,769
Total Revenues	23,592,865	23,785,914	24,522,535	25,283,060
B. Expenditures				
1- Certificated Salaries	9,965,481	10,151,555	10,466,137	10,735,984
2- Classified Salaries	3,122,600	3,357,866	3,459,924	3,508,559
3- Benefits	5,658,650	6,220,864	6,437,435	6,554,585
a. CalSTRS	1,552,660	1,840,640	1,990,954	2,042,252
b. CalPERS	584,080	696,187	717,347	727,430
c. Health & Welfare	2,063,026	2,206,383	2,233,963	2,278,642
d. Statutory (i.e. FICA, Medi, WC)	605,975	546,813	564,330	575,420
e. CalSTRS On-Behalf	852,909	930,841	930,841	930,841
4- Books & Supplies	1,593,846	1,192,256	1,229,931	1,267,444
5- Operating Costs	3,459,591	2,561,277	2,651,145	2,741,944
6- Capital Outlay	0	0	0	0
7- Other Outgo	603,544	637,933	657,071	666,927
Total Expenditures	24,403,712	24,121,751	24,901,643	25,475,443

Reed Union School District

Proposed Budget

	2018-19 Estimated Actuals	2019-20 Proposed Budget	2020-21 1st Projected Budget	2021-22 2nd Projected Budget
A. Revenues	23,592,865	23,785,914	24,522,535	25,283,060
B. Expenditures	24,403,712	24,121,751	24,901,643	25,475,443
C. Excess / (Deficit)	(810,847)	(335,837)	(379,108)	(192,383)
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	409,400	409,400
2- Transfers Out	0	0	0	0
3- Contributions to Restricted Programs	0	0	0	0
Total Other Soures / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	(401,447)	73,563	30,292	217,017
F. Prior Year Carry-Over	0	0	0	0
G. Adjusted Change in Fund Balance	*(401,447)*	*73,563*	*30,292*	*217,017*
H. Beginning Balance	7,127,021	6,725,574	6,799,137	6,829,429
I. Ending Balance	6,725,574	6,799,137	6,829,429	7,046,445
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	972,098	964,870	996,066	1,019,018
3- Designations				
Community Funded Designation	4,257,036	3,907,077	3,937,114	4,471,547
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
OPEB Designation	0	345,000	345,000	345,000
Growth Position *(1 FTE @C3/S5)*	0	85,750	85,750	85,750
Restricted Balances	594,440	594,440	563,499	223,131

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Reed Union School District

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

2019-20 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, provide:

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.

		2019-20
Total General Fund Expenditures & Other Uses		$ 24,121,751
Minimum Reserve requirement	4%	$ 964,870
General Fund Combined Ending Fund Balance		$ 6,799,137
Special Reserve Fund Ending Fund Balance		$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		$ 2,000
Restricted		$ 594,440
Committed		$ -
Assigned		$ 5,237,827
Reserve for economic uncertainties		$ 964,870
Unassigned and Unappropriated		$ -
Subtotal Assigned, Unassigned & Unappropriated		$ 6,202,697
Total Components of ending balance		$ 6,799,137
Assigned & Unassigned balances above the minimum reserve requirement		$ 5,237,827

Statement of Reasons

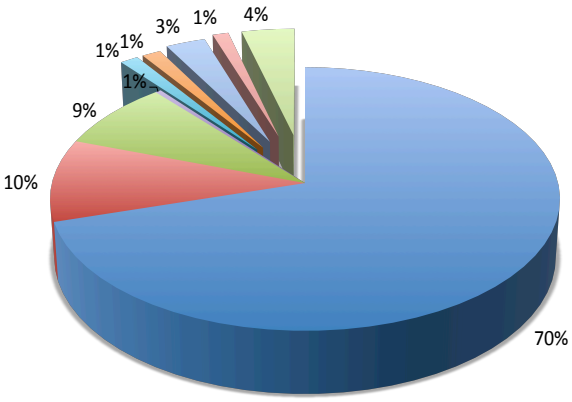
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

A	*- Community Funded Designation*	$ 3,907,077
B	*- Special Education Program Uncertainties Designation*	$ 500,000
C	*- Technology Replacement Program*	$ 400,000
D	*- OPEB Designation*	$ 345,000
E	*- Growth Position (1.0 FTE)*	$ 85,750

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Reed Union School District

Revenues



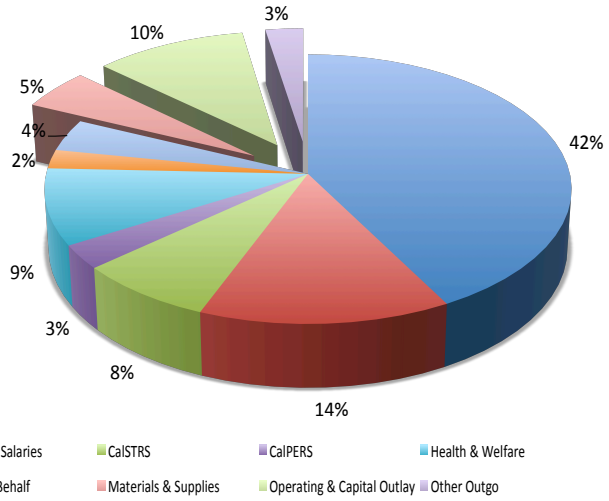
Revenue Category	2019-20 Budget
Property Taxes	16,730,195
Parcel Taxes	2,403,690
Foundation for Reed Schools	2,000,000
Local Misc.	102,000
LCFF Sources	318,194
State Sources	328,803
SpEd - SELPA Allocation	693,260
Federal Sources	278,931
STRS On-Behalf	930,841
Total	**23,785,914**

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Reed Union School District

Expenditures

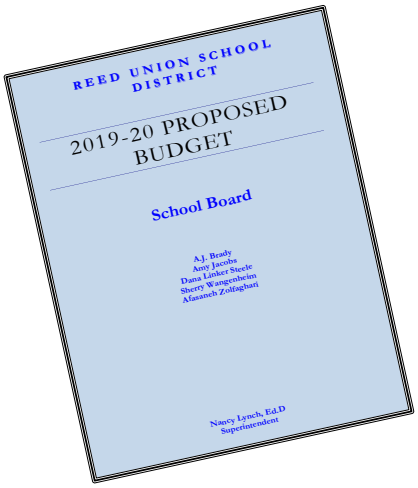
Expenditure Category	2019-20 Budget
Certificated Salaries	10,151,555
Classified Salaries	3,357,866
CalSTRS	1,840,640
CalPERS	696,187
Health & Welfare	2,206,383
Statutory Benefits	546,813
STRS On-Behalf	930,841
Materials & Supplies	1,192,256
Operating & Capital Outlay	2,561,277
Other Outgo	637,933
Total	**24,121,751**



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Reed Union School District

2019-20 Budget Workshop



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.

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OTHER FUNDS

DEFERRED MAINTENANCE

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400.00	1,050.00	-25.0%
5) TOTAL, REVENUES			1,400.00	1,050.00	-25.0%
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	44,623.00	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			44,623.00	44,623.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,223.00)	(43,573.00)	0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,223.00)	(43,573.00)	0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153,876.24	110,653.24	-28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153,876.24	110,653.24	-28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,876.24	110,653.24	-28.1%
2) Ending Balance, June 30 (E + F1e)			110,653.24	67,080.24	-39.4%
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	110,653.24	67,080.24	-39.4%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,544.74		
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			68,544.74		
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)			68,544.74		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	1,400.00	1,050.00	-25.0%
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			1,400.00	1,050.00	-25.0%
TOTAL, REVENUES			1,400.00	1,050.00	-25.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	40,030.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,623.00	44,623.00	0.0%
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	44,623.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	58,300.00	61,100.00	4.8%
5) TOTAL, REVENUES			58,300.00	61,100.00	4.8%
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	93,014.00	94,412.00	1.5%
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			118,208.00	119,606.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,908.00)	(58,506.00)	-2.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,908.00)	(58,506.00)	-2.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	293,298.51	233,390.51	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			293,298.51	233,390.51	-20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			293,298.51	233,390.51	-20.4%
2) Ending Balance, June 30 (E + F1e)			233,390.51	174,884.51	-25.1%
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	58,800.00	New
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	233,390.51	116,084.51	-50.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	353,877.14		
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			353,877.14		
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)			353,825.13		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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	56,000.00	58,800.00	5.0%
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			58,300.00	61,100.00	4.8%
TOTAL, REVENUES			58,300.00	61,100.00	4.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,003.00	20,704.00	3.5%
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	73,011.00	73,708.00	1.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,014.00	94,412.00	1.5%
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			118,208.00	119,606.00	1.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	694,456.00	707,951.00	1.9%
5) TOTAL, REVENUES			694,456.00	707,951.00	1.9%
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	164,056.00	168,435.00	2.7%
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			266,556.00	270,935.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			427,900.00	437,016.00	2.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,500.00	27,616.00	49.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,200,979.67	2,219,479.67	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,200,979.67	2,219,479.67	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,200,979.67	2,219,479.67	0.8%
2) Ending Balance, June 30 (E + F1e)			2,219,479.67	2,247,095.67	1.2%
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	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	2,219,479.67	2,247,095.67	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,181,252.99		
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			2,181,252.99		
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	100.46		
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			52,246.85		
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)			2,129,006.14		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	674,656.00	688,151.00	2.0%
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			694,456.00	707,951.00	1.9%
TOTAL, REVENUES			694,456.00	707,951.00	1.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,056.00	72,510.00	3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,000.00	52,750.00	3.4%
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	40,000.00	40,175.00	0.4%
Communications		5900	3,000.00	3,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			164,056.00	168,435.00	2.7%
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			266,556.00	270,935.00	1.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	2018-19 Estimated Actuals	2019-20 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%

STATE FINANCIAL REPORTS

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,361.03	1,361.03	1,361.03	1,311.53	1,311.53	1,311.53
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)	1,361.03	1,361.03	1,361.03	1,311.53	1,311.53	1,311.53
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)	1,361.03	1,361.03	1,361.03	1,311.53	1,311.53	1,311.53
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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):	1,312
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 (2016-17)				
District Regular	1,422	1,472		
Charter School				
Total ADA	**1,422**	**1,472**	**N/A**	**Met**
Second Prior Year (2017-18)				
District Regular	1,413	1,414		
Charter School				
Total ADA	**1,413**	**1,414**	**N/A**	**Met**
First Prior Year (2018-19)				
District Regular	1,364	1,361		
Charter School		0		
Total ADA	**1,364**	**1,361**	**0.2%**	**Met**
Budget Year (2019-20)				
District Regular	1,312			
Charter School	0			
Total ADA	**1,312**			

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): 1,312

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 (2016-17)				
District Regular	1,530	1,530		
Charter School				
Total Enrollment	**1,530**	**1,530**	**0.0%**	**Met**
Second Prior Year (2017-18)				
District Regular	1,444	1,444		
Charter School				
Total Enrollment	**1,444**	**1,444**	**0.0%**	**Met**
First Prior Year (2018-19)				
District Regular	1,413	1,413		
Charter School				
Total Enrollment	**1,413**	**1,413**	**0.0%**	**Met**
Budget Year (2019-20)				
District Regular	1,349			
Charter School				
Total Enrollment	**1,349**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	1,462	1,530	
Charter School		0	
Total ADA/Enrollment	**1,462**	**1,530**	**95.6%**
Second Prior Year (2017-18)			
District Regular	1,414	1,444	
Charter School			
Total ADA/Enrollment	**1,414**	**1,444**	**97.9%**
First Prior Year (2018-19)			
District Regular	1,361	1,413	
Charter School	0		
Total ADA/Enrollment	**1,361**	**1,413**	**96.3%**
		Historical Average Ratio:	96.6%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		**97.1%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	1,312	1,349		
Charter School	0			
Total ADA/Enrollment	**1,312**	**1,349**	**97.3%**	**Not Met**
1st Subsequent Year (2020-21)				
District Regular				
Charter School	1,282	1,320		
Total ADA/Enrollment	**1,282**	**1,320**	**97.1%**	**Met**
2nd Subsequent Year (2021-22)				
District Regular	1,267	1,305		
Charter School				
Total ADA/Enrollment	**1,267**	**1,305**	**97.1%**	**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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

RUSD's Local Control Accountability Plan includes a goal to improve student attendance. This goal has been met over the years and continues to improve the attendace percentage rate.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA) and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA and its economic recovery target payment, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: 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 2c. All other data is calculated.

Note: Enter data for the Economic Recovery Target Funding (current year increment), Step 2c, for the current year only (not applicable in the two subsequent fiscal years).

Projected LCFF Revenue

		Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	1,361.03	1,311.53	1,311.53	1,311.53
b.	Prior Year ADA (Funded)		1,361.03	1,311.53	1,311.53
c.	Difference (Step 1a minus Step 1b)		(49.50)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-3.64%	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		0.00	0.00	0.00
b1.	COLA percentage		0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Economic Recovery Target Funding (current year increment)			N/A	N/A
d.	Total (Lines 2b2 plus Line 2c)		0.00	0.00	0.00
e.	Percent Change Due to Funding Level (Step 2d divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)			-3.64%	0.00%	0.00%
	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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	16,023,776.00	16,730,195.00	17,384,987.00	18,065,971.00
Percent Change from Previous Year		**4.41%**	**3.91%**	**3.92%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**3.41% to 5.41%**	**2.91% to 4.91%**	**2.92% to 4.92%**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, plus/minus 1%):	**N/A**	**N/A**	**N/A**

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	16,358,984.00	17,048,389.00	17,697,461.00	18,375,335.00
District's Projected Change in LCFF Revenue:		4.21%	3.81%	3.83%
Basic Aid Standard:		**3.41% to 5.41%**	**2.91% to 4.91%**	**2.92% to 4.92%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) 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 (2016-17)	12,896,373.41	15,214,485.34	84.8%
Second Prior Year (2017-18)	13,627,652.76	15,776,516.57	86.4%
First Prior Year (2018-19)	13,709,475.00	17,595,703.00	77.9%
		Historical Average Ratio:	83.0%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**80.0% to 86.0%**	**80.0% to 86.0%**	**80.0% to 86.0%**

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 (2019-20)	14,446,857.00	17,433,241.00	82.9%	Met
1st Subsequent Year (2020-21)	14,911,797.00	18,000,461.41	82.8%	Met
2nd Subsequent Year (2021-22)	15,272,384.00	18,455,007.19	82.8%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-3.64%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-13.64% to 6.36%**	**-10.00% to 10.00%**	**-10.00% to 10.00%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.64% to 1.36%	-5.00% to 5.00%	-5.00% to 5.00%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	281,832.00		
Budget Year (2019-20)	278,931.00	-1.03%	No
1st Subsequent Year (2020-21)	278,931.00	0.00%	No
2nd Subsequent Year (2021-22)	278,931.00	0.00%	No

Explanation: (required if Yes)

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

First Prior Year (2018-19)	1,762,351.00		
Budget Year (2019-20)	1,259,644.00	-28.52%	Yes
1st Subsequent Year (2020-21)	1,253,969.00	-0.45%	No
2nd Subsequent Year (2021-22)	1,251,318.00	-0.21%	No

Explanation: (required if Yes) RUSD received state on-time funds for the 2018-19 fiscal year. However, RUSD is not expecting one-time state funds in the 2019-20 fiscal year.

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

First Prior Year (2018-19)	5,189,698.00		
Budget Year (2019-20)	5,198,950.00	0.18%	No
1st Subsequent Year (2020-21)	5,292,174.00	1.79%	No
2nd Subsequent Year (2021-22)	5,377,476.00	1.61%	No

Explanation: (required if Yes)

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

First Prior Year (2018-19)	1,593,846.05		
Budget Year (2019-20)	1,192,256.00	-25.20%	Yes
1st Subsequent Year (2020-21)	1,229,931.00	3.16%	No
2nd Subsequent Year (2021-22)	1,267,444.00	3.05%	No

Explanation: (required if Yes) RUSD does not include carry-over fundds in its Proposed Budget. Any prior-year remaining balances attributed to school sites or deparments are budgeted during the 1st Interim reporting period.

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

First Prior Year (2018-19)	3,459,591.00		
Budget Year (2019-20)	2,561,277.00	-25.97%	Yes
1st Subsequent Year (2020-21)	2,651,145.00	3.51%	No
2nd Subsequent Year (2021-22)	2,741,944.00	3.42%	No

Explanation: (required if Yes)
RUSD does not include carry-over fundds in its Proposed Budget. Any prior-year remaining balances attributed to school sites or deparments are budgeted during the 1st Interim reporting period.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2018-19)	7,233,881.00		
Budget Year (2019-20)	6,737,525.00	-6.86%	Met
1st Subsequent Year (2020-21)	6,825,074.00	1.30%	Met
2nd Subsequent Year (2021-22)	6,907,725.00	1.21%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2018-19)	5,053,437.05		
Budget Year (2019-20)	3,753,533.00	-25.72%	Not Met
1st Subsequent Year (2020-21)	3,881,076.00	3.40%	Met
2nd Subsequent Year (2021-22)	4,009,388.00	3.31%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

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

Explanation: Books and Supplies (linked from 6B if NOT met)
RUSD does not include carry-over fundds in its Proposed Budget. Any prior-year remaining balances attributed to school sites or deparments are budgeted during the 1st Interim reporting period.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
RUSD does not include carry-over fundds in its Proposed Budget. Any prior-year remaining balances attributed to school sites or deparments are budgeted during the 1st Interim reporting period.

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? — No

   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)	24,121,751.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	24,121,751.00	723,652.53	732,460.00	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)])
- [ ] Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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 (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	923,055.00	977,073.00	972,098.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	5,557,552.08	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	(10.00)
	e. Available Reserves (Lines 1a through 1d)	923,055.00	6,534,625.08	972,088.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	21,472,082.50	22,211,273.75	24,403,712.05
	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)	21,472,082.50	22,211,273.75	24,403,712.05
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.3%	29.4%	4.0%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.4%**	**9.8%**	**1.3%**

[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 (2016-17)	387,359.44	15,214,485.34	N/A	Met
Second Prior Year (2017-18)	945,253.77	15,776,516.57	N/A	Met
First Prior Year (2018-19)	(405,587.00)	17,595,703.00	2.3%	Not Met
Budget Year (2019-20) (Information only)	63,085.00	17,433,241.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 1,312

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 (2016-17)	5,204,117.87	5,204,117.87	0.0%	Met
Second Prior Year (2017-18)	5,591,477.31	5,591,477.31	0.0%	Met
First Prior Year (2018-19)	6,536,731.08	6,536,731.08	0.0%	Met
Budget Year (2019-20) (Information only)	6,131,144.08			

[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 $69,000 (greater of)	0	to	300
4% or $69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,312	1,282	1,267
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? No
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	24,121,751.00	24,901,643.00	25,475,443.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	24,121,751.00	24,901,643.00	25,475,443.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	723,652.53	747,049.29	764,263.29
6.	Reserve Standard - by Amount ($69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**723,652.53**	**747,049.29**	**764,263.29**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	964,870.00	996,066.00	1,019,018.00
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)	(10.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	964,860.00	996,066.00	1,019,018.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	**723,652.53**	**747,049.29**	**764,263.29**
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2018-19)	(2,575,329.00)			
Budget Year (2019-20)	(2,716,060.00)	140,731.00	5.5%	Met
1st Subsequent Year (2020-21)	(2,776,115.00)	60,055.00	2.2%	Met
2nd Subsequent Year (2021-22)	(2,985,415.00)	209,300.00	7.5%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2018-19)	409,400.00			
Budget Year (2019-20)	409,400.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	409,400.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	409,400.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met

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

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

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

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

1a. 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, 2019
Capital Leases	16	Fund 51	Fund 51	26,631,577
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:				26,631,577

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
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 (2018-19)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — Yes
   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 date of the OPEB valuation	Jun 30, 2015

5. OPEB Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	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:

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: End Date:

5. Salary settlement:

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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:

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: End Date:

5. Salary settlement:

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases			

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

		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	57,484	39,948	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	4.5%	3.0%	0.0%

Negotiations Not Settled

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4. Amount included for any tentative salary schedule increases			

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 approve an update to the LCAP effective for the budget year?	Yes
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.	Jun 11, 2019

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?	Yes

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			7,210,999.00	5,899,748.00	5,237,778.00	3,610,808.00	1,621,838.00	159,868.00	7,771,860.00	7,712,407.00
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	455,000.00	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	455,000.00	9,586,400.00	1,900,000.00	547,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		86,555.00	915,000.00	915,000.00	915,000.00	915,000.00	915,000.00	915,000.00	915,000.00
Classified Salaries	2000-2999		154,996.00	291,170.00	291,170.00	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	485,800.00	485,800.00	485,800.00	593,238.00	593,238.00	593,238.00
Books and Supplies	4000-4999		325,000.00	300,000.00	120,000.00	172,000.00	50,000.00	45,000.00	30,045.00	30,045.00
Services	5000-5999		275,000.00	250,000.00	300,000.00	150,000.00	130,000.00	130,000.00	130,000.00	239,255.00
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	45,000.00	0.00	0.00	82,585.00
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			966,551.00	2,421,970.00	2,111,970.00	2,013,970.00	1,916,970.00	1,974,408.00	1,959,453.00	2,151,293.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		5,300.00	1,800,000.00	70,000.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	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)			(1,311,251.00)	(661,970.00)	(1,626,970.00)	(1,988,970.00)	(1,461,970.00)	7,611,992.00	(59,453.00)	(1,604,293.00)
F. ENDING CASH (A + E)			5,899,748.00	5,237,778.00	3,610,808.00	1,621,838.00	159,868.00	7,771,860.00	7,712,407.00	6,108,114.00
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		6,108,114.00	4,056,821.00	10,451,673.00	9,729,311.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	77,000.00	0.00	87,194.00	0.00	0.00	318,194.00	318,194.00
Property Taxes	8020-8079	0.00	7,940,195.00	600,000.00	45,000.00			16,730,195.00	16,730,195.00
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	78,931.00	0.00			278,931.00	278,931.00
Other State Revenue	8300-8599	0.00	0.00	0.00	59,644.00			1,259,644.00	1,259,644.00
Other Local Revenue	8600-8799	0.00	528,950.00	750,000.00	1,000,000.00			5,198,950.00	5,198,950.00
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	1,428,931.00	1,191,838.00	0.00	0.00	24,195,314.00	24,195,314.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	915,000.00	915,000.00	915,000.00	915,000.00			10,151,555.00	10,151,555.00
Classified Salaries	2000-2999	291,170.00	291,170.00	291,170.00	291,170.00			3,357,866.00	3,357,866.00
Employee Benefits	3000-3999	593,238.00	593,238.00	593,238.00	593,236.00			6,220,864.00	6,220,864.00
Books and Supplies	4000-4999	30,045.00	30,045.00	30,045.00	30,031.00			1,192,256.00	1,192,256.00
Services	5000-5999	239,255.00	239,255.00	239,255.00	239,257.00			2,561,277.00	2,561,277.00
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	82,593.00			637,933.00	637,933.00
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		2,151,293.00	2,151,293.00	2,151,293.00	2,151,287.00	0.00	0.00	24,121,751.00	24,121,751.00
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)		(2,051,293.00)	6,394,852.00	(722,362.00)	(959,449.00)	0.00	0.00	1,558,863.00	73,563.00
F. ENDING CASH (A + E)		4,056,821.00	10,451,673.00	9,729,311.00	8,769,862.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,769,862.00	

ANNUAL BUDGET REPORT:
July 1, 2019 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: RUSD District Office
Date: June 01, 2019

Public Hearing:

Place: RUSD Board Room
Date: June 04, 2019
Time: 06:00 PM

Adoption Date: June 11, 2019

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

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 (2018-19) 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 approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 11, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

( ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	$
Less: Amount of total liabilities reserved in budget:	$
Estimated accrued but unfunded liabilities:	$ 0.00

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

Signed _____ Date of Meeting: _____

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

For additional information on this certification, please contact:

Name: Carlos Estrella

Title: Business Manager

Telephone: (415)383-1116

E-mail: cestrella@reedschools.org

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 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	17,048,389.00	3.81%	17,697,461.00	3.83%	18,375,335.00
2. Federal Revenues	8100-8299	278,931.00	0.00%	278,931.00	0.00%	278,931.00
3. Other State Revenues	8300-8599	1,259,644.00	-0.45%	1,253,969.00	-0.21%	1,251,318.00
4. Other Local Revenues	8600-8799	5,198,950.00	1.79%	5,292,174.00	1.61%	5,377,476.00
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)		24,195,314.00	3.04%	24,931,935.00	3.05%	25,692,460.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,151,555.00		10,466,137.00
b. Step & Column Adjustment				101,105.00		269,847.00
c. Cost-of-Living Adjustment				213,477.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,151,555.00	3.10%	10,466,137.00	2.58%	10,735,984.00
2. Classified Salaries						
a. Base Salaries				3,357,866.00		3,459,924.00
b. Step & Column Adjustment				18,549.00		48,635.00
c. Cost-of-Living Adjustment				83,509.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,357,866.00	3.04%	3,459,924.00	1.41%	3,508,559.00
3. Employee Benefits	3000-3999	6,220,864.00	3.48%	6,437,435.00	1.82%	6,554,585.00
4. Books and Supplies	4000-4999	1,192,256.00	3.16%	1,229,931.00	3.05%	1,267,444.00
5. Services and Other Operating Expenditures	5000-5999	2,561,277.00	3.51%	2,651,145.00	3.42%	2,741,944.00
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	637,933.00	3.00%	657,071.00	1.50%	666,927.00
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)		24,121,751.00	3.23%	24,901,643.00	2.30%	25,475,443.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		73,563.00		30,292.00		217,017.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,725,574.35		6,799,137.35		6,829,429.35
2. Ending Fund Balance (Sum lines C and D1)		6,799,137.35		6,829,429.35		7,046,446.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	604,918.27		398,316.68		305,175.87
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	5,227,359.08		5,433,046.67		5,720,252.48
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	964,870.00		996,066.00		1,019,018.00
2. Unassigned/Unappropriated	9790	(10.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,799,137.35		6,829,429.35		7,046,446.35

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	964,870.00		996,066.00		1,019,018.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(10.00)		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)		964,860.00		996,066.00		1,019,018.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
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?	No					
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)		1,311.53		1,282.40		1,266.85
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		24,121,751.00		24,901,643.00		25,475,443.00
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)		24,121,751.00		24,901,643.00		25,475,443.00
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)		723,652.53		747,049.29		764,263.29
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)		723,652.53		747,049.29		764,263.29
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SACS2019 Financial Reporting Software - 2019.1.0
5/29/2019 10:53:21 AM **21-65425-0000000**

July 1 Budget
2019-20 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.

SACS2019 Financial Reporting Software - 2019.1.0
5/29/2019 10:53:47 AM **21-65425-0000000**

July 1 Budget
2018-19 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.

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepa				43601		v20.1a
LOCAL CONTROL FUNDING FORMULA						***2018-19***
CALCULATE LCFF TARGET						
					COLA & Augmentation	3.700%
Unduplicated as % of Enrollment		3 yr average		6.20%	6.20%	**2018-19**
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	510.12	7,459	776	102	-	4,252,929
Grades 4-6	532.82	7,571		94	-	4,084,002
Grades 7-8	351.09	7,796		97	-	2,771,038
Grades 9-12	-	9,034	235	115	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,394.03	10,576,063	395,853	136,051	-	11,107,967
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						24,305
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**11,132,272**
Funded Based on Target Formula *(based on prior year P-2 certification)*						**FALSE**
ECONOMIC RECOVERY TARGET PAYMENT					3/4	**77,355**
CALCULATE LCFF FLOOR						
				12-13 Rate	18-19 ADA	
Current year Funded ADA times Base per ADA				5,284.70	1,394.03	7,367,030
Current year Funded ADA times Other RL per ADA				67.15	1,394.03	93,609
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						850,660
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						(850,660)
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				$ 2,124.33	1,394.03	2,961,380
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						**10,422,019**

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepa			43601		v20.1a
LOCAL CONTROL FUNDING FORMULA					***2018-19***
CALCULATE LCFF PHASE-IN ENTITLEMENT					
					2018-19
LOCAL CONTROL FUNDING FORMULA TARGET					11,132,272
LOCAL CONTROL FUNDING FORMULA FLOOR					10,422,019
LCFF Need *(LCFF Target less LCFF Floor, if positive)*					710,253
Current Year Gap Funding				100.00%	710,253
ECONOMIC RECOVERY PAYMENT					77,355
Miscellaneous Adjustments					-
LCFF Entitlement before Minimum State Aid provision					**11,209,627**
CALCULATE STATE AID					
Transition Entitlement					11,209,627
Local Revenue (including RDA)					(16,130,964)
Gross State Aid					-
CALCULATE MINIMUM STATE AID					
		12-13 Rate	18-19 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA		5,351.86	1,394.03		7,460,653
2012-13 NSS Allowance (deficited)					-
Minimum State Aid Adjustments					-
Less Current Year Property Taxes/In Lieu					(16,130,964)
Subtotal State Aid for Historical RL/Charter General BG					-
Categorical funding from 2012-13					-
Charter Categorical Block Grant adjusted for ADA					-
Minimum State Aid Guarantee					-
CHARTER SCHOOL MINIMUM STATE AID OFFSET					
Local Control Funding Formula Floor plus Funded Gap					-
Minimum State Aid plus Property Taxes including RDA					-
Offset					-
Minimum State Aid Prior to Offset					-
Total Minimim State Aid with Offset					-
TOTAL STATE AID					-
Additional State Aid (Additional SA)					-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					11,209,627
CHANGE OVER PRIOR YEAR		1.32%	146,285		
LCFF Entitlement PER ADA					8,041
PER ADA CHANGE OVER PRIOR YEAR		6.93%	521		
BASIC AID STATUS (school districts only)					*Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES					
			Increase		2018-19
State Aid		0.00%	-		-
Property Taxes net of in-lieu		5.29%	809,963		16,130,964
Charter in-Lieu Taxes		0.00%	-		-
LCFF pre COE, Choice, Supp		5.29%	809,963		16,130,964

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepa										43601
LOCAL CONTROL FUNDING FORMULA						***2019-20***				
CALCULATE LCFF TARGET										
				COLA & Augmentation		3.260%				COLA & A
Unduplicated as % of Enrollment		3 yr average		6.30%	6.30%	**2019-20**		3 yr average		6.32%
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp
Grades TK-3	493.50	7,702	801	107	-	4,249,103	495.84	7,933	825	111
Grades 4-6	481.11	7,818		99	-	3,808,711	472.41	8,053		102
Grades 7-8	355.74	8,050		101	-	2,899,790	347.39	8,292		105
Grades 9-12	-	9,329	243	121	-	-	-	9,609	250	125
Subtract NSS	-	-	-			-	-	-	-	
NSS Allowance		-				-		-		
TOTAL BASE	1,330.35	10,425,962	395,294	136,349	-	10,957,605	1,315.64	10,618,375	409,068	139,387
Targeted Instructional Improvement Block Grant						-				
Home-to-School Transportation						24,305				
Small School District Bus Replacement Program						-				
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**10,981,910**				
Funded Based on Target Formula *(based on prior year P-2 certification)*						**TRUE**				
ECONOMIC RECOVERY TARGET PAYMENT					100%	**103,140**				
CALCULATE LCFF FLOOR										
				12-13 Rate	19-20 ADA					12-13 Rate
Current year Funded ADA times Base per ADA				5,284.70	1,330.35	7,030,501				5,284.70
Current year Funded ADA times Other RL per ADA				67.15	1,330.35	89,333				67.15
Necessary Small School Allowance at 12-13 rates						-				
2012-13 Categoricals						850,660				
Floor Adjustments						-				
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-				-
Less Fair Share Reduction						(850,660)				
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-				-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				$ 2,633.83	1,330.35	3,503,916				$ 2,633.83
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						**10,623,750**				

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepa						43601
LOCAL CONTROL FUNDING FORMULA			***2019-20***			
CALCULATE LCFF PHASE-IN ENTITLEMENT						
			2019-20			
LOCAL CONTROL FUNDING FORMULA TARGET			10,981,910			
LOCAL CONTROL FUNDING FORMULA FLOOR			10,623,750			
LCFF Need *(LCFF Target less LCFF Floor, if positive)*			-			
Current Year Gap Funding		100.00%	-			
ECONOMIC RECOVERY PAYMENT			103,140			
Miscellaneous Adjustments			-			
LCFF Entitlement before Minimum State Aid provision			**11,085,050**			
CALCULATE STATE AID						
Transition Entitlement			11,085,050			
Local Revenue (including RDA)			(16,851,749)			
Gross State Aid			-			
CALCULATE MINIMUM STATE AID						
	12-13 Rate	19-20 ADA	N/A		12-13 Rate	20-21 ADA
2012-13 RL/Charter Gen BG adjusted for ADA	5,351.86	1,330.35	7,119,847		5,351.86	1,315.64
2012-13 NSS Allowance (deficited)			-			
Minimum State Aid Adjustments			-			
Less Current Year Property Taxes/In Lieu			(16,851,749)			
Subtotal State Aid for Historical RL/Charter General BG			-			
Categorical funding from 2012-13			-			
Charter Categorical Block Grant adjusted for ADA			-			
Minimum State Aid Guarantee			-			
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Floor plus Funded Gap			-			
Minimum State Aid plus Property Taxes including RDA			-			
Offset			-			
Minimum State Aid Prior to Offset			-			
Total Minimim State Aid with Offset			-			
TOTAL STATE AID			-			
Additional State Aid (Additional SA)			**-**			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			11,085,050			
CHANGE OVER PRIOR YEAR	-1.11%	(124,577)			1.89%	209,225
LCFF Entitlement PER ADA			8,332			
PER ADA CHANGE OVER PRIOR YEAR	3.62%	291			3.04%	253
BASIC AID STATUS (school districts only)			*Basic Aid*			
LCFF SOURCES INCLUDING EXCESS TAXES						
		Increase	2019-20			Increase
State Aid	0.00%	-	-		0.00%	-
Property Taxes net of in-lieu	4.47%	720,785	16,851,749		3.91%	658,562
Charter in-Lieu Taxes	0.00%	-	-		0.00%	-
LCFF pre COE, Choice, Supp	4.47%	720,785	16,851,749		3.91%	658,562

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepa		v20.1a								
LOCAL CONTROL FUNDING FORMULA		***2020-21***						***2021-22***		
CALCULATE LCFF TARGET										
	Augmentation	3.000%					COLA & Augmentation	2.800%		
Unduplicated as % of Enrollment	6.32%	**2020-21**		3 yr average		6.49%	6.49%	**2021-22**		3 yr average
	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base
Grades TK-3	-	4,397,457	523.97	8,155	848	117	-	4,778,532	527.85	8,383
Grades 4-6	-	3,852,404	436.52	8,278		107	-	3,660,416	446.22	8,510
Grades 7-8	-	2,916,968	327.02	8,524		111	-	2,823,700	298.89	8,763
Grades 9-12	-	-	-	9,878	257	132	-	-	-	10,155
Subtract NSS		-	-	-	-			-	-	-
NSS Allowance		-		-				-		-
TOTAL BASE	-	11,166,830	1,287.51	10,674,006	444,327	144,316	-	11,262,649	1,272.96	10,841,472
Targeted Instructional Improvement Block Grant		-						-		
Home-to-School Transportation		24,305						24,305		
Small School District Bus Replacement Program		-						-		
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET		**11,191,135**						**11,286,954**		
Funded Based on Target Formula *(based on prior year P-2 certification)*		**TRUE**						**TRUE**		
ECONOMIC RECOVERY TARGET PAYMENT	100%	**103,140**					100%	**103,140**		
CALCULATE LCFF FLOOR										
	20-21 ADA					12-13 Rate	21-22 ADA			
Current year Funded ADA times Base per ADA	1,315.64	6,952,763				5,284.70	1,287.51	6,804,104		
Current year Funded ADA times Other RL per ADA	1,315.64	88,345				67.15	1,287.51	86,456		
Necessary Small School Allowance at 12-13 rates		-						-		
2012-13 Categoricals		850,660						850,660		
Floor Adjustments		-						-		
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	-	-				-	-	-		
Less Fair Share Reduction		(850,660)						(850,660)		
Non-CDE certified New Charter: District PY rate * CY ADA	-	-				-	-	-		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	1,315.64	3,465,172				$ 2,633.83	1,287.51	3,391,082		
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR		**10,506,280**						**10,281,642**		

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepa	v20.1a					
LOCAL CONTROL FUNDING FORMULA	***2020-21***				***2021-22***	
CALCULATE LCFF PHASE-IN ENTITLEMENT						
	2020-21				**2021-22**	
LOCAL CONTROL FUNDING FORMULA TARGET	11,191,135				11,286,954	
LOCAL CONTROL FUNDING FORMULA FLOOR	10,506,280				10,281,642	
LCFF Need *(LCFF Target less LCFF Floor, if positive)*	-				-	
Current Year Gap Funding	100.00% -			100.00%	-	
ECONOMIC RECOVERY PAYMENT	103,140				103,140	
Miscellaneous Adjustments	-				-	
LCFF Entitlement before Minimum State Aid provision	**11,294,275**				**11,390,094**	
CALCULATE STATE AID						
Transition Entitlement	11,294,275				11,390,094	
Local Revenue (including RDA)	(17,510,311)				(18,195,216)	
Gross State Aid	-				-	
CALCULATE MINIMUM STATE AID						
	N/A	12-13 Rate	21-22 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA	7,041,121	5,351.86	1,287.51		6,890,573	
2012-13 NSS Allowance (deficited)	-				-	
Minimum State Aid Adjustments	-				-	
Less Current Year Property Taxes/In Lieu	(17,510,311)				(18,195,216)	
Subtotal State Aid for Historical RL/Charter General BG	-				-	
Categorical funding from 2012-13	-				-	
Charter Categorical Block Grant adjusted for ADA	-				-	
Minimum State Aid Guarantee	-				-	
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Floor plus Funded Gap	-				-	
Minimum State Aid plus Property Taxes including RDA	-				-	
Offset	-				-	
Minimum State Aid Prior to Offset	-				-	
Total Minimim State Aid with Offset	-				-	
TOTAL STATE AID	-				-	
Additional State Aid (Additional SA)	-				-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	11,294,275				11,390,094	
CHANGE OVER PRIOR YEAR		0.85%	95,819			
LCFF Entitlement PER ADA	8,585				8,847	
PER ADA CHANGE OVER PRIOR YEAR		3.05%	262			
BASIC AID STATUS (school districts only)	*Basic Aid*				*Basic Aid*	
LCFF SOURCES INCLUDING EXCESS TAXES						
	2020-21		Increase		2021-22	
State Aid	-	0.00%	-		-	
Property Taxes net of in-lieu	17,510,311	3.91%	684,905		18,195,216	
Charter in-Lieu Taxes	-	0.00%	-		-	
LCFF pre COE, Choice, Supp	17,510,311	3.91%	684,905		18,195,216	

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepa	43601			v20.1a						v20.1a
LOCAL CONTROL FUNDING FORMULA				***2022-23***						***2023-24***
CALCULATE LCFF TARGET										
		COLA & Augmentation		2.800%				COLA & Augmentation		2.800%
Unduplicated as % of Enrollment		6.51%	6.51%	**2022-23**		3 yr average		6.56%	6.56%	**2023-24**
	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	872	121	-	4,948,858	497.63	8,618	896	125	-	4,796,568
Grades 4-6		111	-	3,846,773	468.44	8,748		115	-	4,151,678
Grades 7-8		114	-	2,653,275	295.89	9,008		118	-	2,700,347
Grades 9-12	264	136	-	-	-	10,439	271	141	-	-
Subtract NSS	-			-	-	-	-			-
NSS Allowance				-		-				-
TOTAL BASE	460,285	147,149	-	11,448,906	1,261.96	11,051,865	445,877	150,851	-	11,648,593
Targeted Instructional Improvement Block Grant				-						-
Home-to-School Transportation				24,305						24,305
Small School District Bus Replacement Program				-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET				**11,473,211**						**11,672,898**
Funded Based on Target Formula *(based on prior year P-2 certification)*				**TRUE**						**TRUE**
ECONOMIC RECOVERY TARGET PAYMENT			100%	**103,140**					100%	**103,140**
CALCULATE LCFF FLOOR										
		12-13 Rate	22-23 ADA					12-13 Rate	23-24 ADA	
Current year Funded ADA times Base per ADA		5,284.70	1,272.96	6,727,212				5,284.70	1,261.96	6,669,080
Current year Funded ADA times Other RL per ADA		67.15	1,272.96	85,479				67.15	1,261.96	84,741
Necessary Small School Allowance at 12-13 rates				-						-
2012-13 Categoricals				850,660						850,660
Floor Adjustments				-						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA		-	-	-				-	-	-
Less Fair Share Reduction				(850,660)						(850,660)
Non-CDE certified New Charter: District PY rate * CY ADA		-	-	-				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA		$ 2,633.83	1,272.96	3,352,760				$ 2,633.83	1,261.96	3,323,788
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR				**10,165,451**						**10,077,609**

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepa		43601		v20.1a				v20.1a
LOCAL CONTROL FUNDING FORMULA				***2022-23***				***2023-24***
CALCULATE LCFF PHASE-IN ENTITLEMENT								
				2022-23				**2023-24**
LOCAL CONTROL FUNDING FORMULA TARGET				11,473,211				11,672,898
LOCAL CONTROL FUNDING FORMULA FLOOR				10,165,451				10,077,609
LCFF Need *(LCFF Target less LCFF Floor, if positive)*				-				-
Current Year Gap Funding			100.00%	-			100.00%	-
ECONOMIC RECOVERY PAYMENT				103,140				103,140
Miscellaneous Adjustments				-				-
LCFF Entitlement before Minimum State Aid provision				**11,576,351**				**11,776,038**
CALCULATE STATE AID								
Transition Entitlement				11,576,351				11,776,038
Local Revenue (including RDA)				(18,907,517)				(19,648,310)
Gross State Aid				-				-
CALCULATE MINIMUM STATE AID								
	12-13 Rate	22-23 ADA		N/A	12-13 Rate	23-24 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,351.86	1,272.96		6,812,704	5,351.86	1,261.96		6,753,833
2012-13 NSS Allowance (deficited)				-				-
Minimum State Aid Adjustments				-				-
Less Current Year Property Taxes/In Lieu				(18,907,517)				(19,648,310)
Subtotal State Aid for Historical RL/Charter General BG				-				-
Categorical funding from 2012-13				-				-
Charter Categorical Block Grant adjusted for ADA				-				-
Minimum State Aid Guarantee				-				-
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
Local Control Funding Formula Floor plus Funded Gap				-				-
Minimum State Aid plus Property Taxes including RDA				-				-
Offset				-				-
Minimum State Aid Prior to Offset				-				-
Total Minimim State Aid with Offset				-				-
TOTAL STATE AID				-				-
Additional State Aid (Additional SA)				-				-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				11,576,351				11,776,038
CHANGE OVER PRIOR YEAR	1.64%	186,257			1.72%	199,687		
LCFF Entitlement PER ADA				9,094				9,332
PER ADA CHANGE OVER PRIOR YEAR	2.79%	247			2.62%	238		
BASIC AID STATUS (school districts only)				*Basic Aid*				*Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES								
		Increase		2022-23		Increase		2023-24
State Aid	0.00%	-		-	0.00%	-		-
Property Taxes net of in-lieu	3.91%	712,301		18,907,517	3.92%	740,793		19,648,310
Charter in-Lieu Taxes	0.00%	-		-	0.00%	-		-
LCFF pre COE, Choice, Supp	3.91%	712,301		18,907,517	3.92%	740,793		19,648,310

LCFF Calculator Universal Assumptions

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepared b

LEA: **Reed Union Elementary**
District

65425 **5 digit District code or 7 digit School code** *(from the CDS code)*
Yes **Did the CDS code exist in 2012-13?** *(for calculation of EPA only)*
2013-14 **First LCFF certification year** *(clears prior years on the Calculator tab)*

Projection Title: **Budget Adoption 2019-20 prepared by MCOE**

Projection Date: 05/16/19

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Statutory COLA & Augmentation *(prefilled as calculated by the Department of Finance, DOF)*	3.70%	3.26%	3.00%	2.80%	2.80%	2.80%
Statutory COLA	*2.71%*	*3.26%*	*3.00%*	*2.80%*	*2.80%*	*2.80%*
Augmentation	*0.99%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
LCFF Gap Closed Percentage *(prefilled as calculated by the Department of Finance, DOF)*	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Statewide 90th percentile rate *(used in Economic Recovery Target, ERT, calculation only)*	---	---	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	25.89%	25.89%	25.89%	25.89%	25.89%	25.89%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	25.89%	25.89%	25.89%	25.89%	25.89%	25.89%
Historical Difference in EPA Rates between Annual & P-2						
Local EPA Accrual		$ -	$ -	$ -	$ -	$ -

PER ADA FUNDING LEVELS *(calculated at TARGET)*

Base Grants						
Grades TK-3	$ 7,459	$ 7,702	$ 7,933	$ 8,155	$ 8,383	$ 8,618
Grades 4-6	$ 7,571	$ 7,818	$ 8,053	$ 8,278	$ 8,510	$ 8,748
Grades 7-8	$ 7,796	$ 8,050	$ 8,292	$ 8,524	$ 8,763	$ 9,008
Grades 9-12	$ 9,034	$ 9,329	$ 9,609	$ 9,878	$ 10,155	$ 10,439
Grade Span Adjustment						
Grades TK-3	$ 776	$ 801	$ 825	$ 848	$ 872	$ 896
Grades 9-12	$ 235	$ 243	$ 250	$ 257	$ 264	$ 271
Necessary Small School Selection *(if applicable)*						
NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

LCFF Calculator Universal Assumptions

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepared b

LEA: **Reed Union Elementary**
District

65425 **5 digit District code or 7 digit School code** *(from the CDS code)*

Yes **Did the CDS code exist in 2012-13?** *(for calculation of EPA only)*

2013-14 **First LCFF certification year** *(clears prior years on the Calculator tab)*

Projection Title: **Budget Adoption 2019-20 prepared by MCOE**

Projection Date: 05/16/19

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

LCFF Calculator Universal Assumptions

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepared b

LEA: **Reed Union Elementary**
District

65425 **5 digit District code or 7 digit School code** *(from the CDS code)*
Yes **Did the CDS code exist in 2012-13?** *(for calculation of EPA only)*
2013-14 **First LCFF certification year** *(clears prior years on the Calculator tab)*

Projection Title: **Budget Adoption 2019-20 prepared by MCOE**

Projection Date: 05/16/19

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Supplemental Grant	**20.00%**	**20.00%**	**20.00%**	**20.00%**	**20.00%**	**20.00%**
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	$ 1,647	$ 1,701	$ 1,752	$ 1,801	$ 1,851	$ 1,903
Grades 4-6	$ 1,514	$ 1,564	$ 1,611	$ 1,656	$ 1,702	$ 1,750
Grades 7-8	$ 1,559	$ 1,610	$ 1,658	$ 1,705	$ 1,753	$ 1,802
Grades 9-12	$ 1,854	$ 1,914	$ 1,972	$ 2,027	$ 2,084	$ 2,142
Actual - 1.00 ADA, Local UPP as follows:	*6.20%*	*6.30%*	*6.32%*	*6.49%*	*6.51%*	*6.56%*
Grades TK-3	$ 102	$ 107	$ 111	$ 117	$ 121	$ 125
Grades 4-6	$ 94	$ 99	$ 102	$ 107	$ 111	$ 115
Grades 7-8	$ 97	$ 101	$ 105	$ 111	$ 114	$ 118
Grades 9-12	$ 115	$ 121	$ 125	$ 132	$ 136	$ 141
Concentration Grant (>55% population)	**50.00%**	**50.00%**	**50.00%**	**50.00%**	**50.00%**	**50.00%**
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	$ 4,118	$ 4,252	$ 4,379	$ 4,502	$ 4,628	$ 4,757
Grades 4-6	$ 3,786	$ 3,909	$ 4,027	$ 4,139	$ 4,255	$ 4,374
Grades 7-8	$ 3,898	$ 4,025	$ 4,146	$ 4,262	$ 4,382	$ 4,504
Grades 9-12	$ 4,635	$ 4,786	$ 4,930	$ 5,068	$ 5,210	$ 5,355
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -	$ -	$ -	$ -	$ -
Grades 4-6	$ -	$ -	$ -	$ -	$ -	$ -
Grades 7-8	$ -	$ -	$ -	$ -	$ -	$ -
Grades 9-12	$ -	$ -	$ -	$ -	$ -	$ -

Steve Armstrong
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LCFF Calculator Universal Assumptions

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepared b

LEA: **Reed Union Elementary**
District

65425 **5 digit District code or 7 digit School code** *(from the CDS code)*

Yes **Did the CDS code exist in 2012-13?** *(for calculation of EPA only)*

2013-14 **First LCFF certification year** *(clears prior years on the Calculator tab)*

Projection Title: **Budget Adoption 2019-20 prepared by MCOE**

Projection Date: 05/16/19

2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
415-499-5832					

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepared by MCOE 5/16/19

		2018-19	2019-20	2020-21	2021-22	2022-23
COLA & Augmentation		3.70%	3.26%	3.00%	2.80%	2.80%
GAP Funding rate		100.00%	100.00%	100.00%	100.00%	100.00%
Estimated Property Taxes (with RDA)	A-6	16,130,964	16,851,749	17,510,311	18,195,216	18,907,517
Less In-Lieu transfer		$ -	$ -	$ -	$ -	$ -
Total Local Revenue		$ 16,130,964	$ 16,851,749	$ 17,510,311	$ 18,195,216	$ 18,907,517
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.

		2018-19	2019-20	2020-21	2021-22	2022-23
Floor Adjustments	B-10	-				
Miscellaneous Adjustments	E-1	-				
Minimum State Aid Adjustments	G-5	-				
Funded Based on Target Formula	True/False	FALSE	TRUE	TRUE	TRUE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

		2018-19	2019-20	2020-21	2021-22	2022-23
District Enrollment	A-1 / A-3	1,364	1,349	1,320	1,305	1,290
COE Enrollment	A-2 / A-4	5	5	5	5	5
Total Enrollment		1,369	1,354	1,325	1,310	1,295
District Unduplicated Pupil Count	B-1 / B-3	81	87	85	84	84
COE Unduplicated Pupil Count	B-2 / B-4	1	1	1	1	1
Total Unduplicated Pupil Count		82	88	86	85	85
		3-yr rolling percentage	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*
Single Year Unduplicated Pupil Percentage		5.99%	6.50%	6.49%	6.49%	6.56%
Unduplicated Pupil Percentage (%)		**6.20%**	**6.30%**	**6.32%**	**6.49%**	**6.51%**

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepared by MCOE 5/16/19

			2018-19	2019-20	2020-21	2021-22	2022-23
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:		2018-19	2019-20	2020-21	2021-22	2022-23
CURRENT YEAR ADA:							
Grades TK-3	P-2	B-1	491.39	493.73	521.86	525.74	495.52
Grades 4-6	(Annual for Special	B-2	477.21	468.51	432.62	442.32	464.54
Grades 7-8	Day Class extended	B-3	354.64	346.29	325.92	297.79	294.79
Grades 9-12	year)	B-4	-				
Non Public School, NPS-Licensed Children Institutions, Community Day School:							
Grades TK-3		E-1	-	0.00	0.00	0.00	0.00
Grades 4-6	Annual	E-2	2.05	2.05	2.05	2.05	2.05
Grades 7-8		E-3	0.11	0.11	0.11	0.11	0.11
Grades 9-12		E-4	-	0.00	0.00	0.00	0.00
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)							
DISTRICT TOTAL			1,325.40	1,310.69	1,282.56	1,268.01	1,257.01
County operated (Community School, Special Ed):							
Grades TK-3		E-6 & E-11	2.11	2.11	2.11	2.11	2.11
Grades 4-6	P-2 / Annual	E-7 & E-12	1.85	1.85	1.85	1.85	1.85
Grades 7-8		E-8 & E-13	0.99	0.99	0.99	0.99	0.99
Grades 9-12		E-9 & E-14	-	0.00	0.00	0.00	0.00
COUNTY TOTAL			4.95	4.95	4.95	4.95	4.95
RATIO: District ADA to Enrollment			**97.17%**	**97.16%**	**97.16%**	**97.17%**	**97.43%**
RATIO: County ADA to Enrollment			99.00%	99.00%	99.00%	99.00%	99.00%
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT			2018-19	2019-20	2020-21	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)			-	-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepared by MCOE 5/16/19

	2018-19	2019-20	2020-21	2021-22	2022-23
LCFF ADA					
ADA Guarantee - Prior Year	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	508.01	491.39	493.73	521.86	525.74
Grades 4-6	528.92	477.21	468.51	432.62	442.32
Grades 7-8	349.99	354.64	346.29	325.92	297.79
Grades 9-12	-	-	-	-	-
LCFF Subtotal	**1,386.92**	**1,323.24**	**1,308.53**	**1,280.40**	**1,265.85**
NSS	-	-	-	-	-
Combined Subtotal	1,386.92	1,323.24	1,308.53	1,280.40	1,265.85
ADA Guarantee - Current Year					
Grades TK-3	491.39	493.73	521.86	525.74	495.52
Grades 4-6	477.21	468.51	432.62	442.32	464.54
Grades 7-8	354.64	346.29	325.92	297.79	294.79
Grades 9-12	-	-	-	-	-
LCFF Subtotal	1,323.24	1,308.53	1,280.40	1,265.85	1,254.85
NSS	-	-	-	-	-
Combined Subtotal	1,323.24	1,308.53	1,280.40	1,265.85	1,254.85
Change in LCFF ADA	(63.68)	(14.71)	(28.13)	(14.55)	(11.00)
(excludes NSS ADA)	Decline	Decline	Decline	Decline	Decline
Funded LCFF ADA					
Grades TK-3	508.01	491.39	493.73	521.86	525.74
Grades 4-6	528.92	477.21	468.51	432.62	442.32
Grades 7-8	349.99	354.64	346.29	325.92	297.79
Grades 9-12	-	-	-	-	-
Subtotal	1,386.92	1,323.24	1,308.53	1,280.40	1,265.85
	Prior	*Prior*	*Prior*	*Prior*	*Prior*
Funded NSS ADA					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	-	-	-	-	-
	Prior	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated					
Grades TK-3	2.11	2.11	2.11	2.11	2.11
Grades 4-6	3.90	3.90	3.90	3.90	3.90
Grades 7-8	1.10	1.10	1.10	1.10	1.10
Grades 9-12	-	-	-	-	-
Subtotal	7.11	7.11	7.11	7.11	7.11

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepared by MCOE 5/16/19

	2018-19	2019-20	2020-21	2021-22	2022-23
Combined Total					
Grades TK-3	510.12	493.50	495.84	523.97	527.85
Grades 4-6	532.82	481.11	472.41	436.52	446.22
Grades 7-8	351.09	355.74	347.39	327.02	298.89
Grades 9-12	-	-	-	-	-
Total	1,394.03	1,330.35	1,315.64	1,287.51	1,272.96

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepared by MCOE

		2023-24
COLA & Augmentation		2.80%
GAP Funding rate		100.00%
Estimated Property Taxes (with RDA)	A-6	19,648,310
Less In-Lieu transfer		$ -
Total Local Revenue		$ 19,648,310
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
Floor Adjustments	B-10	
Miscellaneous Adjustments	E-1	
Minimum State Aid Adjustments	G-5	
Funded Based on Target Formula	True/False	TRUE

UNDUPLICATED PUPIL PERCENTAGE

		2023-24
District Enrollment	A-1 / A-3	1,276
COE Enrollment	A-2 / A-4	5
Total Enrollment		1,281
District Unduplicated Pupil Count	B-1 / B-3	84
COE Unduplicated Pupil Count	B-2 / B-4	1
Total Unduplicated Pupil Count		85

	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	6.64%
Unduplicated Pupil Percentage (%)	**6.56%**

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepared by MCOE

			2023-24
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	B-1	465.04
Grades 4-6	(Annual for Special	B-2	485.88
Grades 7-8	Day Class extended	B-3	289.82
Grades 9-12	year)	B-4	
Non Public School, NPS-Licensed Children Institutions, Community Day School:			
Grades TK-3		E-1	0.00
Grades 4-6	Annual	E-2	2.05
Grades 7-8		E-3	0.11
Grades 9-12		E-4	0.00
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)			
DISTRICT TOTAL			1,242.89
County operated (Community School, Special Ed):			
Grades TK-3		E-6 & E-11	2.11
Grades 4-6	P-2 / Annual	E-7 & E-12	1.85
Grades 7-8		E-8 & E-13	0.99
Grades 9-12		E-9 & E-14	0.00
COUNTY TOTAL			4.95
RATIO: District ADA to Enrollment			**97.44%**
RATIO: County ADA to Enrollment			99.00%
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)			-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - Budget Adoption 2019-20 prepared by MCOE

	2023-24
LCFF ADA	
ADA Guarantee - Prior Year	2023-24
Grades TK-3	495.52
Grades 4-6	464.54
Grades 7-8	294.79
Grades 9-12	-
LCFF Subtotal	**1,254.85**
NSS	-
Combined Subtotal	1,254.85
ADA Guarantee - Current Year	
Grades TK-3	465.04
Grades 4-6	485.88
Grades 7-8	289.82
Grades 9-12	-
LCFF Subtotal	1,240.73
NSS	-
Combined Subtotal	1,240.73
Change in LCFF ADA	(14.12)
(excludes NSS ADA)	Decline
Funded LCFF ADA	
Grades TK-3	495.52
Grades 4-6	464.54
Grades 7-8	294.79
Grades 9-12	-
Subtotal	1,254.85
	Prior
Funded NSS ADA	
Grades TK-3	-
Grades 4-6	-
Grades 7-8	-
Grades 9-12	-
Subtotal	-
	Prior
NPS, CDS, & COE Operated	
Grades TK-3	2.11
Grades 4-6	3.90
Grades 7-8	1.10
Grades 9-12	-
Subtotal	7.11

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF	
Reed Union Elementary (65425) - Budget Adoption 2019-20 prepared by MCOE	
	2023-24
Combined Total	
Grades TK-3	497.63
Grades 4-6	468.44
Grades 7-8	295.89
Grades 9-12	-
Total	1,261.96

The Marin Common Message

May Revision 2019

MARIN COUNTY OFFICE OF EDUCATION

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2019-20 Preliminary Budget Key Guidance

The May Revision confirms that General Fund revenues increased by $3.2 billion since the release of the Governor's January budget. The administration attributes these gains primarily to short-term personal income gains stemming from a strong stock market and initial public offerings of stock of large California-based companies, as well as corporate tax revenue from shifting of income in 2017 and 2018 and other one-time revenues from repatriation of foreign earnings associated with the federal tax changes. The revenues are increased short-term from 2017-18 through 2019-20 in the budget forecast, but lower for years beyond the forecast window.

The May Revision maintains full funding of the Local Control Funding Formula (LCFF), contributions to the Rainy Day Budget Reserve (Prop. 2, 2014), and a first-time deposit to the Public School System Stabilization Account (PSSSA). Relative to the January Governor's Budget, Prop. 98 funding at May Revision is up by $78.4 million in 2017-18, $278 million in 2018-19, and $389.3 million in 2019-20. The Governor maintains the same education priorities with some funding adjustments, but with the entire $389.3 million of new Prop. 98 funding going into the PSSSA. The large funding priorities as of May:

- $2 billion in Prop. 98 funding dedicated to the statutory COLA of 3.26%;
- $3.15 billion non-Prop. 98 funds toward debt payments to the CalSTRS liability for school employers;
- $696.2 million ongoing for Prop. 98 special education; and
- $1.5 billion in state bonds to allow agencies greater access to funds for facilities projects.

Significant Changes Since 2nd Interim

- Statutory COLA 3.26%
- The May Revision adds $150 million to the January proposal of one-time non-Prop. 98 appropriation ($500 million total) to further reduce the 2019-20 CalSTRS employer contribution rate to 16.7%.
- The May Revision includes a proposal of $696.2 million in non-AB 602 funding for supplemental services for students with disabilities, an increase of $119.2 million from the Governor's January Proposal, all of which would now be ongoing.
- The May Revision includes several new investments to increase access to subsidized child care for low-income families. See the Early Childhood Education section for more detail.

Planning Factors for 2019-20 and MYPs

Key planning factors for LEAs to incorporate into their 2019-20 budgets and MYPs are listed below and are based on the Governor's May Revision. In addition, LEAs should take into consideration any local statutory adjustments that may affect their budget, such as minimum wage adjustments.

Planning Factor	2019-20	2020-21	2021-22
Statutory COLA (DOF)	3.26%	3.00%	2.80%
STRS Employer Statutory Rates (statute until 2020-21)	18.13%	19.10%	*18.3%
STRS Employer Statutory Rates (Proposed Buydown)	*16.70%	*18.10%	*17.80%
PERS Employer Projected Rates (May 2019)	20.733%	23.60%	24.90%
Lottery – Unrestricted per ADA	$151.00	$151.00	$151.00
Lottery – Prop. 20 per ADA	$53.00	$53.00	$53.00
Mandated Block Grant for Districts – K-8 per ADA	$32.18	$33.15	$34.08
Mandated Block Grant for Districts – 9-12 per ADA	$61.94	$63.80	$65.59
Mandated Block Grant for Charters – K-8 per ADA	$16.86	$17.37	$17.86
Mandated Block Grant for Charters – 9-12 per ADA	$46.87	$48.28	$49.63

Planning Factor	2019-20	2020-21	2021-22
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	$30.87	$30.87	$30.87
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	$49.85	$49.85	$49.85
General Child Care (CCTR) Daily Reimbursement Rate	$49.54	$49.54	$49.54
Routine Restricted Maintenance Account	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

*The Governor's May Revision proposes using approximately $850 million to reduce the 2019-20 CalSTRS employer statutory rate from 18.13% to 16.7% and the 2020-21 employer statutory rate from 19.1% to 18.1%.

Reserves/Reserve Cap

The Common Message continues to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The state-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%. In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes versus projected expenditure increases in budget and multiyear projection years
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures

- Offset unfunded liabilities
- Credit ratings and long-term borrowing costs

A prudent reserve affords 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, sometimes unnecessarily, to student programs and employees.

Post-recession economic expansion has matched the longest since World War II. Even a mild recession could result in lower estimated state general fund revenue of $70 billion over a few years. To buffer the state against uncertainty and future budget cuts, the proposed budget is projected to build the Rainy Day Fund to $16.5 billion by the end of 2019-20, by adding another $1.2 billion. The Rainy Day Fund is proposed to reach 100% of its constitutional target (10% of expenditures) by 2020-21, and by 2022-23, the total balance is projected to be approximately $18.7 billion. It is important for districts to recognize the purpose of the Rainy Day Fund is to protect the non-Prop. 98 side of the state budget.

In 2019-20, conditions require a transfer of $389 million to the Public School System Stabilization Account (PSSSA), but the district reserve cap is not operable. The four conditions to enable a transfer to the PSSSA are:

1. Prop. 98 is funded based on Test 1
2. Prop. 98 maintenance factor created prior to 2014-15 is fully repaid
3. Prop. 98 is sufficient for enrollment growth and statutory COLA
4. At least 8% of state general fund revenues must come from capital gains
5. Proposition 98 is not suspended

Under Prop. 2, the amount transferred to the PSSSA is the lower of: (1) the difference between Test 1 and Test 2 levels under Prop. 98 or (2) the portion of capital gains attributable to Prop. 98. The $389 million deposit is the difference between Test 1 and Test 2.

If the reserve cap becomes operable in future years, district reserves would be capped at 10% (including designated and undesignated reserves Fund 01 and Fund 17) as long as the amount in the PSSSA remained at 3% or greater of the Prop. 98 amount in each preceding year. Basic aid and small school districts (those with fewer than 2,501 ADA) are exempted from the reserve cap.

In addition, districts have the option to request a waiver from the county superintendent of schools for up to two consecutive years in a three-year period. Districts are advised to manage and maintain prudent reserves without consideration of the reserve cap language included in Education Code 42127.01.

Negotiations

Although LEAs may benefit from a higher COLA environment than seen in years prior to 2018, the need for fiscal prudence to maintain reserves and restrain from deficit spending is critical.

When planning for negotiations, LEAs should consider the following:

- The Governor's proposed programs funded by non-Prop. 98 dollars (preschool, full-day kindergarten, STRS relief) still need to be enacted.
- Full funding of the LCFF is limited to COLA alone at 3.26%. LEAs may feel the impact of no longer receiving increased funding for LCFF gap closure.
- Full funding of the LCFF also requires districts to maintain a 24:1 class size ratio for kindergarten through grade 3 unless a collectively bargained alternative ratio exists.
- Full funding of the LCFF equates to supplemental and concentration grants also being fully funded, which may require an increase in expenditures and services principally directed to the unduplicated students who generated those dollars.
- Increased costs related to employee health benefits.

Many other risk factors on the horizon affect the negotiating environment and the affordability of collective bargaining agreements:

- New proposal for expanded parental leave (of which most details are unknown).
- Annual increases in the state minimum wage by $1.00 per hour on January 1.
- Increased costs in property and liability insurance premiums.
- The increasing risk of an economic downturn as the expansion cycle exceeds most previous cycles.

Regardless of the economic environment, districts always must be prepared to respond to employee requests for staff compensation and benefit increases. Nonetheless, 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.

Local Control and Accountability Plan (LCAP)

As the final 2019-20 LCAP is prepared for board approval, district CBOs should work with program staff to ensure that the fiscal information presented in the Goals, Actions & Services section is consistent with the proposed 2019-20 budget, and that the information in the Annual Update section is consistent with the estimated actuals for 2018-19.

As a reminder, this year the new LCFF Budget Overview for Parents (https://www.cde.ca.gov/re/lc/documents/budgetoverviewparents.xlsx) is to be attached as a cover to the LCAP, and it must go through the approval process along with the LCAP. The public hearing notice and board agenda item should address the addition of the LCFF Budget Overview for Parents.

In addition to the main LCAP template and the Budget Overview, this year LEAs will need to complete the LCAP Federal Addendum and submit it directly to CDE by July 1, 2019, through CDE's online submission system. The Addendum is tied to an LEA's application for federal funds through the Consolidated Application. CDE issued the following guidance on April 23 through the LCFF listserv:

> Prior to accessing the Addendum submission system, LEAs must review and finalize the Application for funding page in the Consolidated Application Reporting System (CARS). The LEAs will only have access to the sections of the Addendum consistent with the ESSA programs for which the LEA is applying as indicated through CARS.
>
> LEAs may submit the Addendum through the deadline of July 1, 2019. Addendums submitted after the deadline will be processed after the review and approval of the Addendums submitted prior to the July 1 deadline. LEAs that fail to finalize its Application for Funding page within CARS and submits its Addendum by the July 1 deadline may experience a delay of its ESSA funding.
>
> The Addendum submission system uses the CDE's Centralized Authentication System (CAS) to manage appropriate login credentials and access to the system. LEA users must access the Addendum submission system using the same credentials used for logging on to CARS. A CAS user account may be obtained by visiting https://www3.cde.ca.gov/cdeauthentication/logon.aspx?programabbr=lcapfas and following the instructions provided on the web page.
>
> The Addendum submission system login page is available at https://www2.cde.ca.gov/lcapfas.

CDE issued a letter to county and district superintendents and charter administrators on May 14 that provided further guidance regarding approval and submission of the Federal Addendum:

> Prior to submitting the Addendum, an LEA must complete the Application for Funding page within the Consolidated Application and Reporting System (CARS) and must certify that the 2017/18-2019/20 LCAP has been approved by the local governing board

or governing body of the LEA. Further, the LEA must certify that the Addendum has been approved by the local governing board or governing body of the LEA.

The Addendum cannot be submitted prior to the board approval date. LEAs with board approval dates planned for the end of June should prepare to submit the Addendum no later than July 1, 2019.

CalSTRS Liabilities and Employer Contribution Rates

The May Revision adds $150 million to the January proposal of one-time non-Prop. 98 appropriation ($500 million total) to further reduce the 2019-20 employer contribution rate to 16.7%.

In January, the Governor proposed a $3 billion supplemental contribution with non-Prop. 98 funds to reduce CalSTRS long-term liabilities. The proposal had two elements:

- $700 million ($350 million in 2019-20 and $350 million in 2020-21) to be provided to buy down employer contribution rates over the next two years. Based on current assumptions, employer contributions would decrease from 18.13% to 17.1% in 2019-20 and from 19.1% to 18.1% in 2020-21.

- The remaining $2.3 billion would be paid toward the long-term unfunded liability of the retirement fund.

Early Childhood Education

Child Care

The May Revision includes several new investments to increase access to subsidized child care for low-income families. These proposals expand the number of child care vouchers funded by the state, provide families receiving CalWORKs subsidies with additional continuity and stability in their access to subsidized child care, and provide options for emergency child care for families in crisis. Specifically, the May Revision includes:

- $80.5 million Cannabis Tax Fund to subsidize child care for children from income-eligible families. These funds are continuously appropriated.

- $40.7 million General Fund in 2019-20 and $54.2 million ongoing General Fund to allow CalWORKs recipients to receive Stage 1 child care for up to 12 months. This will provide CalWORKs clients consistent child care access while their work activities stabilize.

- $12.8 million federal funds to pilot a program to allow alternative payment agencies to offer emergency child care vouchers to families who are in crisis and in need of temporary assistance.

- $2.2 million ongoing federal funds to improve child care quality through Quality Counts California.

Additionally, the May Revision increases funding for CalWORKs Stages 2 and 3 child care by $38.2 million ongoing General Fund, for a total of $157.5 million in additional funding in 2019-20, reflecting an increase of nearly 14,000 children in these programs (a 13.4% increase).

The Governor's Budget proposed increasing access to the existing State Preschool program by providing 30,000 full-day, full-year State Preschool slots for all eligible low-income 4-year-olds. To align the release of the proposed slots with the application process required to identify providers and to enter into contracts, the May Revision moves the release date for the first 10,000 slots to April 1, 2020. Given lower projected revenues over the forecast period, the May Revision postpones the release of the final 20,000 slots.

The Governor's Budget included $10 million for a long-term strategic plan that will provide a road map for a better aligned comprehensive early learning and care system. The Master Plan for Early Learning and Care will build on recent work by the Legislature and the CDE.

Full-Day Kindergarten Expansion

The May Revision adjusts the January proposal of $750 million one-time non-Prop. 98 funds to $600 million one-time non-Prop. 98 funds to assist schools in constructing or retrofitting facilities to expand access to full-day kindergarten programs. The funding is available over a three-year period, but with eligibility limited during the first two years to schools that will convert from part-day to full-day kindergarten programs.

Additionally, to provide a greater fiscal incentive and support for districts to participate in the program, the May Revision also increases the state share of the facility grant from 50% to 75% for schools converting from part-day to full-day kindergarten. The program will continue to prioritize available grants toward school districts with high rates of students receiving free and reduced price meals and will enable eligible school districts to qualify for financial hardship funding similar to the traditional K-12 facilities program.

Special Education

The May Revision includes the statutory COLA of 3.26% ($17.59 per ADA) and a 2019-20 Statewide Target Rate of $557.27 per ADA. The official 2018-19 Statewide Target Rate is $539.68 and reflects the 2.71% COLA. The 2018-19 statewide target is calculated after removal of the 2017-18 regionalized services/program specialist funding from the AB 602 calculation, which occurred in the 2018-19 State Budget. The official statewide average program specialist/regionalized services rate for 2018-19 is $15.97 and is estimated to be $16.49 for 2019-20 based on the 3.26% COLA.

The May Revision also includes a proposal of $696.2 million in non-AB 602 funding for supplemental services for students with disabilities, an increase of $119.2 million from the Governor's January Proposal, all of which would now be ongoing.

The Special Education Concentration Grant would be allocated to school districts, county offices of education, and charter schools that have an unduplicated pupil percentage above 55% and an identified percentage of students with disabilities that exceeds the three-year (budget year and two prior years) statewide average. These funds would be allocated to qualifying LEAs based on the number of students with disabilities in excess of the statewide average.

In each year, commencing with the 2020-21 fiscal year, the ongoing concentration grant funding provided in the State Budget would be adjusted by COLA. This grant is intended to supplement special education services and supports beyond those required by individualized education programs. Services and supports provided by this funding may include but are not limited to early intervention services, including preschool and supportive services for young children who are not meeting age-appropriate developmental milestones or other supportive services, one-time programs, infrastructure investments or resources for students with exceptional needs, strategies to improve student outcomes identified through the state system of support or to expand local multi-tiered systems of support and wraparound services for students with exceptional needs. Grant funds may also be used for professional development activities and the coordination of services with other educational agencies, programs, resources and professional development providers.

Summary

The Common Message is devised to assist LEAs in developing budgets and interim reports. How this information affects each LEA is unique. With this in mind, LEAs should evaluate their individual educational and financial risks.