

RINCON VALLEY UNION SCHOOL DISTRICT

BUDGET

2019 - 20



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RINCON VALLEY UNION SCHOOL DISTRICT

MEMORANDUM

TO: Tracy Smith, Superintendent / Board Members

SUBJECT: 2019/20 Budget

DATE: June 11, 2019

The Rincon Valley Union School District (RVUSD) Fiscal Year 2019/20 Budget (FY 20) is submitted for your approval. The total District budget of over \$50 million provides resources to educate, transport, provide food service, extended care, and other ancillary programs, as well as build new and maintain and modernize existing facilities for approximately 3,300 pre-k through 6th grade students on 8 campuses. The total budget includes three District schools, four elementary charter schools (one spread over two campuses), and one 7th-8th grade charter school (spread over two campuses), as well as the Rincon Valley Partnership (RVP). RVP is a special education cooperative operated in cooperation with seven other Santa Rosa elementary districts.

This budget was created to implement the *Local Control and Accountability Plan (LCAP)* which details the District's blueprint to provide actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5. This budget provides the funding to support each of the state priorities and locally identified priorities contained in the District and charter school's LCAP. This process involved significant local input as well as a public hearing on both this budget and the LCAP.

Executive Summary

The Rincon Valley Union School District budget tells a story of a District that has traditionally been financially stable, but recently has been greatly affected by declining enrollment. Over a five-year period, the District is down approximately 450 students. To put that in perspective, the largest elementary school in the District has an enrollment of 400. The decline in enrollment has caused a corresponding decline in revenue. In response the District has cut classroom sections as well as eliminated or reduced classified positions in the District Office and at school sites and taken other reasonable efforts to contain expenses.

In fiscal year 2020, as planned, the District budget is using \$1M of basic aid supplemental to pay for the new PE program, the differentiated instruction lead teacher (formerly GATE) and to help pay for the one-time salary payments. Funding the programs in this manner allows the District to eliminate these costs should the funding source be ended. As a result of this action the contribution to the District facility program from \$3M to \$2 million per year in future years.

If enrollment does not increase, then the District will likely be forced to use more of the basic aid supplemental to keep current programs. This will essentially stop most of the District's facility improvement program. Should the basic aid supplemental revenue (a state source) be eliminated, the District will find itself in a precarious situation.

Although the District has pared down expenses the last few years, it may not be possible to operate all 8 school sites with what is essentially revenue for only seven, even with additional budget cuts.

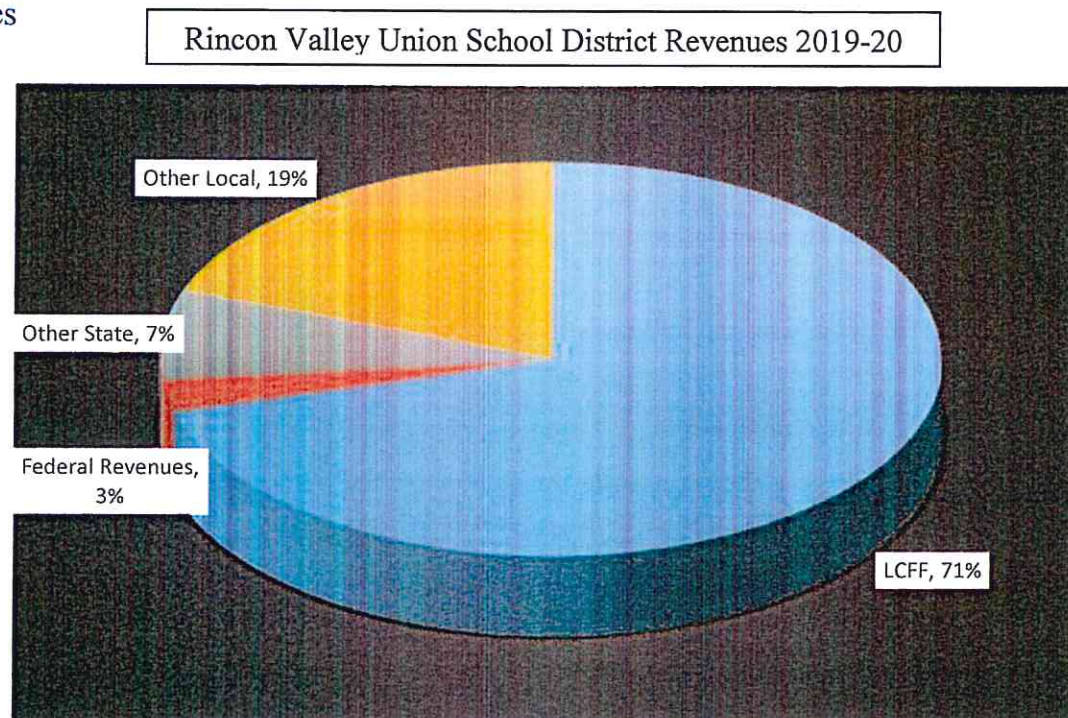
Although it is possible that enrollment will increase naturally in the next few years, the District needs to prepare for the possibility that it will not. Although the District has healthy reserves and a supplemental source of revenue that is currently sustaining the District, it needs to be prepared to adapt to the changing situation, *which means finding ways in which to increase enrollment, or looking at other options including rethinking the number of schools that are reasonable to operate with the enrollment the District has.*

This year the District also anticipates a purchase of a science textbook adoption as well as the final purchase of musical instrument for the music program. Both are considered one-time expenses that will be paid for from designated reserves.

General Fund Revenues

There are three basic sources for the District's funding: Local, State and Federal revenues. The District's main funding source is the Local Control Funding Formula (LCFF), which accounts for over 70% of all District revenues and is a combination of both local property taxes and state aid. The remaining 30% of the budget consists of other local and state revenues as well as funds provided from the Federal government.

Chart I
General Fund Expenditures



Local Control Funding Formula

The formula for LCFF uses a per pupil amount determined by the state and multiplies this amount by the average daily attendance (ADA) as the first step in determining District funding. Other variables accounted for in this equation include the grade span of the pupil served in the District, as well as the percentage of students who are eligible for the free lunch program, are English Learners or homeless, often referred to as the District's unduplicated count. The formula also includes K-3 class size reduction grants and a few add-ons for programs such as transportation. The amounts Districts receive from the formulas vary mostly due to the unduplicated percentage in each District and Districts with higher unduplicated percentages receive more funding. The additional funding comes in two forms: supplemental grants, based on the percentage of unduplicated students in each district and concentration grants provided only for Districts with enrollment of over 60% unduplicated students. RVUSD's unduplicated count

is projected to be approximately 47%, and the state average is closer to 65%, meaning the LCFF formula generates less funding for RVUSD than the median school district in California. The District is not eligible for concentration grant funding. *Although LCFF funding has increased, RVUSD's funding from this source is projected to be relatively flat in FY20, mostly due to projected declining enrollment, which is described in more detail the enrollment section of this document and demonstrated in Chart III.*

One-Time State Revenues

In January of 2019, Gavin Newsome was sworn in as California's 40th governor. Although to date Governor Newsome seems to have retained many of the fiscally conservative approaches of his predecessor, Jerry Brown, Governor Newsome seems to have ended the distribution of "one-time" money to school districts that was a regular component of Governor Brown's budgets instead directing one-time funding to bolster the pension systems.

Federal Revenue

Federal revenue is projected to be relatively flat. Although the Trump administration has proposed cuts to federal education spending, to date none of the proposed cuts have effected RVUSD's allocations. Federal programs the District participates in include Title I, II and III, although the largest Federal source the District receives is through the District Food Service Program which is not included in the General Fund.

Local Revenues

Local revenues include approximately \$1.2M collected in parcel tax. \$4.5M in revenues from member District contributions for the Rincon Valley Partnership Program as well site budget revenue and RESIG safety grant funds. The Rincon Valley Education Foundation is budgeted to contribute \$40,000 to the science program, and ***although that amount is not enough to pay for the entire program, it is the first time in many years that the Foundation is able to contribute funding to the District.*** Other local sources include donations to school sites by their PTOs/PTAs, as well as field trip, outdoor education donations, et. al.

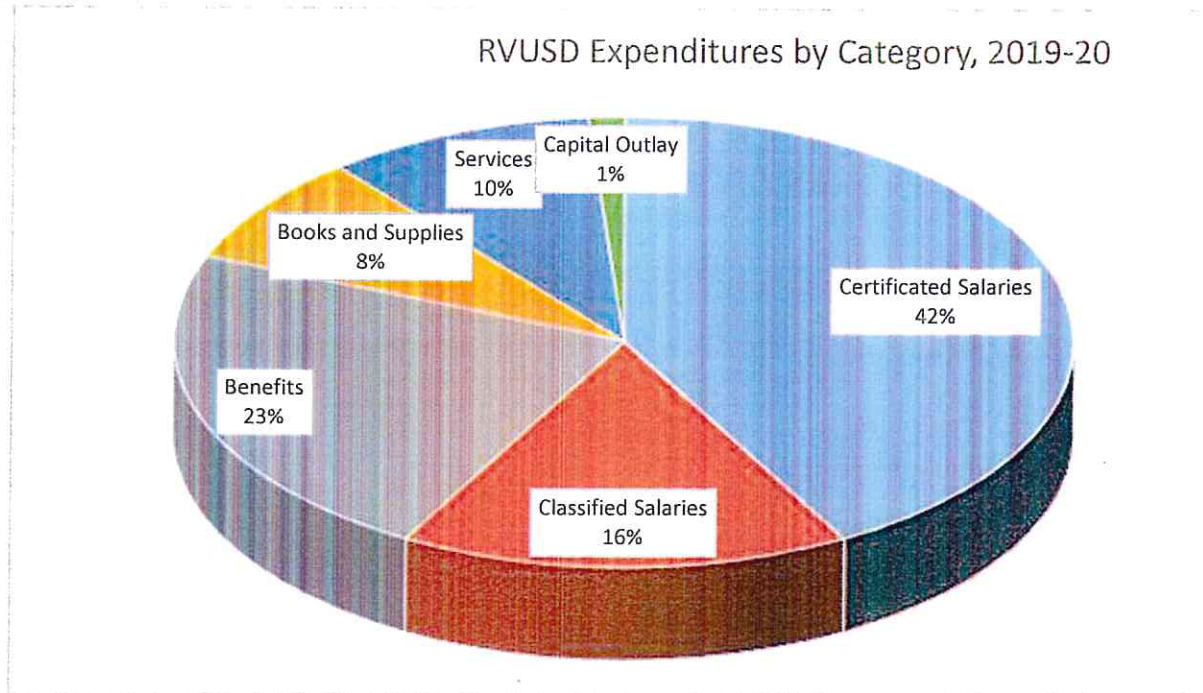
Enrollment and Average Daily Attendance (ADA)

Most school districts in California receive the majority of their funding based on average daily attendance, which in a typical year for RVUSD is approximately 96% of enrollment. ***The District is projecting a total enrollment of 3,306 in 2020, which includes a decline of over 326 students since 2015 (Chart IV). If only the elementary enrollment is considered (Table V) the decline is over 450 (Chart V).*** Changes in enrollment have a corresponding proportionate effect on revenues. The last few years the District has experienced substantial declining enrollment, which seems likely to continue for the next several years. The District K-3rd grade classes are loaded to no more than 24 students, and 4th through 6th grade to as close to 30 students as possible, although several intermediate classes are over 30 students.

General Fund Expenditures

The majority of District expenditures fall into one of six major categories: Certificated and classified salaries, employee benefits, books and supplies, services and capital outlay. Approximately 72% of these expenditures are for salary and benefits.

Chart II
General Fund Expenditures



Staffing

This year the number of classroom teachers was reduced by 9 FTE due to the reduction in the number of classes which was caused by declining enrollment and in some cases an increase in teacher to student ratio in primary classes which is now closer to 24 to 1. The District also added 8 teachers to implement the Physical Education Program which is intended both to improve physical education instruction and also to provide more intervention time for class room teachers. Although 8 FTE teachers were added, all PE para educator positions were eliminated and the site computer tech positions were reduced by approximately 50% and office clerk time reduced by 25%.

Salary settlements with RVUTA and unrepresented employees (2% on schedule and 1% off schedule) are included in this budget. At the creation of this budget, there was no compensation agreement with the local CSEA unit, therefore there no increase is included in the budget for this group, although step and column costs, known retirees, and changes to medical insurance premiums are also included. District paid medical costs were increased for the to match negotiated agreements. The increase to the STRS and PERS employer contributions have been included, which are substantial and summarized on Table I.

Supplemental Grant Funding

The budget contains a total of \$1,982,429 of District supplemental funding which is designated to be spent on programs for students who generate these funds, which is mostly students eligible for the free lunch program and English learners (unduplicated count). Specific programs for these expenditures are identified in the Local Control Accountably Plan.

One Time Expenditures

As stated above, there are no one-time revenue or expenditures included in this budget. However, the *District does anticipate the science textbook adoption and the final purchase of music instruments for the music for all program which will come from designated reserves if no other one-time funding is available.*

Net Surplus/Loss

The FY 20 general fund budget projects an operating deficit of \$774,528. This includes using \$1M dollars of basic aid supplemental to offset the deficit. However, CSEA compensation increases have not been included in this amount. If similar increases are given this would add \$100K to the ongoing deficit.

Multiyear Projections

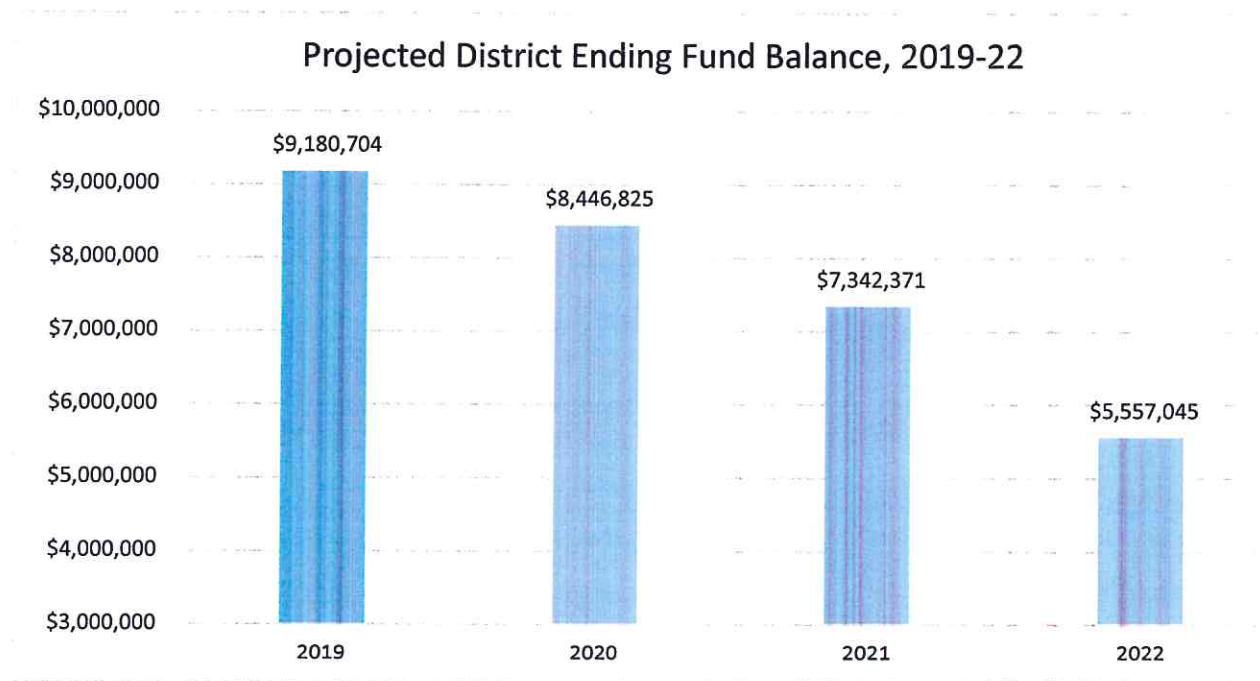
The multiyear projection demonstrates the District has sufficient reserves to meet the state mandated 3% reserve for economic uncertainty, as well as maintain the board's policy of a total of 15% designated reserve for economic uncertainty. *However, because of declining enrollment and increases in pension system contributions,* the projection shows large unsustainable deficits. Enrollment changes will affect the deficit. Since general fund expenditures are typically 70%-80% salary and benefits, staffing reductions will likely be needed in order to balance the budget in future years. The board will need to work through a process to determine exactly where reductions can be made.

Both of the state's retirement systems for school employees (CalSTRS for certificated employees and CalPERS for classified employees) are substantially underfunded. The CalSTRS underfunding is estimated at \$107 billion and the CalPERS liability is projected at nearly \$146 billion. Under Governor Brown's administration, school districts are responsible for 60% of the solution,

with employer rates increasing substantially. Fortunately, it seems likely that the state's final budget (adopted in July) will diminish the contribution rate for this next year, (Table I). In addition, it should be noted that although the District does not pay the 6.2% for social security payroll tax for certificated employees, it does pay this percentage for classified employees. Adding this 6.2% cost to the projected CalPERS future rates creates a total retirement rate of 32.2% for classified employees by FY 23, which will make classified employees very expensive to employ.

The District will also be paying more in employee costs due to the minimum wage increase which will eventually raise the minimum District salary to \$15 per hour.

Chart III
Projected District Ending Balances, 2019-22



Cash Flow

The District has adequate cash on hand to meet cash flow needs. In FY20, we expect the low point for cash will be in November. The District has sufficient reserves so that a short term loan should not be needed.

Fund 09 (RVCS)

RVCS's budget is accounted for in Fund 09 and is not comingled with the General Fund 01 as is done with the District's dependent K-6 Charter Schools. The current budget is close to breakeven but will be adjusted for staffing with the administrative change from two directors to one principal two-part time assistant principals. Great care needs to be taken when managing the school's resources since the school only serves 2 grade levels which causes a lack of economy of scale and is prone to dramatic fluctuations in enrollment, which significantly affects revenues. For planning purposes, the District needs to decide very soon if the two campuses will be combined.

Fund 12 (Daycare)

The budget for the Daycare Fund shows an approximate \$54K deficit, but that amount is expected to be reduced in the fall when staffing is finalized and revenues can be better projected. Due to an anticipated increase in revenue, the budgeted amount of contributions to the general fund increased by \$49K from the prior year.

Fund 13 (Child Nutrition)

The budget for the Child Nutrition Fund shows an approximate \$30K shortfall, which is typical for adopted budget. Although by year's end the Fund typically will break-even or better. However, the District's declining enrollment will likely affect sales and revenue. The favorable meal cost that the District was able to obtain by bidding the program out this year will also help balance the budget.

Fund 21 (Building)

The Measure F proceeds, along with all interest and state reimbursement from previous projects are expected to be expended by June 30, 2019 and therefore there is no amount budgeted in 2020.

Fund 25 (Developer Fees)

To date, Developer Fees have dropped significantly, generating only \$136K by June 1st. It may be that contractors are in such demand for rebuilding fire destroyed homes, which typically generates little or no revenue for developer fees, that new development has stalled. *If the fees do not increase next year, the District will need to pay the construction loan that is typically charged to developer fees from the general fund. The loan amount is approximately \$230k.*

Fund 40 (Capital Facility Fund)

Summer construction typically occurs between June and August. Since we do not know how much work will be done in which fiscal year, the Fund 40 budget is a close approximation. The facility update in the board packet's information items contains a spreadsheet that more accurately demonstrates what resources are available in the fund and what the projected expenses are. ***It is important to note that the contribution to fund 40 from the District's basic aid supplemental funding has been reduced from \$3M to \$2M. The \$1M is being used to offset the general fund deficit. If more funding is diverted back to the general fund, it will slow or stop facility upgrades which are being paid for from this fund.***

Debt

The District issued the second and final series of Measure F Bonds in February of 2018 in the amount of \$17 million. This loan will be paid for by a tax levy on the property tax rolls. The District was able to maintain its high rating with Moody's Investor Services and Standard and Poor's which kept interest on the debt low and will continue to save the local taxpayers money. The District also has an annual loan payment for prior construction of \$231,264 which is paid for by developer fees. In FY19 there was not sufficient revenue from developer fees to pay for this loan and the Developer Fee Fund (25) will likely use some of the reserve balance this year. In years that there are not enough developer fees to make the complete payment on this loan, and when reserves are depleted, the fees are paid from the general fund. In the last few years there has been enough development to cover the cost of this loan and the projections assume that the developer fee payments will be sufficient to pay for the annual loan amount for the next three years. The total principal owed on the loan is \$2,395,409 as of June 30, 2018.

I hope you find this summary a useful tool for understanding the District's Budget.

Dr. Joseph Pandolfo, Jr.

Assistant Superintendent, Business Services
Rincon Valley Union School District

Chart IV
District Historic Enrollment

RVUSD Enrollment FY 97-FY 20

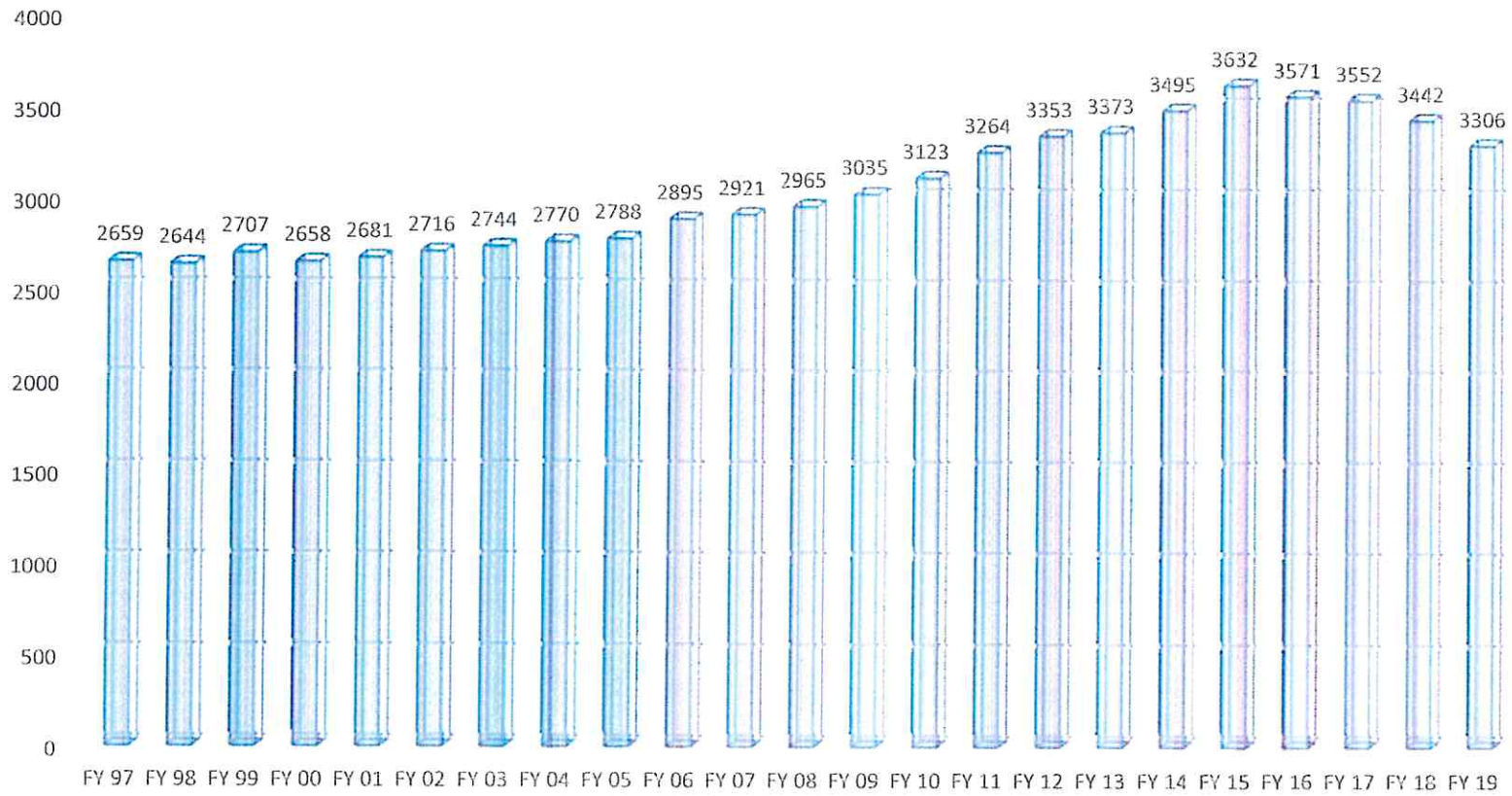


Chart V
Total and Elementary School Enrolment
2014-2020

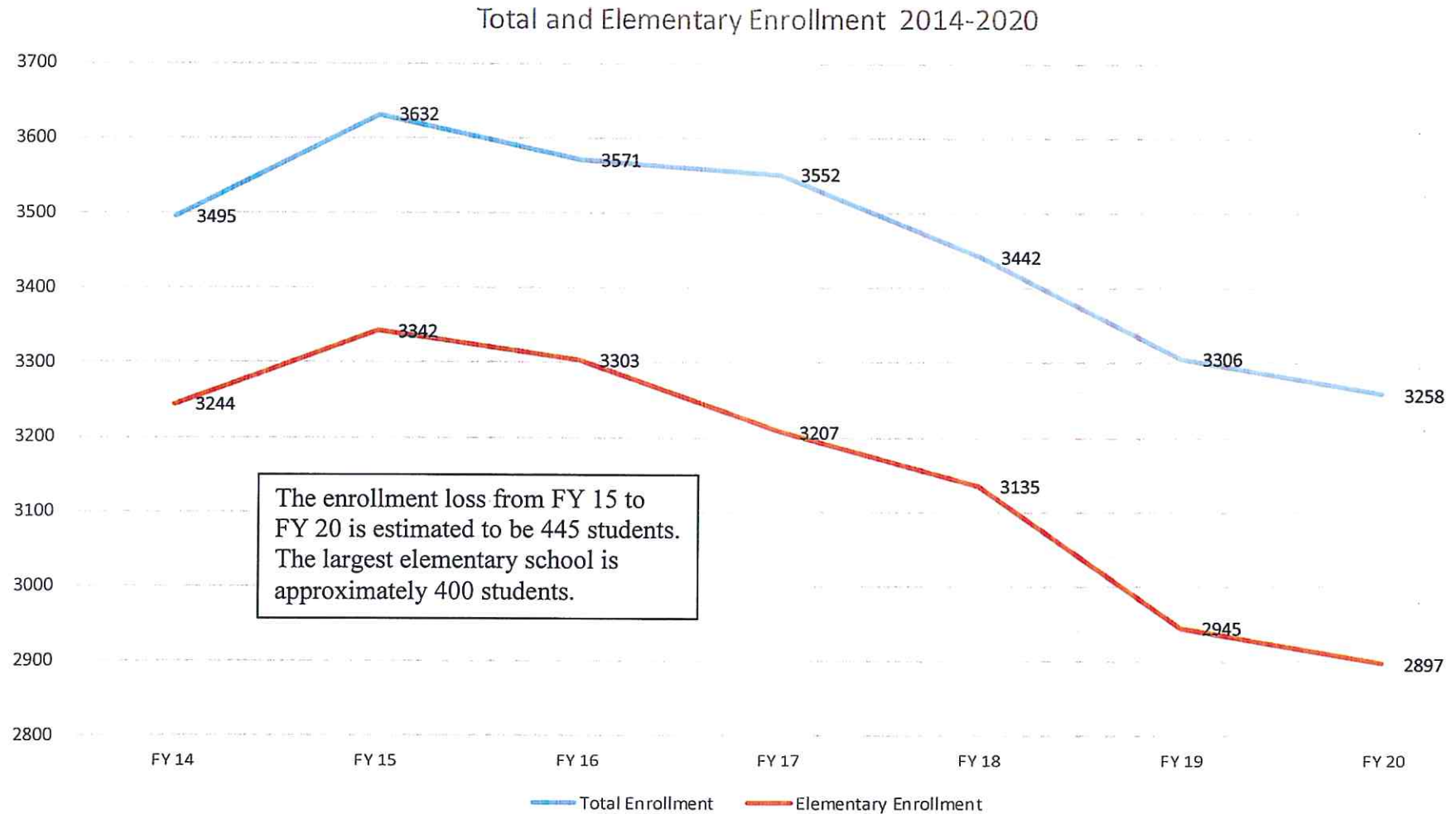


Table I
Employer Pension Contribution Rates

Employer Paid Pension Rate Increases

Year	CalSTRS	CalPERS
2014	8.88%	11.7%
2015	10.73%	12.6%
2016	12.58%	13.8%
2017-18	14.43%	15.5%
2018-19	16.28%	18.1%
2019-20	16.78%	20.8%*
2020-21	18.10%	23.6%*
2021-22	17.80%	24.9%*
2022-23	17.80%	25.7%*
2023-24	17.80%	26.4%*
2024-25	17.80%	26.6%*
2025-26	17.80%	26.5%*

*Projected

2019-20 DISTRICT INFORMATION

GOVERNING BOARD MEMBERS:

Cynthia Evers	President
Jeff Gospe	Clerk
Mike Cook	President
Carol Lynn Wood	President
Shelby Moeller	President

CENTRAL OFFICE ADMINISTRATION:

Tracy Smith, Superintendent
Joseph Pandolfo, Ed.D., Deputy Superintendent
Cathy Myhers, Assistant Superintendent
Mike Herfurth, Assistant Superintendent

SCHOOL ADMINISTRATION:

Austin Creek Elementary School
Jenny Lynch, Principal

Binkley Elementary School
Hilary Kjaer, Principal

Madrone Elementary School
Lisa Christopherson, Principal

Matanzas Elementary School
Kate Westrich, Principal

Sequoia Elementary School
Brooklyn Clark, Principal

Spring Creek Elementary School
TBD, Principal

Village Elementary School
Cecilia Holt, Principal

Whited Elementary School
Beth Acosta, Principal

2019 / 20 BUDGETED REVENUE, EXPENSE, AND ENDING BALANCE SUMMARIES OF ALL FUNDS

Fund 01-05 General Fund	
Revenue	40,638,431
Expense	39,519,141
Excess Rev /(Exp)	1,119,290
Other Financing/(Uses)	(1,893,818)
Net Change to Funds	(774,528)
Beginning Balance	9,180,714
Ending Balance	8,406,186

Fund 09 RVCS	
Revenue	3,334,395
Expense	3,139,154
Excess Rev /(Exp)	195,241
Other Financing/(Uses)	(106,182)
Net Change to Funds	89,059
Beginning Balance	168,910
Ending Balance	257,969

Fund 12 Child Development	
Revenue	1,352,979
Expense	1,370,771
Excess Rev /(Exp)	(17,792)
Other Financing/(Uses)	-
Net Change to Funds	(17,792)
Beginning Balance	222,689
Ending Balance	204,897

Fund 13 Cafeteria	
Revenue	1,138,800
Expense	1,193,874
Excess Rev /(Exp)	(55,074)
Other Financing/(Uses)	-
Net Change to Funds	(55,074)
Beginning Balance	146,853
Ending Balance	91,779

Fund 21 Building Fund	
Revenue	-
Expense	-
Excess Rev /(Exp)	-
Other Financing/(Uses)	-
Net Change to Funds	-
Beginning Balance	-
Ending Balance	-

Fund 25 Capital Facilities	
Revenue	232,400
Expense	231,265
Excess Rev /(Exp)	1,135
Other Financing/(Uses)	-
Net Change to Funds	1,135
Beginning Balance	167,568
Ending Balance	168,703

Fund 40 - Special Reserve Capital Outlay	
Revenue	162,355
Expense	4,959,975
Excess Rev /(Exp)	(4,797,620)
Other Financing/(Uses)	2,000,000
Net Change to Funds	(2,797,620)
Beginning Balance	3,469,129
Ending Balance	671,509

All Funds Combined	
Revenue	46,859,360
Expense	50,414,180
Excess Rev /(Exp)	(3,554,820)
Other Financing/(Uses)	-
Net Change to Funds	(3,554,820)
Beginning Balance	13,355,863
Ending Balance	9,801,043



Budget Development Process Budget Year 2019-2020: Calendar/Timeline

PURPOSE

The Superintendent, working with the Deputy Superintendent of Business Services, Director of Fiscal Services, Principals, and other constituent groups, will review the financial health of the district, and will develop a budget for the 2019-20 school year.

BUDGET DEVELOPMENT TIMELINE

The development of the annual budget is an important process that helps to ensure fiscal solvency and the achievement of the District's educational goals. The process begins early so that timely decisions can be made to adjust existing programs and to evaluate new expenditure proposals for possible inclusion in the adopted budget.

Month	Activity	Status
May 2019	<ul style="list-style-type: none"> Review May Revise proposal for State Budget SCOE publishes notices of public hearings on Local Control Accountability Plan and Budget Adoption Budget available for public inspection Deputy Superintendent of Business Services presents 2019-20 Budget Draft to Board and public (May 14 Board Meeting) 	<i>Completed</i>
June	<ul style="list-style-type: none"> Superintendent presents 2019-20 Local Control Accountability Plan Draft to Board and public Deputy Superintendent of Business Services presents the recommended 2019-20 Budget to Board and public for adoption Superintendent presents the recommended 2018-19 Local Control Accountability Plan to Board and public Board approval of 2019-20 Budget Development Calendar 	
December	<ul style="list-style-type: none"> Approve First Interim Report and determine recommendation for certification as to the District's ability to meet its financial obligations for the current and two subsequent fiscal years Review Multi-Year Projections (MYTPs) 	
January 2020	<ul style="list-style-type: none"> Review Governor's January 2019-20 budget update Acceptance of 2018-19 Annual Financial Report Board scheduled to review 2020-21 Budget Development Calendar for Budget Development Process 	



Budget Development Process Budget Year 2019-2020: Calendar/Timeline

<p>February</p>	<ul style="list-style-type: none"> • Discuss District Goals for 2020-21 to coincide with budget considerations • Review 2019-20 Local Control Accountability Plan • Develop 2020-21 Local Control Accountability Plan • Project Staffing based on Enrollment projections • Business Office begins budget development for 2020-21 • Kindergarten Registration begins 	
<p>March</p>	<ul style="list-style-type: none"> • Approve Second Interim Budget Report and determine recommendation for certification as to the District's ability to meet its financial obligations for the current and two subsequent fiscal years • Review Multi-Year Projections (MYPs) • Development of potential budget solutions (as needed) • Review/update Staffing and Enrollment projections • Budget Committee Meeting: March 2020 • Statutory Deadline: Certificated and Admin layoffs 	
<p>April</p>	<ul style="list-style-type: none"> • Statutory Deadline: Classified layoffs 	
<p>May 2020</p>	<ul style="list-style-type: none"> • Final Layoff Notices to Teachers by 5/15/2020 • Deputy Superintendent of Business Services presents 2020-21 Tentative Budget to the Board 	

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at: _____ Public Hearing: _____

Place: Rincon Valley District Office Place: Rincon Valley District Office
Date: May 8 - 14, 2019 Date: May 14, 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: Joseph Pandolfo, Ed.D. Telephone: (707) 542-7375
Title: Deputy Superintendent E-mail: jpandolfo@rvusd.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	X	
	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.		
3	ADA to Enrollment	X	
	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		
4	Local Control Funding Formula (LCFF) Revenue		X
	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		
5	Salaries and Benefits		X
	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.		
6a	Other Revenues		X
	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		
6b	Other Expenditures		X
	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.		
7	Ongoing and Major Maintenance Account	X	
	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		
8	Deficit Spending	X	
	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		
9	Fund Balance	X	
	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		
10	Reserves	X	
	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		

SUPPLEMENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	X	
	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		
S2	Using One-time Revenues to Fund Ongoing Expenditures	X	
	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		
S3	Using Ongoing Revenues to Fund One-time Expenditures	X	
	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?		
S4	Contingent Revenues	X	
	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)?		
S5	Contributions		X
	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?		

SUPPLEMENTAL INFORMATION (continued)		No	Yes
S6	Long-term Commitments		X
	Does the district have long-term (multiyear) commitments or debt agreements?		
	• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions		X
	Does the district provide postemployment benefits other than pensions (OPEB)?		
	• 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	X	
	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		
S8	Status of Labor Agreements	X	
	Are salary and benefit negotiations still open for:		
	• Certified? (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)		X
	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		
	• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 11, 2019	
S10	LCAP Expenditures		X
	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		

ADDITIONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	X	
	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?		
A2	Independent Position Control	X	
	Is personnel position control independent from the payroll system?		
A3	Declining Enrollment		X
	Is enrollment decreasing in both the prior fiscal year and budget year?		
A4	New Charter Schools Impacting District Enrollment	X	
	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?		
A5	Salary Increases Exceed COLA	X	
	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?		

ADDITIONAL FISCAL INDICATORS (continued)		No	Yes
A6	Uncapped Health Benefits	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A7	Independent Financial System	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A8	Fiscal Distress Reports	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A9	Change of CBO or Superintendent	<input type="checkbox"/>	<input checked="" type="checkbox"/>

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

() 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:

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Title: Deputy Superintendent
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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	29,196,713.00	234,165.00	29,430,878.00	29,433,555.00	190,458.00	29,624,013.00	0.7%
2) Federal Revenue		8100-8299	50,000.00	1,073,554.00	1,123,554.00	50,000.00	938,306.39	988,306.39	-12.0%
3) Other State Revenue		8300-8599	1,072,723.76	1,938,424.00	3,011,147.76	497,615.76	1,669,301.00	2,166,916.76	-28.0%
4) Other Local Revenue		8600-8799	2,755,621.41	5,370,125.58	8,125,746.99	2,307,808.76	5,551,386.30	7,859,195.06	-3.3%
5) TOTAL, REVENUES			33,075,058.17	8,616,268.58	41,691,326.75	32,288,979.52	8,349,451.69	40,638,431.21	-2.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	12,207,135.61	4,755,063.74	16,962,199.35	12,656,726.33	5,327,303.60	17,984,029.93	6.0%
2) Classified Salaries		2000-2999	3,835,393.76	2,763,494.00	6,598,887.76	4,037,294.94	2,959,717.90	6,997,012.84	6.0%
3) Employee Benefits		3000-3999	5,367,812.85	3,954,609.14	9,322,421.99	5,645,114.80	4,202,067.66	9,847,182.46	5.6%
4) Books and Supplies		4000-4999	2,391,151.37	829,542.65	3,220,694.02	888,764.96	494,898.22	1,383,663.18	-57.0%
5) Services and Other Operating Expenditures		5000-5999	2,027,435.30	1,904,458.42	3,931,893.72	1,890,844.12	1,418,166.29	3,309,010.41	-15.8%
6) Capital Outlay		6000-6999	30,000.00	523,272.23	553,272.23	10,000.00	50,000.00	60,000.00	-89.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,053.00	0.00	6,053.00	6,053.00	0.00	6,053.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(374,047.99)	355,528.99	(18,519.00)	(654,792.00)	586,982.00	(67,810.00)	266.2%
9) TOTAL, EXPENDITURES			25,490,933.90	15,085,969.17	40,576,903.07	24,480,006.15	15,039,135.67	39,519,141.82	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,584,124.27	(6,469,700.59)	1,114,423.68	7,808,973.37	(6,689,683.98)	1,119,289.39	0.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,941,152.49	0.00	4,941,152.49	4,711,926.59	0.00	4,711,926.59	-4.6%
b) Transfers Out		7600-7629	7,870,507.59	0.00	7,870,507.59	6,605,744.59	0.00	6,605,744.59	-16.1%
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	(5,597,155.52)	5,597,155.52	0.00	(6,689,683.98)	6,689,683.98	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,526,510.62)	5,597,155.52	(2,929,355.10)	(8,583,501.98)	6,689,683.98	(1,893,818.00)	-35.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(942,386.35)	(872,545.07)	(1,814,931.42)	(774,528.61)	0.00	(774,528.61)	-57.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,123,100.46	1,025,774.45	11,148,874.91	9,180,714.11	0.00	9,180,714.11	-17.7%
b) Audit Adjustments		9793	0.00	(153,229.38)	(153,229.38)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,123,100.46	872,545.07	10,995,645.53	9,180,714.11	0.00	9,180,714.11	-16.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,123,100.46	872,545.07	10,995,645.53	9,180,714.11	0.00	9,180,714.11	-16.5%
2) Ending Balance, June 30 (E + F1e)			9,180,714.11	0.00	9,180,714.11	8,406,185.50	0.00	8,406,185.50	-8.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	17,250.00	0.00	17,250.00	17,250.00	0.00	17,250.00	0.0%
Stores		9712	23,891.06	0.00	23,891.06	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	38,657.00	0.00	38,657.00	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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,836,801.05	0.00	1,836,801.05	1,470,202.50	0.00	1,470,202.50	-20.0%
Curriculum Material	0000	9780				700,000.00		700,000.00	
Tech Devices	0000	9780				250,000.00		250,000.00	
COP	0000	9780				520,202.50		520,202.50	
Curriculum Material	0000	9780	700,000.00		700,000.00				
Tech Devices	0000	9780	250,000.00		250,000.00				
COP	0000	9780	791,296.05		791,296.05				
State Over Payment	0000	9780	95,505.00		95,505.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,264,115.00	0.00	7,264,115.00	6,918,733.00	0.00	6,918,733.00	-4.8%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	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	2,852,667.00	3,131,276.00	9.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8699	291,756.00	198,119.00	-32.1%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL REVENUES			3,149,423.00	3,334,395.00	5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,506,959.48	1,532,021.76	1.7%
2) Classified Salaries		2000-2999	237,843.09	244,916.68	3.0%
3) Employee Benefits		3000-3999	674,305.35	693,450.21	2.8%
4) Books and Supplies		4000-4999	197,299.15	114,071.32	-42.2%
5) Services and Other Operating Expenditures		5000-5999	444,207.41	554,693.72	24.9%
6) Capital Outlay		6000-6999	53,089.97	0.00	-100.0%
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			3,113,704.45	3,139,153.69	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			35,718.55	195,241.31	446.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,644.90	106,182.00	50.3%
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			(70,644.90)	(106,182.00)	50.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,926.35)	89,059.31	-355.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	203,836.11	168,909.76	-17.1%
a) As of July 1 - Unaudited					
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			203,836.11	168,909.76	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			203,836.11	168,909.76	-17.1%
2) Ending Balance, June 30 (E + F1e)			168,909.76	257,969.07	52.7%
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	168,909.76	257,969.07	52.7%
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
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	1,122,979.00	1,352,979.00	20.5%
5) TOTAL REVENUES			1,122,979.00	1,352,979.00	20.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	689,943.47	785,829.88	13.9%
3) Employee Benefits		3000-3999	256,013.24	304,320.80	18.9%
4) Books and Supplies		4000-4999	126,834.86	126,834.86	0.0%
5) Services and Other Operating Expenditures		5000-5999	104,494.40	104,494.40	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	49,291.00	New
9) TOTAL EXPENDITURES			1,177,285.97	1,370,770.94	16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(54,306.97)	(17,791.94)	-67.2%
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)			(54,306.97)	(17,791.94)	-67.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	276,995.94	222,688.97	-19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			276,995.94	222,688.97	-19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			276,995.94	222,688.97	-19.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable			222,688.97	204,897.03	-8.0%
Revolving Cash		9711	2,000.00	0.00	-100.0%
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					
Other Commitments		9750	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	220,688.97	204,897.03	-7.2%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	770,000.00	750,000.00	-2.6%
3) Other State Revenue		8300-8599	38,000.00	38,000.00	0.0%
4) Other Local Revenue		8600-8799	364,763.06	350,800.00	-3.8%
5) TOTAL REVENUES			1,172,763.06	1,138,800.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	316,318.44	334,129.47	5.6%
3) Employee Benefits		3000-3999	116,674.13	124,638.06	6.8%
4) Books and Supplies		4000-4999	8,100.00	7,100.00	-12.3%
5) Services and Other Operating Expenditures		5000-5999	733,500.00	699,487.00	-4.6%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	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	18,519.00	18,519.00	0.0%
9) TOTAL EXPENDITURES			1,203,111.57	1,193,874.53	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(30,348.51)	(55,074.53)	81.5%
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)			(30,348.51)	(55,074.53)	81.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	177,201.84	146,853.33	-17.1%
a) As of July 1 - Unaudited			0.00	0.00	0.0%
b) Audit Adjustments		9793			
c) As of July 1 - Audited (F1a + F1b)			177,201.84	146,853.33	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			177,201.84	146,853.33	-17.1%
2) Ending Balance, June 30 (E + F1e)			146,853.33	91,778.80	-37.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,359.08	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	142,494.25	91,778.80	-35.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	84,000.00	0.00	-100.0%
5) TOTAL REVENUES			84,000.00	0.00	-100.0%
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	83,602.72	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,496,658.33	0.00	-100.0%
6) Capital Outlay		6000-6999	7,932,956.05	0.00	-100.0%
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			9,513,217.10	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,429,217.10)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,504.86	0.00	-100.0%
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			5,504.86	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,423,712.24)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,621,417.26	0.00	-100.0%
b) Audit Adjustments		9793	(1,197,705.02)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,423,712.24	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,423,712.24	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	252,500.00	232,400.00	-8.0%
5) TOTAL REVENUES			252,500.00	232,400.00	-8.0%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	231,264.50	231,265.37	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			231,264.50	231,265.37	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			21,235.50	1,134.63	-94.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,235.50	1,134.63	-94.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	146,332.18	167,567.68	14.5%
a) As of July 1 - Unaudited			0.00	0.00	0.0%
b) Audit Adjustments		9793	146,332.18	167,567.68	14.5%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	146,332.18	167,567.68	14.5%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			167,567.68	168,702.31	0.7%
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	167,567.68	168,702.31	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	162,355.00	162,355.00	0.0%
5) TOTAL REVENUES			162,355.00	162,355.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	208,884.00	79,493.00	-61.9%
5) Services and Other Operating Expenditures		5000-5999	550,032.19	880,482.00	60.1%
6) Capital Outlay		6000-6999	4,450,648.26	4,000,000.00	-10.1%
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			5,209,564.45	4,959,975.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(5,047,209.45)	(4,797,620.00)	-4.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	2,000,000.00	-33.3%
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			3,000,000.00	2,000,000.00	-33.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,047,209.45)	(2,797,620.00)	36.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	5,548,026.13	3,469,129.45	-37.5%
a) As of July 1 - Unaudited					
b) Audit Adjustments		9793	(31,687.23)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,516,338.90	3,469,129.45	-37.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,516,338.90	3,469,129.45	-37.1%
2) Ending Balance, June 30 (E + F1e)			3,469,129.45	671,509.45	-80.6%
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	3,469,129.45	671,509.45	-80.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Rincon Valley Union School District FY 2019-20 Adopted Budget

Funds 01 - 05	Object Codes	2018-19 Budget			2019-20 Budget			2020-21 -- Yr 2 Projection			2021-22 -- Yr 2 Projection		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (enter percentage)		enter in "Total" column		2.71%	enter in "Total" column		3.26%	enter in "Total" column		3.00%	enter in "Total" column		2.80%
Gap Funding Rate (enter percentage)		enter in "Total" column		100.00%	enter in "Total" column		100.00%	enter in "Total" column		100.00%	enter in "Total" column		100.00%
Revenue													
LCFF Fund 01	8010-8099	12,177,254	234,165	12,411,419	12,573,025	190,458	12,763,483	12,810,520	190,458	13,000,978	13,012,373	190,458	13,202,831
Basic Aid Supplemental		3,000,000		3,000,000	3,000,000		3,000,000	3,000,000		3,000,000	3,000,000		3,000,000
Fund 02		3,053,823		3,053,823	3,056,125		3,056,125	3,091,499		3,091,499	3,134,881		3,134,881
Fund 03		4,518,798		4,518,798	4,459,364		4,459,364	4,569,980		4,569,980	4,509,812		4,509,812
Fund 04		3,006,915		3,006,915	2,972,460		2,972,460	2,911,863		2,911,863	2,851,404		2,851,404
Fund 05		3,439,923		3,439,923	3,372,581		3,372,581	3,390,012		3,390,012	3,321,464		3,321,464
LCFF Subtotal		29,196,713	234,165	29,430,878	29,433,555	190,458	29,624,013	29,773,874	190,458	29,964,332	29,829,934	190,458	30,020,392
Federal Revenues	8100-8299	50,000	1,073,554	1,123,554	50,000	938,306	988,306	50,000	938,306	988,306	50,000	938,306	988,306
State Revenues (incl STRS on Behalf offset)	8300-8599	1,072,724	1,938,424	3,011,148	497,616	1,669,301	2,166,917	497,616	1,669,301	2,166,917	497,616	1,669,301	2,166,917
Local Revenues	8600-8799	2,755,621	5,370,125	8,125,746	2,307,809	5,551,386	7,859,195	2,353,965	5,551,386	7,905,351	2,401,044	5,551,386	7,952,430
Total Revenue		33,075,058	8,616,268	41,691,326	32,288,980	8,349,451	40,638,431	32,675,455	8,349,451	41,024,906	32,778,594	8,349,451	41,128,045
Expenditures													
Certificated Salaries	1000-1999	12,207,136	4,755,064	16,962,200	12,656,726	5,327,304	17,984,030	12,552,785	5,377,914	17,930,699	12,791,288	5,480,094	18,271,382
Classified Salaries	2000-2999	3,835,394	2,763,494	6,598,888	4,037,295	2,959,718	6,997,013	4,090,669	3,001,585	7,092,254	4,168,392	3,058,615	7,227,007
Employee Benefits													
STRS	3100-3102	1,900,916	758,106	2,659,022	2,041,031	870,270	2,911,301	2,272,054	973,402	3,245,456	2,276,849	975,457	3,252,306
STRS on Behalf	3101	-	1,454,978	1,454,978	-	1,454,978	1,454,978	-	1,454,978	1,454,978	-	1,454,978	1,454,978
PERS	3200-3202	687,807	495,545	1,183,352	862,565	606,447	1,469,012	965,398	708,374	1,673,772	1,037,930	761,595	1,799,525
Health & Welfare	3400-3499	1,881,044	801,839	2,682,883	1,829,159	789,434	2,618,593	1,878,617	828,906	2,707,523	1,972,548	870,351	2,842,899
Other Statutory Benefits		801,437	428,595	1,230,032	821,592	460,202	1,281,794	869,429	496,140	1,365,569	885,948	505,566	1,391,515
Other Employee & Retiree Benefits		96,609	15,547	112,156	90,768	20,736	111,504	95,306	21,773	117,079	100,072	22,861	122,933
Books and Supplies	4000-4999	2,391,151	829,543	3,220,694	888,765	494,898	1,383,663	897,653	494,898	1,392,551	906,629	494,898	1,401,527
Services, Other Operating Expenses	5000-5999	2,027,435	1,904,458	3,931,893	1,890,844	1,418,166	3,309,010	1,890,844	1,418,166	3,309,010	1,890,844	1,418,166	3,309,010
Capital Outlay	6000-6999	30,000	523,272	553,272	10,000	50,000	60,000	10,000	50,000	60,000	10,000	50,000	60,000
Other Outgo	7100-7499	(367,995)	355,529	(12,466)	(648,739)	586,982	(61,757)	(648,739)	586,982	(61,757)	(648,739)	586,982	(61,757)
Total Expenditures		25,490,934	15,085,970	40,576,904	24,480,006	15,039,135	39,519,141	24,874,016	15,413,117	40,287,134	25,391,761	15,679,564	41,071,325
Excess (Deficiency)													
Transfers In	8910-8929	7,584,124	(6,469,702)	1,114,422	7,808,974	(6,689,684)	1,119,290	7,801,439	(7,063,666)	737,773	7,386,833	(7,330,113)	56,721
Transfers Out (enter as negative)	7610-7629	4,941,152		4,941,152	4,711,926		4,711,926	4,711,926		4,711,926	4,711,926		4,711,926
Other Sources	8930-8979	(7,870,507)		(7,870,507)	(6,605,745)		(6,605,745)	(6,605,745)		(6,605,745)	(6,605,745)		(6,605,745)
Other Uses (enter as negative)	7630-7699												
Contribution to Restricted Program	8980-8999	(5,597,156)	5,597,156	-	(6,689,684)	6,689,684	-	(7,063,666)	7,063,666	-	(7,330,113)	7,330,113	-
Total Transfers/Other Uses		(8,526,511)	5,597,156	(2,929,355)	(8,583,503)	6,689,684	(1,893,819)	(8,957,485)	7,063,666	(1,893,819)	(9,223,932)	7,330,113	(1,893,819)
Net Increase (Decrease)		(942,387)	(872,546)	(1,814,933)	(774,529)	-	(774,529)	(1,156,046)	-	(1,156,046)	(1,837,098)	-	(1,837,098)
Fund Balance													
Beginning Balance		10,123,101	1,025,775	11,148,876	9,180,714	(0)	9,180,714	8,406,185	(0)	8,406,185	7,250,138	(0)	7,250,138
Audit Adjustment(s)		-	(153,229)	(153,229)	-		-	-		-	-		-
Net Ending Balance		9,180,714	(0)	9,180,714	8,406,185	(0)	8,406,185	7,250,138	(0)	7,250,138	5,413,040	(0)	5,413,040
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711	17,250		17,250	17,250		17,250	17,250		17,250	17,250		17,250
Stores (nonspendable)	9712	23,891		23,891	-		-	-		-	-		-
Prepaid Expenses	9713	35,660		35,660									
Restricted	9740		(0)	(0)		(0)	(0)		(0)	(0)		(0)	(0)
Assigned	9780	1,836,801		1,836,801	1,470,202		1,470,202	198,956		198,956	198,956		198,956
Reserve for Econ.Uncert. (unassigned)	9789	7,267,112		7,267,112	6,918,733		6,918,733	7,033,932		7,033,932	5,196,834		5,196,834
Unassigned/Unappropriated Amount	9790	0	-	0	(0)	-	(0)	0	-	0	(0)	-	(0)
Net Ending Balance		9,180,714	(0)	9,180,714	8,406,185	(0)	8,406,185	7,250,138	(0)	7,250,138	5,413,040	(0)	5,413,040

15%

0.15

15%

15% FY21-22 REU 11%

District Reserve for Economic Uncertainties:

7,267,112

6,918,733

7,033,932

7,151,560 Less 1,954,726 to balance

RVUSD - Rincon Valley Charter School FY 2019-20 Adopted Budget

FUND: 09	Object Codes	Base Year	Budget	Projection	Projection
		2018 - 19	2019 - 20	2020 - 21	2021 - 22
Revenue					
Description:	8xxx				
LCRF	8010-8099	2,852,667	3,131,276	3,202,461	3,290,309
Federal Revenues	8100-8299	-			
State Revenues	8300-8599	291,756	198,119	198,119	198,119
Local Revenues	8600-8799	5,000	5,000	5,000	5,000
Total Revenue		3,149,423	3,334,395	3,405,580	3,493,428
Expenditures					
Certificated Salaries	1000-1999	1,506,959	1,532,022	1,546,576	1,575,961
Classified Salaries	2000-2999	237,843	244,917	247,155	251,851
Employee Benefits					
STRS	3100-3102	241,200	253,227	279,930	280,521
STRS on Behalf	3101	117,175	117,175	117,175	117,175
PERS	3200-3202	39,359	47,673	58,329	62,711
Health & Welfare	3400-3499	202,926	202,086	212,190	222,800
Other Statutory Benefits	3300-3399,3501-3699	38,597	73,289	81,692	83,244
Other Employee & Retiree Benefits	3700-3799,3900-3998	73,645	77,327	81,194	85,253
Books and Supplies	4000-4999	197,299	114,071	116,352	118,679
Services, Other Operating Expens	5000-5999	444,207	554,694	554,694	554,694
Capital Outlay	6000-6999	53,090	-	-	-
Other Outgo	7100-7499	-	-	-	-
Total Expenditures		3,152,300	3,216,481	3,295,287	3,352,889
Excess (Deficiency)		(2,877)	117,914	110,293	140,539
Transfers In	8910-8929	-	-	-	-
Transfers Out (enter as negative)	7610-7629	(70,645)	(106,182)	(106,182)	(106,182)
Other Sources	8930-8979	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-
Total Transfers/Other Uses		(70,645)	(106,182)	(106,182)	(106,182)
Net Increase (Decrease)		(73,522)	11,732	4,111	34,357
Fund Balance					
Beginning Balance		203,836	168,910	180,642	184,753
Audit Adjustment(s)					
Net Ending Balance		130,314	180,642	184,753	219,110

**Assumptions:
Multi-Year Budget Projection**

Funds 01-05	2018-19	2019-20	2020-21	2021-22
Revenue	Base Year - Actuals as of 5/3/19	Year 1 - Budget Year	Year 2 - Projection	Year 3 - Projection
Revenue Sources				
COLAs used	2.71%	3.26%	3.00%	2.80%
Gap Funding rates used	100.00%	100.00%	100.00%	100.00%
District Funded ADA	1,275.87	1,254.37	1,254.37	1,244.66
Charter Funded ADA (funds 02-05)	1,598.62	1,525.92	1,506.80	1,453.22
Unduplicated Count %	26.43% for district schools / 52.05% average all charter schools combined	26.07% for district schools / 48.76% average all charter schools combined	26.07% for district schools / 48.76% average all charter schools combined	26.07% for district schools / 48.76% average all charter schools combined
Property Taxes % inc/dec	2.0%	2.0%	2.0%	2.0%
Basic Aid Supplemental Funding	3 Mil	3 Mil	3 Mil	3 Mil
District of Choice Funding	None	None	None	None
Federal	\$1,123,554	\$988,306	\$988,306	\$988,306
Other State - Unrestricted	\$1,072,724	\$497,616	\$497,616	\$497,616
Other State - Restricted	\$1,938,424	\$1,669,301	\$1,669,301	\$1,669,301
Local	\$8,125,746	\$7,859,195	\$7,905,351	\$7,952,430
Expenditures				
Certificated Salaries				
Staffing (FTEs) (funds 01-05) CTA	213.40	205.00	201.00	201.00
Staffing (FTEs) (funds 01-05) Certificated Management	24.30	23.30	23.30	23.30
Step & Column Costs	included	1.90%	1.90%	1.90%
Other Adjustments- Raises	0.00%	0.00%	0.00%	0.00%
Classified Salaries				
Staffing (FTEs) (funds 01-05) CSEA	178.55	164.77	164.77	164.77
Staffing (FTEs) (funds 01-05) Classified Mgmt/ Conf	14.80	14.80	14.80	14.80
Step & Column Costs	included	1.90%	1.90%	1.90%
Other Adjustments- Raises	included	0.00%	0.00%	0.00%
Employee Benefits				
Statutory Benefits (Fixed)	STRS Rate 16.28% / PERS Rate 18.062%	STRS Rate 16.70% / PERS Rate 20.733%	STRS Rate 18.10% / PERS Rate 23.60%	STRS Rate 17.80% / PERS Rate 24.90%
Health & Welfare Benefits	Current	5%	5%	5%
Books and Supplies	\$3,220,694	\$1,383,663	\$1,392,551	\$1,401,527
Services, Other Oper Exp	\$3,931,893	\$3,309,010	\$3,309,010	\$3,309,010
Special Education (exp included in services above):				
Unrestricted Contribution - 8984	\$3,462,462	\$3,566,336	\$3,673,326	\$3,783,526
Non-Public School - 5811...2390	\$199,323	\$205,303	\$211,462	\$217,806
Non-Public Agency - 5811...2370	\$235,145	\$242,199	\$249,465	\$256,949
SCOE K-22 Placement - 5809	\$491,625	\$506,374	\$521,565	\$537,212
Transportation (included in various exp above)	\$655,594	\$675,262	\$695,520	\$716,385

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated 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)	1,232.59	1,232.59	1,269.75	1,248.25	1,248.25	1,248.25
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)	1,232.59	1,232.59	1,269.75	1,248.25	1,248.25	1,248.25
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	6.12	6.12	6.12	6.12	6.12	6.12
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 A4 through A5f)	6.12	6.12	6.12	6.12	6.12	6.12
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,238.71	1,238.71	1,275.87	1,254.37	1,254.37	1,254.37
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,598.62	1,598.62	1,598.62	1,525.92	1,525.92	1,525.92
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School 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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	1,598.62	1,598.62	1,598.62	1,525.92	1,525.92	1,525.92
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School 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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,598.62	1,598.62	1,598.62	1,525.92	1,525.92	1,525.92

Projected Monthly Cash Flow - General Fund (Fds 01-05)
Fiscal Year 2019/20
ADOPTED BUDGET

Rincon Valley Union School District

	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Total	Budget
A. BEGINNING CASH	10,123,100.46	13,319,421.67	10,344,410.25	8,367,353.17	6,675,164.19	4,337,039.83	12,030,629.25	13,692,456.90	12,663,455.91	11,504,592.35	15,445,688.09	15,007,197.20	10,123,100.46	
B. RECEIPTS:														
LCFF														
State Aid	645,361.51	555,743.30	1,496,549.80	1,218,908.48	1,007,131.13	1,284,772.45	795,353.78	1,948,430.35	994,299.63	1,101,320.94	1,448,290.89	973,333.73	13,469,496.00	13,469,496.00
Property Tax	0.00	0.00	31,961.86	0.00	0.00	9,463,519.71	2,245,611.30	34,362.41	42,451.40	4,868,703.32	192,371.14	1,189,954.86	18,068,936.00	18,068,936.00
Other	44,031.99	(139,268.51)	(278,538.40)	(185,691.80)	(185,691.80)	(185,691.80)	(185,691.80)	(14,781.76)	(338,232.43)	(147,125.87)	(70,868.58)	(226,868.22)	(1,914,419.00)	(1,914,419.00)
Federal Revenues	(462,391.35)	26,535.29	14,090.06	75,492.66	3,690.67	58,032.60	140,557.87	8,813.11	514,851.99	47,281.92	4,287.04	557,064.53	988,306.39	988,306.39
State Revenues	(151,007.63)	2,099.95	35,456.56	144,831.06	56,730.49	194,357.66	137,545.70	0.00	0.00	292,437.35	0.00	1,454,465.61	2,166,916.76	2,166,916.76
Local Revenues	88,623.07	26,867.22	213,496.05	284,542.48	174,519.19	1,201,223.00	1,384,213.08	1,243,505.56	235,802.42	1,865,322.92	2,033,858.32	(892,778.25)	7,859,195.06	7,859,195.06
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,711,926.59	4,711,926.59	4,711,926.59
TOTAL RECEIPTS	164,617.59	471,977.25	1,513,015.94	1,538,082.87	1,056,379.69	12,016,213.61	4,517,589.93	3,220,329.66	1,449,173.01	8,027,940.58	3,607,938.80	7,767,098.85	45,350,357.80	45,350,357.80
C. DISBURSEMENTS														
Certificated Salaries	133,452.13	1,727,817.56	1,732,610.44	1,710,987.30	1,708,497.80	1,889,045.47	1,733,254.05	1,752,913.68	1,755,376.07	1,768,486.20	1,745,759.78	325,829.46	17,984,029.93	17,984,029.93
Classified Salaries	213,648.50	618,552.41	629,956.88	630,036.10	624,029.14	685,790.64	635,079.24	624,453.16	631,072.52	628,128.47	681,138.70	395,127.07	6,997,012.84	6,997,012.84
Benefits	137,196.86	789,939.23	798,935.36	793,007.03	793,795.35	832,775.92	795,316.50	795,602.91	798,958.03	800,378.19	837,449.05	1,673,828.03	9,847,182.46	9,847,182.46
Supplies	12,567.42	334,296.22	107,533.56	36,746.95	99,881.26	39,753.28	75,221.85	63,893.39	49,950.36	36,609.70	32,868.21	494,340.98	1,383,663.18	1,383,663.18
Services	70,330.20	447,424.58	132,693.54	170,394.29	74,149.76	802,382.50	199,821.47	164,437.12	64,998.96	178,403.76	748,073.08	255,901.15	3,309,010.41	3,309,010.41
Capital Outlays	2,664.39	22,517.96	15,647.32	(11,002.54)	8,918.64	0.00	0.00	69.18	0.00	8,662.52	0.00	12,522.52	60,000.00	60,000.00
Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(61,757.00)	(61,757.00)	(61,757.00)
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,605,744.59	6,605,744.59	6,605,744.59
TOTAL DISBURSEMENTS	569,859.51	3,940,547.95	3,417,377.11	3,330,169.14	3,309,271.96	4,249,747.81	3,438,693.10	3,401,369.44	3,300,355.94	3,420,668.84	4,045,288.81	9,701,536.81	46,124,886.41	46,124,886.41
D. BALANCE SHEET ITEMS														
Accounts Receivable	2,083,902.32	298,266.14	0.00	0.00	0.00	1,690.49	(8,160.44)	3,826.47	0.00	(3.45)	(1,140.88)	(2,148,380.66)	230,000.00	230,000.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	39,314.17	0.00	0.00	0.00	0.00	0.00	(582.75)	(3,071.42)	0.00	0.00	0.00	35,660.00	35,660.00
SUBTOTAL ASSETS	2,083,902.32	337,580.31	0.00	0.00	0.00	1,690.49	(8,160.44)	3,243.72	(3,071.42)	(3.45)	(1,140.88)	(2,148,380.66)	265,660.00	
Accounts Payable	1,517,660.81	155,978.96	(72,695.91)	99,897.29	(85,232.08)	(74,566.88)	591,091.26	(851,204.94)	695,390.79	(666,172.56)	0.00	(1,025,146.74)	285,000.00	285,000.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES	1,517,660.81	155,978.96	(72,695.91)	99,897.29	(85,232.08)	(74,566.88)	591,091.26	(851,204.94)	695,390.79	(666,172.56)	0.00	(1,025,146.74)	285,000.00	
TOTAL BALANCE SHEET ITEMS	3,601,563.13	493,559.27	(72,695.91)	99,897.29	(85,232.08)	(72,876.39)	582,930.82	(847,961.22)	692,319.37	(666,176.00)	(1,140.88)	(3,173,527.40)	550,660.00	
E. NET INCOME (B - C + D)	3,196,321.21	(2,975,011.42)	(1,977,057.08)	(1,692,188.97)	(2,338,124.36)	7,693,589.42	1,661,827.65	(1,029,000.99)	(1,158,863.56)	3,941,095.74	(438,490.89)	(5,107,965.35)	(223,868.61)	
F. ENDING CASH (A + E)	13,319,421.67	10,344,410.25	8,367,353.17	6,675,164.19	4,337,039.83	12,030,629.25	13,692,456.90	12,663,455.91	11,504,592.35	15,445,688.09	15,007,197.20	9,899,231.85	9,899,231.85	

July 1 Budget
2019-20 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
07 GENERAL FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	(509,327.00)	0.00	(67,810.00)	4,711,326.59	6,605,744.59		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	509,327.00	0.00	0.00	0.00	0.00	106,182.00		
10 SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation								
11 ADULT EDUCATION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00		
12 CHILD DEVELOPMENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	49,291.00	0.00	0.00	0.00		
13 CAFETERIA SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	18,519.00	0.00	0.00	0.00		
14 DEFERRED MAINTENANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
18 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
19 FOUNDATION SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00		0.00		
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
21 BUILDING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
25 CAPITAL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
30 STATE SCHOOL BUILDING LEASEPURCHASE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
40 special reserve fund for CAPITAL OUTLAY PROJECTS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			2,000,000.00	0.00		
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00				0.00		
61 CAFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		

July 1 Budget
2019-20 Budget
SUMMARY OF INTER-FUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00		0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	509,327.00	(509,327.00)	67,810.00	(67,810.00)	6,711,926.59	6,711,926.59		

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):

Districts ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17) District Regular Charter School	1,358 1,755 3,113	1,358 1,755 3,113		Met
Second Prior Year (2017-18) District Regular Charter School	1,313 1,711 3,024	1,315 1,709 3,024	0.0%	Met
First Prior Year (2018-19) District Regular Charter School	1,289 1,616 2,885	1,270 1,599 2,869	0.6%	Met
Budget Year (2019-20) District Regular Charter School	1,248 1,526 2,774			
Total ADA				

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):	2,774
Districts Enrollment Standard Percentage Level:	1.0%

2A. Calculating the Districts Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)					
District Regular	1,354	1,354	1,354		
Charter School	1,829	1,829	1,829		
Total Enrollment	3,183	3,183	3,183	0.0%	Met
Second Prior Year (2017-18)					
District Regular	1,320	1,320	1,320		
Charter School	1,795	1,795	1,795		
Total Enrollment	3,115	3,115	3,115	0.0%	Met
First Prior Year (2018-19)					
District Regular	1,282	1,282	1,282		
Charter School	1,663	1,663	1,663		
Total Enrollment	2,945	2,945	2,945	0.0%	Met
Budget Year (2019-20)					
District Regular	1,279	1,279			
Charter School	1,595	1,595			
Total Enrollment	2,874				

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		Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
	Estimated/Unaudited (Form A, Lines A4 and C4)	Actuals		
Third Prior Year (2016-17)	District Regular	1,315	1,354	
	Charter School	1,755	1,829	
	Total ADA/Enrollment	3,070	3,183	96.4%
Second Prior Year (2017-18)	District Regular	1,269	1,320	
	Charter School	1,709	1,795	
	Total ADA/Enrollment	2,978	3,115	95.6%
First Prior Year (2018-19)	District Regular	1,233	1,282	
	Charter School	1,599	1,663	
	Total ADA/Enrollment	2,832	2,945	96.2%
Historical Average Ratio:				96.1%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

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
	District Regular Charter School Total ADA/Enrollment				
Budget Year (2019-20)	District Regular	1,248	1,279		
	Charter School	1,526	1,595		
	Total ADA/Enrollment	2,774	2,874	96.5%	Met
1st Subsequent Year (2020-21)	District Regular	1,218	1,254		
	Charter School	1,507	1,575		
	Total ADA/Enrollment	2,725	2,829	96.3%	Met
2nd Subsequent Year (2021-22)	District Regular	1,192	1,228		
	Charter School	1,454	1,519		
	Total ADA/Enrollment	2,646	2,747	96.3%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2c. All other data is calculated.

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded)	2,874.49	2,780.29	2,761.17	2,697.88
b. (Form A, lines A6 and C4)		2,874.49	2,780.29	2,761.17
c. Prior Year ADA (Funded)		(94.20)	(19.12)	(63.29)
d. Difference (Step 1a minus Step 1b)				
e. Percent Change Due to Population (Step 1c divided by Step 1b)		-3.28%	-0.69%	-2.29%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		26,163,359.00	26,433,555.00	26,773,874.00
b1. COLA Percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		852,925.50	793,006.65	749,668.47
c. Economic Recovery Target Funding (current year increment)			N/A	
d. Total (Lines B2 plus Line 2c)		852,925.50	793,006.65	749,668.47
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)				
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.02%	2.31%	0.51%
		-1.02% to .98%	1.31% to 3.31%	-4.9% to 1.61%

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)	17,714,643.00	18,068,936.00	18,430,315.00	18,798,921.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	31,055,884.00	31,538,432.00	31,381,727.00	31,539,156.00
District's Projected Change in LCFF Revenue:		1.55%	-0.50%	0.50%
LCFF Revenue Standard:		-1.02% to .98%	1.31% to 3.31%	-.49% to 1.51%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF revenue projections based on current enrollment and ADA projections for the district.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	21,158,411.22	25,479,361.06	83.0%
Second Prior Year (2017-18)	21,269,982.57	23,755,129.56	89.5%
First Prior Year (2018-19)	21,410,342.22	25,490,933.90	84.0%
	Historical Average Ratio:		85.5%
	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): 82.5% to 88.5%	82.5% to 88.5%	82.5% to 88.5%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	22,339,136.07	24,480,006.15	91.3%	Not Met
1st Subsequent Year (2020-21)	22,724,258.00	24,874,016.00	91.4%	Not Met
2nd Subsequent Year (2021-22)	23,233,027.00	25,391,761.00	91.5%	Not Met

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

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

- STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Decrease in total expenditures due to elimination of one-time funding sources.

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):	-0.02%	2.31%	0.51%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.02% to 9.98%	-7.69% to 12.31%	-9.49% to 10.51%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.02% to 4.98%	-2.69% to 7.31%	-4.49% to 5.51%

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)	1,123,554.00		
Budget Year (2019-20)	988,306.39	-12.04%	Yes
1st Subsequent Year (2020-21)	988,306.00	0.00%	No
2nd Subsequent Year (2021-22)	988,306.00	0.00%	No

Explanation:
(required if Yes)

Reduction of Federal and Special Education funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	3,011,147.76		
Budget Year (2019-20)	2,166,916.76	-28.04%	Yes
1st Subsequent Year (2020-21)	2,166,917.00	0.00%	No
2nd Subsequent Year (2021-22)	2,166,917.00	0.00%	No

Explanation:
(required if Yes)

Reduction of one-time funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	8,125,746.99		
Budget Year (2019-20)	7,859,195.06	-3.28%	No
1st Subsequent Year (2020-21)	7,905,531.00	0.59%	No
2nd Subsequent Year (2021-22)	7,952,430.00	0.59%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	3,220,694.02		
Budget Year (2019-20)	1,383,663.18	-57.04%	Yes
1st Subsequent Year (2020-21)	1,392,551.00	0.64%	No
2nd Subsequent Year (2021-22)	1,401,527.00	0.64%	No

Explanation:
(required if Yes)

Decrease due to elimination of one-time funding sources.

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

First Prior Year (2018-19)	3,931,893.72		
Budget Year (2019-20)	3,309,010.41	-15.84%	Yes
1st Subsequent Year (2020-21)	3,309,010.00	0.00%	No
2nd Subsequent Year (2021-22)	3,309,010.00	0.00%	No

Explanation:
(required if Yes)
Decrease due to elimination of one-time funding sources.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	12,260,448.75		
Budget Year (2019-20)	11,014,418.21	-10.16%	Not Met
1st Subsequent Year (2020-21)	11,060,754.00	0.42%	Met
2nd Subsequent Year (2021-22)	11,107,653.00	0.42%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	7,152,587.74		
Budget Year (2019-20)	4,692,673.59	-34.39%	Not Met
1st Subsequent Year (2020-21)	4,701,561.00	0.19%	Met
2nd Subsequent Year (2021-22)	4,710,537.00	0.19%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

<p>Explanation: Federal Revenue (linked from 6B if NOT met)</p>	Reduction of Federal and Special Education funding.
<p>Explanation: Other State Revenue (linked from 6B if NOT met)</p>	Reduction of one-time funding.
<p>Explanation: Other Local Revenue (linked from 6B if NOT met)</p>	

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.

<p>Explanation: Books and Supplies (linked from 6B if NOT met)</p>	Decrease due to elimination of one-time funding sources.
<p>Explanation: Services and Other Exps (linked from 6B if NOT met)</p>	Decrease due to elimination of one-time funding sources.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	46,124,886.41	0.00		
c. Net Budgeted Expenditures and Other Financing Uses	46,124,886.41	1,383,746.59	1,387,530.00	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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 reserves² as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,979,273.35	6,816,528.13	7,264,115.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	101,566.68	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	6,979,273.35	6,918,094.81	7,264,115.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	46,528,489.00	45,443,520.84	48,447,410.66
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)	46,528,489.00	45,443,520.84	48,447,410.66
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	15.0%	15.2%	15.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.0%	5.1%	5.0%

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

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(713,029.50)	33,498,394.97	2.1%	Met
Second Prior Year (2017-18)	243,929.97	31,753,049.49	N/A	Met
First Prior Year (2018-19)	(942,386.35)	33,361,441.49	2.8%	Met
Budget Year (2019-20) (Information only)	(774,528.61)	31,085,750.74		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ^z (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	10,143,843.45	10,592,199.99	N/A	Met
Second Prior Year (2017-18)	9,093,013.89	9,879,170.49	N/A	Met
First Prior Year (2018-19)	9,890,986.00	10,123,100.46	N/A	Met
Budget Year (2019-20) (Information only)	9,180,714.11			

^z Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$69,000 (greater of)	0 to 300
4% or \$69,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage Level:	2,774	2,761	2,698
	3%	3%	3%

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

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

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

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

	Budget Year (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		

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.

1. Expenditures and Other Financing Uses
(Fund 01, objects 1000-7999) (Form MYP, Line B11)
2. Plus: Special Education Pass-through
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
3. Total Expenditures and Other Financing Uses
(Line B1 plus Line B2)
4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent
(Line B3 lines Line B4)
6. Reserve Standard - by Amount
(\$69,000 for districts with 0 to 1,000 ADA, else 0)
7. District's Reserve Standard
(Greater of Line B5 or Line B6)

	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)	46,124,886.41	46,892,879.00	47,677,070.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	46,124,886.41	46,892,879.00	47,677,070.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 lines Line B4)	1,383,746.59	1,406,786.37	1,430,312.10
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)	1,383,746.59	1,406,786.37	1,430,312.10

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,918,733.00	7,033,932.00	5,196,834.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,918,733.00	7,033,932.00	5,196,834.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.00%	15.00%	10.90%
District's Reserve Standard (Section 10B, Line 7):	1,383,746.59	1,406,786.37	1,430,312.10
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?
- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?
- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?
- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:
or

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)	(5,597,155.52)			
Budget Year (2019-20)	(6,689,683.98)	1,092,528.46	19.5%	Not Met
1st Subsequent Year (2020-21)	(7,053,666.00)	373,982.02	5.6%	Met
2nd Subsequent Year (2021-22)	(7,330,113.00)	266,447.00	3.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	4,941,152.00			
Budget Year (2019-20)	4,711,926.00	(229,226.00)	-4.6%	Met
1st Subsequent Year (2020-21)	4,711,926.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	4,711,926.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	7,870,507.00			
Budget Year (2019-20)	6,605,745.00	(1,264,762.00)	-16.1%	Not Met
1st Subsequent Year (2020-21)	6,605,745.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	6,605,745.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				<input type="text" value="No"/>

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

- 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. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Reduction of funds transferred out to support program costs in the General Fund

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

Project Information:
(required if YES)

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?
-
2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.
- Explanation:
(required if Yes)

Developer fee revenue is anticipated to meet the Capital Lease payment. Fund 01 and Fund 40 will be responsible for the annual payments. The General Fund reserve balance includes budget for the Capital Lease payments.

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:
 - a. Are they lifetime benefits?

No

 - b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
---------------------	-------------------

4. OPEB Liabilities

a. Total OPEB liability	Data must be entered.
b. OPEB plan(s) fiduciary net position (if applicable)	
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?	
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Actuarial April 2018

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	111,504.08		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

57B. 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 57A) (If No, skip items 2-4)
2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities
 - a. Accrued liability for self-insurance programs
 - b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions
 - a. Required contribution (funding) for self-insurance programs
 - b. Amount contributed (funded) for self-insurance programs

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

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	213.4	205.0	201.0	201.0

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:

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:

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)
Yes	Yes	Yes

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

One Year Agreement		Multiyear Agreement	
Total cost of salary settlement	% change in salary schedule from prior year	Total cost of salary settlement	% change in salary schedule from prior year
<input type="text" value="517,578"/>	<input type="text" value="2.0%"/>		

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Hard Cap 5.0%	Hard Cap 5.0%	Hard Cap 5.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

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

Number of classified (non-management) FTE positions	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2018-19)	(2019-20)	(2020-21)	(2021-22)
	178.6	164.8	164.8	164.8

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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

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

Negotiations Settled

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

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

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

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

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

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

One Year Agreement
Total cost of salary settlement

% change in salary schedule from prior year

--	--	--

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

78,640

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Hard Cap 5.0%	Hard Cap 5.0%	Hard Cap 5.0%

Classified (Non-management) Prior Year Settlements

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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	39.1	38.1	38.1	38.1

Management/Supervisor/Confidential Salary and Benefit Negotiations

- Are salary and benefit negotiations settled for the budget year?

If Yes, complete question 2.

Yes

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

- Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Total cost of salary settlement	% change in salary schedule from prior year (may enter text, such as "Reopener")
Yes	142,382	2.0%

- 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)

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Hard Cap 5.0%	Hard Cap 50.0%	Hard Cap 50.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1.5%	1.5%	1.5%

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
26,184	26,184	26,184
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in Item 1, and enter the date in Item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Yes

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?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Fund: 01 General Fund Resource: 0000 Unrestricted		
Description	Object	2019-20 Budget
Ending Fund Balance	9792	8,406,185.50
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	17,250.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	1,470,202.50
Curriculum Material	9780	700,000.00
Tech Devices	9780	250,000.00
COP	9780	520,202.50
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	6,918,733.00
Unassigned/Unappropriated	9790	0.00

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July 1 Budget
 2018-19 Estimated Actuals
 Technical Review Checks
 Rincon Valley Union Elementary

Sonoma 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

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of \$1,000 by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	8150	9500	-3,791.52

Explanation:Accounts payable to be corrected prior to year end close.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.