# RINCON VALLEY UNION SCHOOL DISTRICT

BUDGET 2020-21



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# RINCON VALLEY UNION SCHOOL DISTRICT MEMORANDUM

TO:

Dr. Tracy Smith, Superintendent / Board Members

SUBJECT:

2020/21 Budget

DATE:

June 23, 2020

The Rincon Valley Union School District (RVUSD) Fiscal Year 2020/21 Budget (FY 21) is submitted for your approval. The total District budget of over \$37 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 3,100 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 will include details in December 2020. These details will include 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 future LCAP. This process will involve significant local input as well as a public hearing on both this budget (June 2020) and the LCAP in December 2020.

#### **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 the Covid-19 Pandemic, the largest recession since the great recession 2008, and continuing declining enrollment. Due to the impact of Covid-19 on the state's economy, Governor Newsom's May revision brought deep cuts into the Local Control Funding Formula (LCFF) and the Basic Aid Supplemental revenue. The impact of the cuts equal to a 10% or \$3.7M in reduced revenue to the District. Also over a six-year period, the District is down

approximately 520 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 budget was reviewed line by line, 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 2021, the District budget is using all of basic aid supplemental to reduce the deficit spending for this year and the two following years.

If enrollment and or revenues do not increase, the District will be forced to make additional reductions to eliminate our deficit spending which is reducing our fund balance. The use of all the basic aid supplemental 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 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 reserves and a supplemental source of revenue that is currently sustaining the District it will not sustain the District indefinitely. The District needs to be prepared to adapt to the changing situation, which means finding ways in which to increase enrollment and revenues and looking at other options to reduce expenditures within the District.

#### 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. Due to the Covid-19 Pandemic and the largest recession sense the great recession 2008, we are seeing the beginning of the impact it is having on the State of California's economy. We are seeing a 10% reduction in revenues each year, for the next three years. Also the re-introduction of cash deferrals starting in June 2020, followed 20/21 and 21/22. These deferrals will have a negative impact on our cash reserves and may cause the District to borrow from the county treasurer.

#### 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 pupils served in the District, as well as the percentage of students who are eligible for the free and reduced

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 55% unduplicated students. RVUSD's unduplicated count is projected to be approximately 28%, 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. Starting with this budget year and the next two years' districts are taking a 10% reduction in revenues, with our District it comes to about a 3.7M reduction in revenue per year. With the continuing projected declining enrollment the District will need to make additional adjustments to revenues and expenditures.

#### One-Time State Revenues

Due to Covid-19, Governor Newsom has proposed a one-time investment from the CARES act to school districts and will be included in the budget when the proposal is approved. Additionally, no normal one time revenues are budgeted due to the State of the California's economy at this time.

#### 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. Other local sources include donations to school sites by their PTOs/PTAs, as well as field trip, outdoor education donations, et. al.

#### Pension Contribution Rates

Governor Newsom proposed some fiscal relief in the May revision. The relief will reduce the CalSTRS rate from 18.41% to 16.15% in 2020-21 and from 18.2% to 16.02% in 2021-22. The relief will also reduce CalPERS rate from 22.67% to

20.70% in 2020-21 and from 25% to 22.84% in 2021-22. These rates are included in this proposed adopted budget.

#### 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 3,112 in 2020, which includes a decline of over 520 students since 2015. 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 4<sup>th</sup> through 6<sup>th</sup> grade to as close to 30 students as possible.

#### General Fund Expenditures

The majority of District expenditures into fall into one of six major categories: Certificated and classified salaries, employee benefits, books and supplies, services and capital outlay. Approximately 83% of these expenditures are for salary and benefits.

#### Staffing

This year the number of certificated employees was reduced by 11.1 FTE and the number of classified employees was reduced by 6.8 FTE. These reductions include elementary teachers, consulting teachers, student services specialist, physical education and music teacher, campus supervisors, science facilitators and computer technicians.

Salary negotiations with RVUTA and unrepresented employees are still ongoing. At the creation of this budget, there is a pending agreement with the local CSEA unit, therefore the increase is included in the budget for this group, which includes 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.

#### Supplemental Grant Funding

The budget contains a total of \$1,597,959 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).

#### One Time Expenditures

As stated above, there are no one-time revenue or expenditures included in this budget.

Net

#### Surplus/Loss

The FY 20 general fund budget projects an operating deficit of \$2,258,882. This includes using all of basic aid supplemental to offset the deficit.

#### Multiyear Projections

The multiyear projection demonstrates the District has sufficient reserves to meet the state mandated 3% reserve for economic uncertainty, but not the board's practice of a total of 15% designated reserve for economic uncertainty. However, because of the impact of Covid-19 Pandemic, the largest recession sense the great recession 2008 and declining enrollment with future increases in pension system contributions, the projection shows large unsustainable deficits. Enrollment changes will affect the deficit but additional steps are required to be taken. Since general fund expenditures are typically 75%-85% salary and benefits, staffing reductions will likely be needed in order to balance the budget in future years. The district Budget Advisory Council 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 Newsom's administration, school districts are responsible for 60% of the solution, with employer rates increasing substantially. Fortunately, it appears likely that the state's final budget will diminish the contribution rate (*See Pension Contribution Rates above*) for this next couple of years. 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.

#### 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 and is adjusted for staffing through a position control process. Great care needs to be taken when managing the school's resources. The combining of the two campuses in 2021-22 will reduce the stress on RVCS's overall budget.

#### Fund 12 (Daycare)

The budget for the Daycare Fund shows a break even budget, but with the unknown factor of Covid-19 and the largest recession since the great recession 2008 in play this budget must be closely monitored and updated.

#### Fund 13 (Child Nutrition)

The budget for the Child Nutrition Fund shows an approximate \$5K shortfall, which is typical for an adopted budget. However, the District's declining enrollment will likely effect sales and revenue. Again with the unknown factor of Covid-19 and the largest recession since the great recession 2008 in play, this budget must be closely monitored and updated.

### Fund 25 (Developer Fees)

Developer Fees have dropped significantly, generating only \$63K by June 1<sup>st</sup> compared to 2018-19 generating \$146K. The Impact of Covid-19 and the state shelter in place order seem to have had a major impact on development in the county. 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. Due to Covid-19 and the largest recession since the great recession 2008 most projects other than the campus reconfiguration are on hold. It is important to note that the contribution to fund 40 from the District's basic aid supplemental funding has been suspended. The \$2M is now being used to offset the general fund deficit.

#### Debt

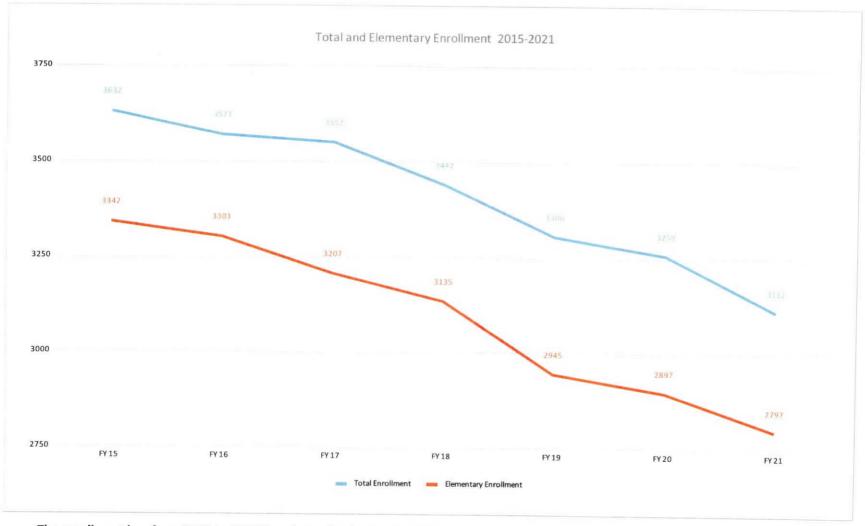
The District issued the second and final series of Measure F Bonds in February of 2018 in the amount of \$17 million. This loan will be paid for by a tax levy on the property tax rolls. The District was able to maintain its high rating with Moody's Investor Services and Standard and Poor's which kept 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 use all 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, but that is not the case anymore. The total principal owed on the loan is \$2,013,091 as of June 30, 2020.

I hope you find this summary a useful tool for understanding the District's Budget and please ask if you have any questions.

Chief Business Official

Allen K. Watts

Rincon Valley Union School District



The enrollment loss from FY 15 to FY 21 is estimated to be 545 students. The largest elementary school is school is approximately 400 students

# **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	16.15%	20.7%
2021-22	16.02%	22.8%*
2022-23	18.10%	25.5%*
2023-24	18.10%	26.2%*
2024-25	18.10%	26.6%*
2025-26	18.10%	26.5%*

<sup>\*</sup>Projected

#### 2020-2021 DISTRICT INFORMATION

GOVERNING BOARD MEMBERS:

**CENTRAL OFFICE ADMINISTRATION:** 

Jeff Gospe

President

Dr. Tracy Smith, Superintendent

Cynthia Evers

Trustee

Cathy Myhers, Assistant Superintendent

Carol Lynn Wood

Trustee

Mike Herfurth, Assistant Superintendent

Shelby Moeller

Trustee

Allen Watts, Chief Business Official

Mike Cook

Clerk

#### **SCHOOL ADMINISTRATION:**

Austin Creek Elementary School

Jenny Lynch, Principal

Binkley Elementary School

Hilary Kjaer, Principal

Madrone Elementary School

Lisa Christopherson, Principal

**Matanzas Elementary School** 

Harmony Harvell, Principal

Sequoia Elementary School

Brooklyn Clark, Principal

Spring Creek Elementary School

Shawne Kearney, Principal

Village Elementary School

Kate Westrich, Principal

Whited Elementary School

Beth Acosta, Principal

## 2020 / 21 BUDGETED REVENUE, EXPENSE, AND ENDING BALANCE SUMMARIES OF ALL FUNDS

Fund 01-05 General Fund	<u></u>
Revenue	37,136,952
Expense	39,239,568
Excess Rev / (Exp)	(2,102,616)
Other Financing / (Uses)	(156,266)
Net Change to Funds	(2,258,882)
Beginning Balance	7,238,124
Ending Balance	4,979,242

Fund 09	
RVCS	
Revenue	2,777,950
Expense	2,737,092
Excess Rev / (Exp)	40,858
Other Financing / (Uses)	-
Net Change to Funds	40,858
Reginning Polance	104.054
Beginning Balance	194,951
Ending Balance	235,809

Fund 12 Child Development	
Revenue Expense Excess Rev / (Exp) Other Financing / (Use: Net Change to Funds	1,469,581 1,469,581 - - -
Beginning Balance Ending Balance	269,098 269,098

Fund 13	
Cafeteria	
Revenue	4.004.774
: =	1,094,771
Expense	1,111,193
Excess Rev / (Exp)	(16,422)
Other Financing / (Use:	-
Net Change to Funds	(16,422)
Beginning Balance	141,102
Ending Balance	124,680

Fund 25	
Capital Facilities	
1	
Revenue	75,000
Expense	231,266
Excess Rev / (Exp)	(156,266)
Other Financing / (Uses)	156,266
Net Change to Funds	-
Beginning Balance	170,927
Ending Balance	170,927
June payment still	
pending at time of	
building the budget for	
\$170,927	

Fund 40 - Special Reser	ve
Capital Outlay	
Revenue	440.055
l_	142,355
Expense	730,000
Excess Rev / (Exp)	(587,645)
Other Financing / (Uses)	-
Net Change to Funds	(587,645)
Poginning Polones	4 074 000
Beginning Balance	1,871,090
Ending Balance	1,283,445
June transfer of 2M will	
be included in the	
actuals when closing	
the books in September	
2020	

All Funds Combined	
Revenue	42,696,609
Expense	45,518,700
Excess Rev / (Exp)	(2,822,091)
Other Financing / (Use:	-
Net Change to Funds	(2,822,091)
Beginning Balance	9,885,292
Ending Balance	7,063,201

#### July 1 Budget FINANCIAL REPORTS 2020-21 Budget School District Certification

	Insert "X" in applicable boxes:	
X	will be effective for the budget year. The budget was fi	riteria and Standards. It includes the expenditures tability Plan (LCAP) or annual update to the LCAP that led and adopted subsequent to a public hearing by the cation Code sections 33129, 42127, 52060, 52061, and
X	If the budget includes a combined assigned and unass recommended reserve for economic uncertainties, at it the requirements of subparagraphs (B) and (C) of para Section 42127.	ts public hearing, the school district complied with
	Budget available for inspection at:	Public Hearing:
	Place: Rincon Valley District Office Date: June 4 - 9 2020  Adoption Date: June 23, 2020	Place: Rincon Valley District Office (Zoom) Date: June 09, 2020 Time: 06:00 PM
	Signed:Clerk/Secretary of the Governing Board (Original signature required)	rd
	Contact person for additional information on the budge	et reports:
	Name: Allen Watts	Telephone: (707) 542-7375

#### 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.

CRITER	RIA 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	

#### July 1 Budget FINANCIAL REPORTS 2020-21 Budget School District Certification

RITER	IA AND STANDARDS (continu	ued)	Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	Х	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	Х	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		Х
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	х	•
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		х
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		х
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	x	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	х	

	MENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	x	i
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	х	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	x	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		x

	MENTAL INFORMATION (con		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?</li> </ul>	x	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	X	
		<ul> <li>If yes, do benefits continue beyond age 65?</li> </ul>	Х	
		<ul> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		х
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		x
		Classified? (Section S8B, Line 1)		Х
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		Х
S9	Local Control and Accountability Plan (LCAP)	<ul> <li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> </ul>		Х
		<ul> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>	Decemi	er 2020
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		x

DITIE	DNAL FISCAL INDICATORS		No	Yes
<b>41</b>	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	х	
<b>A2</b>	Independent Position Control	Is personnel position control independent from the payroll system?	Х	
43	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		x
44	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	х	
45	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	

#### July 1 Budget FINANCIAL REPORTS 2020-21 Budget School District Certification

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

#### July 1 Budget 2020-21 Budget Workers' Compensation Certification

49 70896 0000000 Form CC

ANI	NUAL CERTIFICATION REGARDING	S SELF-INSURED WORKERS' COMPEN	NSATION CLAIMS
insu to th gove	he governing board of the school distri	ol district, either individually or as a mem s, the superintendent of the school distric rict regarding the estimated accrued but the county superintendent of schools the ost of those claims.	ct annually shall provide information unfunded cost of those claims. The
To t	the County Superintendent of Schools	<b>3</b> :	
()	Our district is self-insured for worker Section 42141(a):	rs' compensation claims as defined in Ed	ducation Code
	Total liabilities actuarially determined Less: Amount of total liabilities resent Estimated accrued but unfunded liab	rved in budget:	\$ \$ \$0.00
( <u>X</u> )	This school district is self-insured for through a JPA, and offers the following RESIG	r workers' compensation claims ing information:	
()	This school district is not self-insured	d for workers' compensation claims.	
Signed	Clerk/Secretary of the Governing Board (Original signature required)	Date of Me	eeting:
***	For additional information on this cert	tification, please contact:	
Name:	Allen Watts	_	
Title:	Chief Business Official	_	
Telephone:	(707) 542-7375	~	
E-mail:	awatts@rvusd.org	_	
		<del></del>	





			LOZ	2019-20 Estimated Actuals	sls		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	29,479,979.00	205,672.00	29,685,651.00	26,658,947.00	205,672.00	26,864,619.00	-9.5%
2) Federal Revenue		8100-8299	89,080.00	917,653.39	1,006,733.39	50,000.00	1,036,433.00	1,086,433.00	7.9%
3) Other State Revenue		8300-8599	941,749.76	1,718,534.00	2,660,283.76	504,581.00	1,711,119.00	2,215,700,00	-16.7%
4) Other Local Revenue		8600-8799	2,325,704.27	5,205,564.43	7,531,268.70	2,231,532.00	4,738,668.00	6,970,200.00	-7.4%
5) TOTAL, REVENUES			32,836,513.03	8,047,423.82	40,883,936.85	29,445,060.00	7,691,892.00	37,136,952.00	-9.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	12,709,130.07	5,167,024.08	17,876,154.15	12,562,462.00	5,231,624.00	17,794,086.00	-0.5%
2) Classified Salaries		2000-2999	3,761,207.00	3,524,267.75	7,285,474.75	3,675,385.00	3,525,315.00	7,200,700.00	-1.2%
3) Employee Benefits		3000-3999	5,692,771.41	4,499,455.65	10,192,227.06	5,461,386.00	4,433,557.00	9,894,943.00	-2.9%
4) Books and Supplies		4000-4999	1,267,085.23	904,223.82	2,171,309.05	783,063.00	483,161.00	1,266,224.00	-41.7%
5) Services and Other Operating Expenditures	sə	9665-0005	2,237,663.66	1,763,423.95	4,001,087.61	1,996,459.00	1,101,870.00	3,098,329.00	-22.6%
6) Capital Outlay		6669-0009	0.00	160,855.00	160,855.00	0.00	50,000.00	50,000.00	-68.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	ect	7100-7299	3,653.00	0.00	3,653.00	3,653.00	00:0	3,653.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(474,282.00)	406,472.00	(67,810.00)	(454,497.00)	386,130.00	(68,367.00)	0.8%
9) TOTAL, EXPENDITURES			25,197,228.37	16,425,722.25	41,622,950.62	24,027,911.00	15,211,657.00	39,239,568.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (45-89)	89)		7,639,284.66	(8,378,298.43)	(739,013.77)	5,417,149.00	(7.519,765.00)	(2,102,616.00)	184.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	4,605,744.59	00:0	4,605,744.59	4,605,745.00	00:0	4,605,745.00	%0.0
b) Transfers Out		7600-7629	6,707,744.59	0.00	6,707,744.59	4,762,011.00	00.00	4,762,011.00	-29.0%
2) Other Sources/Uses a) Sources		8930-8979	00.0	0.00	00.00	00:00	0.00	0.00	%0.0
b) Uses		7630-7699	00:00	00.00	00.00	0.00	0.00	0.00	%0.0
3) Contributions		8980-8999	(8,050,770.61)	8,050,770.61	00.00	(7,807,582.00)	7,807,582.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	/USES		(10,152,770.61)	8,050,770.61	(2,102,000.00)	(7,963,848.00)	7,807,582.00	(156,266.00)	-92.6%





			2019	2019-20 Estimated Actuals	ıls		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	Column C& F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,513,485.95)	(327,527.82)	(2,841,013.77)	(2,546,699.00)	287.817.00	(2.258.882.00)	
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	9,498,763.97	580,373.40	10,079,137.37	6,985,278.02	252,845.58	7,238,123.60	-28.2%
b) Audit Adjustments		9793	00:00	0.00	0.00	0.00	00.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,498,763.97	580,373.40	10,079,137.37	6,985,278.02	252,845.58	7,238,123.60	-28.2%
d) Other Restatements		9795	00:00	0.00	0.00	00:0	00.0	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,498,763.97	580,373.40	10,079,137.37	6,985,278.02	252,845.58	7,238,123.60	-28.2%
2) Ending Balance, June 30 (E + F1e)		1	6,985,278.02	252,845.58	7,238,123.60	4,438,579.02	540,662.58	4,979,241.60	-31.2%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	17,250.00	000	17,250.00	17,250.00	0.00	17,250.00	0.0%
Stores		9712	00.0	0.00	00:0	00.00	00.0	00:00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	00.00	00:0	00:00	%0.0
All Others		9719	00.0	0.00	0.00	00:00	00:0	0.00	%0.0
b) Restricted		9740	00.0	252,845.58	252,845,58	0.00	540,662.58	540,662.58	113.8%
c) Committed Stabilization Arrangements		9750	00.0	00.0	00.0	0.00	000	0.00	0.0%
Other Commitments		9760	0.00	00:00	00.00	00.00	00'0	0.00	0.0%
d) Assigned							, \$ 5.		
Other Assignments		9780	0.00	0.00	0.00	00.00	00.0	00:0	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,968,028.02	00.00	6,968,028.02	4,421,329.02	0.00	4,421,329.02	-36.5%
Unassigned/Unappropriated Amount		9790	00:00	00:00	00:0	00.0	0.00	0.00	%0.0

Rincon Valley Universion of Sonoma County

		7770				1		L
	•	£018	ZU19-ZU Estimated Actuals	9		2020-21 Budget		4
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	%ខូ០
G. ASSETS				110110				
1) Cash a) in County Treasury	9110	16,086,560.23	(7,530,988.90)	8,555,571.33				
1) Fair Value Adjustment to Cash in County Treasury	9111	00.0	00:0	0.00				
b) in Banks	9120	2,000.00	00:0	2,000.00				
c) in Revolving Cash Account	9130	17,250.00	00:00	17,250.00				
d) with Fiscal Agent/Trustee	9135	00.00	00.0	0.00				
e) Collections Awaiting Deposit	9140	00.00	00.0	0.00				
2) Investments	9150	00.00	00:00	0.00				
3) Accounts Receivable	9200	21,856.11	00:0	21,856.11				
4) Due from Grantor Government	9290	0.00	00.0	0.00				
5) Due from Other Funds	9310	0.00	00.0	00.0				
6) Stores	9320	(3,507.59)	0.00	(3,507.59)				
7) Prepaid Expenditures	9330	00:0	0.00	00.0				
8) Other Current Assets	9340	00.0	0.00	00:00				
9) TOTAL, ASSETS		16,124,158.75	(7,530,988.90)	8,593,169.85				
H. DEFERRED OUTFLOWS OF RESOURCES			-					
1) Deferred Outflows of Resources	9490	0.00	0.00	00:0				
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	00:0				
I. LIABILITIES								
1) Accounts Payable	0056	991,119.98	(6,559.42)	984,560.56				
2) Due to Grantor Governments	9590	00.00	0.00	00.00				
3) Due to Other Funds	9610	00.0	0.00	00:00				
4) Current Loans	9640	0.00	0.00	00:00				
5) Unearned Revenue	9650	0.00	0.00	00:00				
6) TOTAL, LIABILITIES		991,119.98	(6,559.42)	984,560.56				
J. DEFERRED INFLOWS OF RESOURCES				• • • • •				
1) Deferred Inflows of Resources	0696	0.00	0.00	00.00				
2) TOTAL, DEFERRED INFLOWS		00.00	0.00	00:00				
K. FUND EQUITY								
Ending Fund Balance, June 30								



2019-20 Estimated Actuals





% Diff Column C& F

Total Fund col. D + E (F)

> Restricted (E)

Unrestricted (D)

Total Fund col. A + B (C) 7,608,609.29

Restricted (B) (7,524,429.48)

Unrestricted (A) 15,133,038.77

Object Codes

Resource Codes

2020-21 Budget



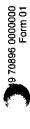


			20.	2019-20 Estimated Actuals	s		2020-21 Budget		
Description Resource Codes	e Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
CES									
Principal Apportionment State Aid - Current Year		8011	12.153.085.00	8	12.153.085.00	9.138.165.00	000	9.138.165.00	-24.8%
Education Protection Account State Aid - Current Year		8012	556,428.00	00.00	556,428.00	549,464.00	000	549,464.00	-1.3%
State Aid - Prior Years		8019	0.00	000	0.00	00:0	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	00.0	%0.0
Timber Yield Tax		8022	0.00	00'0	00:0	00:00	00:0	0.00	%0.0
Other Subventions/In-Lieu Taxes		8029	0.00	00.0	00.0	00:00	00.00	00.0	%0.0
County & District Faxes Secured Roll Taxes		8041	18,799,712.00	000	18,799,712.00	19,017,338.00	00.0	19,017,338.00	1.2%
Unsecured Roll Taxes		8042	0.00	000	00:0	00:00	00.00	0.00	%0.0
Prior Years' Taxes		8043	0.00	00.00	00.0	00.00	00.0	0.00	%0.0
Supplemental Taxes		8044	0.00	90'0	0.00	00.0	00.0	0.00	%0.0
Education Revenue Augmentation Fund (ERAF)		8045	0.00	000	00:0	0.00	00.0	00.0	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	00.0	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0:00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	00.0	00.00	0.00	00.0	00.0	%0.0
Other In-Lieu Taxes		8082	0.00	0.00	00.00	00.0	0.00	0.00	%0.0
Less: Non-LCFF (50%) Adjustment		8089	0.00	00.0	00.00	00.0	00.0	00:0	0.0%
Subtotal, LCFF Sources			31,509,225.00	00.00	31,509,225.00	28,704,967.00	00.0	28,704,967.00	-8.9%
LCFF Transfers Unrestricted LCFF Transfers - Current Year	00	8091	00:0		0.00	00.00		0.00	%0.0
All Other LCFF Transfers - Current Year All Other	ther	8091	00.0	00:0	00.0	0.00	00.00	00.0	%0.0
Transfers to Charter Schools in Lieu of Property Taxes		9608	(2,029,246.00)	0.00	(2,029,246.00)	(2,046,020,00)	0.00	(2,046,020.00)	0.8%
Property Taxes Transfers		8097	00.00	205,672.00	205,672.00	0.00	205,672.00	205,672.00	0.0%
California Deat of Education									



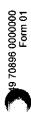


			2019	2019-20 Estimated Actuals	ls		2020-21 Budget		
Doctribition	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
enue Limit Transfers - Prior Years		8099	0.00	0.00	00:00	00:0	00:00	0.00	%0:0
TOTAL, LCFF SOURCES			29,479,979.00	205,672.00	29,685,651.00	26,658,947.00	205,672.00	26,864,619.00	-9.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	00:00	0.00	0.00	00:0	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	538,226.00	538,226.00	0.00	653,421.00	653,421.00	21.4%
Special Education Discretionary Grants		8182	0.00	32,451.00	32,451.00	00:0	29,060.00	29,060.00	-10.4%
Child Nutrition Programs		8220	00.0	00:0	00.00	00.00	00.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	00.00	00.0	0.00	0.00	0.0%
Forest Reserve Funds		8260	00.0	0.00	00.0	00.0	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	00.00	00.0	00.0	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	00:0	00:0	00:0	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	00:00	00:0	0.00	0.00	%0.0
Interagency Contracts Between LEAs		8285	00:0	00:00	00:00	00.00	00.0	0.00	%0.0
Pass-Through Revenues from Federal Sources		8287	00.0	00.0	0.00	0.00	00.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		202,420.00	202,420.00		218,903.00	218,903.00	8.1%
Title I, Part D, Local Delinquent Programs	3025	8290		00:00	0.00		00:0	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		56,981.00	56,981.00	THE RESIDENCE OF THE PARTY OF T	56,981.00	56,981.00	%0.0
Title III, Part A, Immigrant Student Program	4201	8290		6,592.00	6,592.00		00:0	0.00	-100.0%



			2019	2019-20 Estimated Actuals	S		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
Title III, Part A. English Learner					F		0000	000	6
Program Public Charter Schools Grant	4203	8290		00.740,24	00.0		00.00	0000	%00
	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4128,			2. 06. 06.	04 087 OF			G	-100 0%
Other No.LB / Every Student Succeeds Act Career and Technical Education	3500-3599	8290		0.00	0.00		00:0	0.00	%0.0
All Other Federal Revenue	All Other	8290	00.080.68	16,949.39	106,029.39	50,000.00	29,909.00	79,909.00	-24.6%
TOTAL FEDERAL REVENUE			89,080.00	917,653.39	1,006,733.39	50,000.00	1,036,433.00	1,086,433.00	7.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		00:00	00:00		0.00	00.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		00.00	00.00	%0.0
Prior Years	6500	8319		0.00	0.00		0.00	0.00	%0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
All Other State Apportionments - Prior Years	All Other	8319	00.00	0.00	00.00	0.00	0.00	0.00	%0.0
Child Nutrition Programs		8520	0.00	0.00	00.00	0.00	00.0	0.00	%0.0
Mandated Costs Reimbursements		8550	66,209.00	0.00	66,209.00	70,230.00	0.00	70,230.00	6.1%
Lottery - Unrestricted and Instructional Materials	કા	8560	423,016.00	149,299.00	572,315.00	423,351.00	149,418.00	572,769.00	0.1%
Tax Relief Subventions Restricted Levies - Other									и
Homeowners' Exemptions		8575	00.00	00.00	00.00	0.00	00.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	00:00	00.0	00.00	0.00	%0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	00.0	0.00	00:00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	00:00		0.00	0.00	%0.0

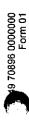




			2019	2019-20 Estimated Actuals	ls		2020-21 Budget		
		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Charter School Facility Grant	Aesource codes	8590	3	0.00	00.0		00:0	00:0	0.0%
Oracle October Scing Claim DenotAlcohol/Tobacco Finds	6650, 6690, 6695	8590		00.0	0.00		00:00	00:00	0.0%
California Clean Frency Jobs Act	6230	8590		00.0	0.00		0.00	00:00	0.0%
Career Technical Education Incentive	<u> </u>								
Grant Program	6387	8590		0.00	00.0		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		00:00	0.00		00.0	00:00	%0.0
Specialized Secondary	7370	8590		00:00	00:00		0.00	0:00	0.0%
Quality Education Investment Act	7400	8590		00:0	00:00		00.0	00.00	%0.0
All Other State Revenue	All Other	8590	452,524.76	1,569,235.00	2,021,759.76	11,000.00	1,561,701.00	1,572,701.00	-22.2%
TOTAL, OTHER STATE REVENUE			941,749.76	1,718,534.00	2,660,283.76	504,581.00	1,711,119.00	2,215,700.00	-16.7%

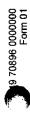
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			2018	2019-20 Estimated Actuals	s		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	00.0	00:00	00:0	0.0%
Unsecured Roll		8616	0.00	00.0	0.00	0.0	00:00	00:0	0.0%
Prior Years' Taxes		8617	00.0	00:0	0.00	0.00	00:00	00.0	%0.0
Supplemental Taxes		8618	00.0	0.00	00:0	0.00	00.0	00.00	%0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	1,252,632.00	00:0	1,252,632.00	1,280,031.00	0.00	1,280,031.00	2.2%
Other		8622	00:0	00:00	0.00	00'0	0.00	00.00	%0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	00.0	0.00	0.00	00.0	00.00	0.00	%0:0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	00.0	0.00	0.00	00:00	00.0	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	3,475.00	00.0	3,475.00	00:0	00.00	0.00	-100.0%
Sale of Publications		8632	0.00	00:0	00.0	0.00	00.0	0.00	%0.0
Food Service Sales		8634	0.00	00.00	00.0	0.00	00.00	0.00	%0.0
All Other Sales		8639	0.00	00.0	00.0	0.00	00.00	0.00	0.0%
Leases and Rentals		8650	0.00	00:00	0.00	0.00	00.00	00.0	%0:0
Interest		8660	142,000.00	00.00	142,000.00	132,000.00	00.00	132,000.00	-7.0%
Net increase (Decrease) in the Fair Value of investments		8662	00.00	0.00	0.00	00:00	00.0	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	00.0	00.00	0.00	00.0	00.0	0.00	%0.0
Non-Resident Students		8672	0.00	0.00	00.00	0.00	0.00	00.00	%0.0
Transportation Fees From Individuals		8675	00.00	00:00	00.00	0.00	0.00	00.00	0.0%
Interagency Services		8677	273,733.00	3,808,063.43	4,081,796,43	284,138.00	3,381,367.00	3,665,505.00	-10.2%
Mitigation/Developer Fees		8681	00:00	0.00	00.00	0.00	0.00	00.00	0.0%
All Other Fees and Contracts		8689	00.00	00.0	00:00	0.00	00.0	00:00	%0.0
Other Local Revenue Plus: Misc Funds Non-LCFF						and the second s			





			201	2019-20 Estimated Actuals	ls		2020-21 Budget		
		40	-	the deliance of	Total Fund	h obcintored I	Tre de la constante de la cons	Total Fund	% Diff
Description	Resource Codes	Codes	Ollesincted (A)	restricted (B)	(C)	(D)	(E)	(F)	C&F
(50%) Adjustment		8691	00.0	0.00	00.0	00'0	00.0	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	000	00:0	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	653,864.27	56,605.00	710,469.27	535,363.00	16,405.00	551,768.00	-22.3%
Tuition		8710	0.00	0.00	00.0	00'0	00:00	00.0	0.0%
All Other Transfers In		8781-8783	00:00	0.00	0.00	0.00	00:00	00.0	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,340,896.00	1,340,896.00		1,340,896.00	1,340,896.00	0.0%
From JPAs	6500	8793		0.00	00.0		00.0	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	0969	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	00:0		00:00	0.00	0.0%
From JPAs	6360	8793		0.00	00:0		0.00	00:00	%0.0
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	00.0	00.00	0.00	0.00	0.00	0.00	%0.0
From County Offices	All Other	8792	00.0	00:00	0.00	00.00	00.0	00.00	%0.0
From JPAs	All Other	8793	00.00	0.00	0.00	0.00	00:00	0.00	0.0%
All Other Transfers In from All Others		8799	00:00	0.00	0.00	00.0	00:00	00.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,325,704.27	5,205,564.43	7,531,268.70	2,231,532.00	4,738,668.00	6,970,200.00	.7.4%
TOTAL, REVENUES			32,836,513.03	8,047,423.82	40,883,936.85	29,445,060.00	7,691,892.00	37,136,952.00	-9.2%





		201	2019-20 Estimated Actuals	ls		2020-21 Budget		
Description Resource Codes	Object s Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	10,893,090.78	2,883,621.39	13,776,712.17	10,726,102.00	2,821,763.00	13,547,865.00	-1.7%
Certificated Pupil Support Salaries	1200	360,694.00	1,900,235.69	2,260,929.69	381,700.00	1,997,377.00	2,379,077.00	5.2%
Certificated Supervisors' and Administrators' Salaries	1300	1,454,720.29	383,167.00	1,837,887.29	1,454,660.00	412,484.00	1,867,144.00	1.6%
Other Certificated Salaries	1900	625.00	00:00	625.00	0.00	00:00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES		12,709,130.07	5,167,024.08	17,876,154.15	12,562,462.00	5,231,624.00	17,794,086.00	-0.5%
CLASSIFIED SALARIES								ara dia maka kacilif kata
Classified Instructional Salaries	2100	420,406.01	2,400,847.26	2,821,253.27	320,842.00	2,480,937.00	2,801,779.00	-0.7%
Classified Support Salaries	2200	1,809,684.51	769,375.20	2,579,059.71	1,797,426.00	748,999.00	2,546,425.00	-1.3%
Classified Supervisors' and Administrators' Salaries	2300	213,429.92	153,628.24	367,058.16	279,522.00	188,145.00	467,667.00	27.4%
Clerical, Technical and Office Salaries	2400	986,299.91	106,671.52	1,092,971.43	1,023,182.00	107,234.00	1,130,416.00	3.4%
Other Classified Salaries	2900	331,386.65	93,745.53	425,132.18	254,413.00	00:00	254,413.00	-40.2%
TOTAL, CLASSIFIED SALARIES		3,761,207.00	3,524,267.75	7,285,474.75	3,675,385.00	3,525,315.00	7,200,700.00	-1.2%
EMPLOYEE BENEFITS								
STRS	3101-3102	2,069,325.28	2,324,363.04	4,393,688.32	1,974,602.00	2,287,095.00	4,261,697.00	-3.0%
PERS	3201-3202	754,973.86	697,802.32	1,452,776.18	784,796.00	741,097.00	1,525,893.00	2.0%
OASDI/Medicare/Alternative	3301-3302	473,679.50	347,956.41	821,635.91	462,914.00	337,797.00	800,711.00	-2.5%
Health and Welfare Benefits	3401-3402	1,967,014.72	930,256.09	2,897,270.81	1,839,367.00	879,089.00	2,718,456.00	-6.2%
Unemployment Insurance	3501-3502	8,018.91	4,445.94	12,464.85	7,813.00	4,237.00	12,050.00	-3.3%
Workers' Compensation	3601-3602	319,037.06	173,675.85	492,712.91	313,392.00	169,282.00	482,674.00	-2.0%
OPEB, Allocated	3701-3702	100,722.08	20,956.00	121,678.08	78,502.00	14,960.00	93,462.00	-23.2%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	00:00	0.00	%0.0
Other Employee Benefits	3901-3902	0.00	00.00	0.00	00.00	00:00	0.00	%0.0
TOTAL, EMPLOYEE BENEFITS		5,692,771.41	4,499,455.65	10,192,227.06	5,461,386.00	4,433,557.00	9,894,943.00	-2.9%
BOOKS AND SUPPLIES								•
Approved Textbooks and Core Curricula Materials	4100	185,066.09	326,905.00	511,971.09	5,000.00	117,218.00	122,218.00	-76.1%
Books and Other Reference Materials	4200	16,000.00	2,400.00	18,400.00	8,500.00	1,800.00	10,300.00	-44.0%
Materials and Supplies	4300	1,062,009.14	559,097.82	1,621,106.96	767,563.00	320,143.00	1,087,706.00	-32.9%





			2019	2019-20 Estimated Actuals	ls		2020-21 Budget		
	Ohier		liorestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	% Diff Column
Description Res	Resource Codes Codes	$\dashv$	€	(B)	(2)	Đ	(E)	Œ	C & F
Noncapitalized Equipment	4400	00	4,010.00	15,821.00	19,831.00	2,000.00	44,000.00	46,000.00	132.0%
Food	4700	8	00:0	0.00	00.0	0.00	00.0	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,267,085.23	904,223.82	2,171,309.05	783,063.00	483,161.00	1,266,224.00	-41.7%
SERVICES AND OTHER OPERATING EXPENDITURES	ES								
Subagreements for Services	5100	90	00.00	464,032.21	464,032.21	0.00	215,940.00	215,940.00	-53.5%
Travel and Conferences	5200	98	169,780.43	95,228.60	265,009.03	81,770.00	59,228.00	140,998.00	-46.8%
Dues and Memberships	5300		40,597.32	00:0	40,597.32	24,726.00	00.00	24,726.00	-39.1%
Insurance	5400 - 5450	5450	325,776.00	00.00	325,776.00	425,000.00	0.00	425,000.00	30.5%
Operations and Housekeeping Services	2500	8	433,499.45	0.00	433,499.45	449,500.00	00:0	449,500.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements	9099	8	130,826.00	66,209.00	197,035.00	102,300.00	56,676.00	158,976.00	-19.3%
Transfers of Direct Costs	5710	10	(12,537.00)	12,537.00	0.00	0.00	00:00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	20	00.00	(415,500.00)	(415,500.00)	0.00	(415,500.00)	(415,500.00)	%0.0
Professional/Consulting Services and Operating Expenditures	5800	8	1,073,721.46	1,538,917.14	2,612,638.60	837,163.00	1,183,526.00	2,020,689.00	-22.7%
Communications	2900	00	76,000.00	2,000.00	78,000.00	76,000.00	2,000.00	78,000.00	%0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,237,663.66	1,763,423.95	4,001,087.61	1,996,459.00	1,101,870.00	3,098,329.00	-22.6%





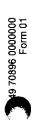
			201	2019-20 Estimated Actuals	sis		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	00.0	4,048.00	4,048.00	00:00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	00.0	00:00	00:00	00.00	0.00	%0.0
Buildings and Improvements of Buildings		6200	0.00	156,807.00	156,807.00	00.00	50,000.00	50,000.00	-68.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0:00	0.00	0.00	0.0%
Equipment		6400	00:0	00:00	00:00	00:0	0.00	00:00	%0.0
Equipment Replacement		6500	00.0	0.00	00:00	00.00	00.00	00.0	0.0%
TOTAL, CAPITAL OUTLAY			0.00	160,855.00	160,855.00	00.0	50,000.00	50,000.00	-68.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)	ect Costs)			-					
Tuition Tuition for Instruction Under Interdistrict		,	,	ļ					
Attendance Agreements		7110	0.00	0.00	00.00	00.0	0.00	0.00	%0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	00.00	0.00	%0.0
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	00:0	00:0	0.00	0.00	00:0	00:0	0.0%
Payments to County Offices		7142	3,653.00	0.00	3,653.00	3,653.00	00:00	3,653.00	0.0%
Payments to JPAs		7143	0.00	0.00	00.00	00.0	00:00	00.0	%0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	00:0	00:0	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	00.0	00:00	00:0	%0.0
To JPAs		7213	0.00	0.00	0.00	00.00	00:00	00:0	%0.0
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	onments 6500	7221		00.0	0.00		00.0	0.00	%0.0
To County Offices	6500	7222		00.0	00.0		00:00	0.00	%0.0
To JPAs	6500	7223		0.00	00.00		0.00	00.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		00'0	00:0		0.00	0.00	%0.0
To JPAs	6360	7223		00.0	00.00		00.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	00.0	00:00	00:0	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	00:00	00:0	0.0%





		201	2019-20 Estimated Actuals	sli		2020-21 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
All Other Transfers Out to All Others	7299	0.00	00.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest	7438	00.0	00.0	0.00	00.0	00:0	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	00.0	00.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		3,653.00	0.00	3,653.00	3,653.00	0.00	3,653.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(406,472.00)	406,472.00	00:00	(386,130.00)	386,130.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	(67,810.00)	00:00	(67,810.00)	(68,367.00)	00.00	(68,367.00)	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(474,282,00)	406,472,00	(67,810.00)	(454,497.00)	386,130.00	(68,367.00)	%8.0
TOTAL, EXPENDITURES		25,197,228.37	16,425,722.25	41,622,950.62	24,027,911.00	15,211,657.00	39,239,568.00	-5.7%





			201	2019-20 Estimated Actuals	S		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN		••							
From: Special Reserve Fund		8912	0.00	0.00	00.0	00:00	00.00	0.00	%0.0
From: Bond Interest and Redemption Fund		8914	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,605,744.59	00.00	4,605,744.59	4,605,745.00	0.00	4,605,745.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,605,744.59	0.00	4,605,744.59	4,605,745.00	0.00	4,605,745.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	00:00	00.00	00.00	00.00	0.00	0.0%
To: Special Reserve Fund		7612	00.00	00.00	00:00	00.00	00:00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	00:00	0.00	0.00	00:0	0.0%
To: Cafeteria Fund		7616	0.00	00.00	00.0	00:00	0.00	00.0	%0.0
Other Authorized Interfund Transfers Out		7619	6,707,744.59	00.00	6,707,744.59	4,762,011.00	0.00	4,762,011.00	-29.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,707,744.59	00.0	6,707,744.59	4,762,011.00	0.00	4,762,011.00	-29.0%
OTHER SOURCES/USES									
SOURCES			· · · · · · · · · · · · · · · · · · ·						
State Apportionments Emergency Apportionments		8931	00.00	00.00	0.00	0.00	0.00	0.00	0.0%
Proceeds		•							
Proceeds from Disposal of Capital Assets		8953	00:00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources		•							
Transfers from Funds of Lapsed/Reorganized LEAs		8965	00:00	0.00	0.00	0.00	0.00	00.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	00:00	00.00	0.00	00.0	0.00	%0.0
Proceeds from Capital Leases		8972	0.00	0.00	00.00	0.00	0.00	0.00	%0.0
Proceeds from Lease Revenue Bonds		8973	0.00	00.00	00:00	00.00	0.00	00.0	%0.0
All Other Financing Sources		8979	00:00	0.00	00:00	00.0	0.00	0.00	%0:0





			2019	2019-20 Estimated Actuals	) sı		2020-21 Budget		
		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Description	Resource Codes	Codes	(A)	(B)	(2)	(a)	(E)	(F)	0 & F
(c) TOTAL, SOURCES			0.00	00.00	0.00	0.00	0.00	00.00	%0.0
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	00:0	00.00	00.0	0.00	0.00	0.0%
All Other Financing Uses		6692	0.00	0.00	0.00	00:00	0.00	00:00	%0.0
(d) TOTAL, USES			0.00	0.00	00.0	00.00	0.00	0.00	%0.0
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,050,770.61)	8,050,770.61	0.00	(7,807,582.00)	7,807,582.00	00:00	%0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	00.00	00:00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,050,770.61)	8,050,770.61	00.00	(7,807,582.00)	7,807,582.00	00:00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES	S		(10,152,770.61)	8,050,770.61	(2,102,000.00)	(7,963,848.00)	7,807,582.00	(156,266.00)	-92.6%

Rincon Valley Unic Sonoma County



			2019	2019-20 Estimated Actual	IIS		2020-21 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
A. REVENUES									
1) LCFF Sources		8010-8099	29,479,979.00	205,672.00	29,685,651.00	26,658,947.00	205,672.00	26,864,619.00	-9.5%
2) Federal Revenue		8100-8299	89,080.00	917,653.39	1,006,733.39	50,000.00	1,036,433.00	1,086,433.00	7.9%
3) Other State Revenue		8300-8599	941,749.76	1,718,534.00	2,660,283.76	504,581.00	1,711,119.00	2,215,700.00	-16.7%
4) Other Local Revenue		8600-8799	2,325,704.27	5,205,564.43	7,531,268.70	2,231,532.00	4,738,668.00	6,970,200.00	-7.4%
5) TOTAL, REVENUES			32,836,513.03	8,047,423.82	40,883,936.85	29,445,060.00	7,691,892.00	37,136,952.00	-9.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	1	16,361,441.62	9,732,158.38	26,093,600.00	15,331,263.00	8,901,014.00	24,232,277.00	-7.1%
2) Instruction - Related Services	2000-2999	!	3,562,150.84	900,884.25	4,463,035.09	3,363,170.00	934,475.00	4,297,645.00	-3.7%
3) Pupil Services	3000-3889		1,603,904.26	3,656,548.41	5,260,452.67	1,556,325.00	3,412,456.00	4,968,781.00	.5.5%
4) Ancillary Services	4000-4999		00.00	91,998.30	91,998.30	00:00	45,119.00	45,119.00	-51.0%
5) Community Services	5000-5999		143.88	00:0	143.88	156.00	00:00	156.00	8.4%
6) Enterprise	6669-0009		0.00	00:0	0.00	00.00	00:00	0.00	0.0%
7) General Administration	7000-7999		1,617,079.96	470,585.56	2,087,665.52	1,715,705.00	448,747.00	2,164,452.00	3.7%
8) Plant Services	6668-0008		2,048,854.81	1,573,547.35	3,622,402.16	2,057,639.00	1,469,846.00	3,527,485.00	-2.6%
9) Other Outgo	6666-0006	Except 7600-7699	3,653.00	00:0	3,653.00	3,653.00	0.00	3,653.00	0.0%
10) TOTAL, EXPENDITURES			25,197,228.37	16,425,722.25	41,622,950.62	24,027,911.00	15,211,657.00	39,239,568.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	{ .B10)		7,639,284.66	(8,378,298.43)	(739,013.77)	5,417,149.00	(7,519,765.00)	(2,102,616.00)	184.5%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers     a) Transfers In		8900-8929	4,605,744.59	00.0	4,605,744.59	4,605,745.00	00:00	4,605,745.00	0.0%
b) Transfers Out		7600-7629	6,707,744.59	0.00	6,707,744.59	4,762,011.00	00:00	4,762,011.00	-29.0%
2) Other Sources/Uses a) Sources		8930-8979	00.0	00.0	00.0	00:0	0.00	0.00	%0.0
b) Uses		7630-7699	00.00	0.00	0.00	00.00	00.00	0.00	0.0%
3) Contributions		8980-8999	(8,050,770.61)	8,050,770.61	0.00	(7,807,582.00)	7,807,582.00	0.00	%0.0
4) TOTAL, OTHER FINANCING SOURCES/USES	S/USES		(10,152,770.61)	8,050,770.61	(2,102,000.00)	(7,963,848.00)	7,807,582.00	(156,266.00)	-92.6%





			201	2019-20 Estimated Actuals	ıls		2020-21 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)			(2,513,485.95)	(327,527.82)	(2,841,013.77)	(2,546,699.00)	287,817.00	(2,258,882.00)	-20.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	9,498,763.97	580,373.40	10,079,137.37	6,985,278.02	252,845.58	7,238,123.60	-28.2%
b) Audit Adjustments		9793	0.00	00.0	00.0	00.0	00:0	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		ļ	9,498,763.97	580,373.40	10,079,137.37	6,985,278.02	252,845.58	7,238,123.60	-28.2%
d) Other Restatements		9795	00.0	0.00	00:0	0.00	00.0	00:0	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		l	9,498,763.97	580,373.40	10,079,137.37	6,985,278.02	252,845.58	7,238,123.60	-28.2%
2) Ending Balance, June 30 (E + F1e)			6,985,278.02	252,845.58	7,238,123.60	4,438,579.02	540,662.58	4,979,241.60	-31.2%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	17,250.00	0000	17,250.00	17,250.00	0.0	17,250.00	0.0%
Stores		9712	00:0	0.00	0.00	0.00	0.00	0.00	%0:0
Prepaid items		9713	0.00	00.0	00.0	0.00	00:00	00.00	0.0%
All Others		9719	0.00	0.00	00:0	0.00	00:0	00:00	0.0%
b) Restricted		9740	0.00	252,845.58	252,845.58	0.00	540,662.58	540,662.58	113.8%
c) Committed Stabilization Arrangements		9750	00.0	00.0	0.00	00.00	0.00	0.00	%0.0
Other Commitments (by Resource/Object)	t)	9760	0.00	00.0	00.0	0.00	00:0	00:00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	00.00	00.00	0.00	0.00	00.00	0.00	0.0%
e) Unassigned/Unappropriated			***************************************						
Reserve for Economic Uncertainties		9789	6,968,028.02	00:00	6,968,028.02	4,421,329.02	0.00	4,421,329.02	-36.5%
Unassigned/Unappropriated Amount		9790	0.00	00.00	0.00	00:00	0.00	00.0	0.0%

Rincon Valley Union Elementary Sonoma County

July 1 Budget General Fund Exhibit: Restricted Balance Detail

		2019-20	2020-21
Resource	Description	Estimated Actuals	Budget
6230	California Clean Energy Jobs Act	2.51	2.51
6300	Lottery: Instructional Materials	2.10	2.10
6512	Special Ed: Mental Health Services	0.00	15,976.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section	26.0	0.97
9010	Other Restricted Local	252,840.00	524,681.00
al, Restric	Total, Restricted Balance	252,845.58	540,662.58

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# July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object Rincon Valley Union Elementary Sonoma County

escription	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
REVENUES					
1) LCFF Sources		8010-8099	2,972,086.00	2,585,259.00	-13.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	216,657.00	187,691.00	-13.
4) Other Local Revenue		8600-8799	15,204.00	5,000.00	-67.
5) TOTAL, REVENUES		······································	3,203,947.00	2,777,950.00	-13.
EXPENDITURES					
1) Certificated Salaries		1000-1999	1,590,789.48	1,414,671,00	-11.
2) Classified Salaries		2000-2999	227,680.48	176,193.00	-22.
3) Employee Benefits		3000-3999	720,624.58	624,491.00	-13.
4) Books and Supplies		4000-4999	95,897.16	51,024.00	-46
5) Services and Other Operating Expenditures		5000-5999	554,297.05	470,713.00	-15.
6) Capital Outlay		6000-6999	0.00	0.00	0.
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0
9) TOTAL, EXPENDITURES			3,189,288.75	2,737,092.00	-14
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,658.25	40,858.00	178
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	. 0
b) Transfers Out		7600-7629	0.00	0.00	0
2) Other Sources/Uses		8930-8979	0.00	0.00	o
a) Sources		7630-7699	0.00	0.00	0
b) Uses 2) Contributions		8980-8999	0.00	0.00	О
3) Contributions     4) TOTAL, OTHER FINANCING SOURCES/USES.		0300-0335	0.00	0.00	0

Rincon Valley Union Elementary Sonoma County

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,658.25	40,858.00	178.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				İ	
a) As of July 1 - Unaudited		9791	180,293.15	194,951.40	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,293.15	194,951.40	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,293.15	194,951.40	8.1%
2) Ending Balance, June 30 (E + F1e)			194,951.40	235,809.40	21.0%
Components of Ending Fund Balance  a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	44,706.40	44,706.40	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned				1	
Other Assignments		9780	150,245.00	219,090.00	45.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(27,987.00)	Nev

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	267,411.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	250.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			267,661.57		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	141.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			141.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.60		
K. FUND EQUITY					
Ending Fund Balance, June 30					



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	813,525.00	472,997.00	41.99
Education Protection Account State Aid - Current Y	ear	8012	69,884.00	66,242.00	-5.29
State Aid - Prior Years		8019	28,045.00	0.00	-100.09
LCFF Transfers		i			
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.09
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Ta	xes	8096	2,060,632.00	2,046,020.00	-0.79
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.09
TOTAL, LCFF SOURCES			2,972,086.00	2,585,259.00	-13.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0,00	0.0%
Title I, Part D, Local Delinquent Programs	9995	2000			
•	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner					
Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,161.00	5,311.00	-13.8%
Lottery - Unrestricted and Instructional Materials		8560	66,770.00	65,205.00	-2.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	143,726.00	117,175.00	-18.5%
TOTAL, OTHER STATE REVENUE			216,657.00	187,691.00	-13.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					- Jinerence
Sales					
Sale of Equipment/Supplies		8631	7,808.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,396.00	5,000.00	-32.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments	3333		0.00	0.00	0.0%
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,204.00	5,000.00	-67.1%
FOTAL, REVENUES			3,203,947.00	2,777,950.00	-13.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,390,176.00	1,213,156.00	-12.
Certificated Pupil Support Salaries		1200	54,375.80	58,003.00	6.
Certificated Supervisors' and Administrators' Salaries		1300	146,237.68	143,512.00	1
Other Certificated Salaries		1900	0.00	0.00	0
TOTAL, CERTIFICATED SALARIES			1,590,789.48	1,414,671.00	-11
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,936.30	2,839.00	
Classified Support Salaries		2200	52,042.78	50,471.00	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	
Clerical, Technical and Office Salaries		2400	97,191.06	102,936.00	
Other Classified Salaries		2900	73,510.34	19,947.00	-72
TOTAL, CLASSIFIED SALARIES			227,680.48	176,193.00	-22
MPLOYEE BENEFITS					
STRS		3101-3102	384,057.46	345,645.00	
PERS		3201-3202	43,548.14	32,148.00	20
DASDI/Medicare/Alternative		3301-3302	39,330.52	32,686.00	16
lealth and Welfare Benefits		3401-3402	217,350.89	182,527.00	-16
Jnemployment Insurance		3501-3502	892.42	764.00	-14
Vorkers' Compensation		3601-3602	35,445.15	30,721.00	13
DPEB, Allocated		3701-3702	0.00	0.00	(
DPEB, Active Employees		3751-3752	0.00	0.00	(
Other Employee Benefits		3901-3902	0.00	0.00	(
OTAL, EMPLOYEE BENEFITS			720,624.58	624,491.00	
DOKS AND SUPPLIES					
approved Textbooks and Core Curricula Materials		4100	25,616.79	4,332.00	-83
Books and Other Reference Materials		4200	0.00	0.00	
Materials and Supplies		4300	70,280.37	46,692.00	33
loncapitalized Equipment		4400	0.00	0.00	
Food		4700	0.00	0.00	
TOTAL, BOOKS AND SUPPLIES			95,897.16	51,024.00	-46

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Description Resc	ource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,368.00	3,071.00	124.5%
Dues and Memberships		5300	60.00	60.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	17,500.00	-12.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	415,500.00	415,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	117,369.05	34,582.00	70.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	S		554,297.05	470,713.00	-15.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict					
Attendance Agreements		7110	0,00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0,00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00		
		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,189,288.75	2,737,092.00	-14.2%

		<del></del>			
Description	Resource Codes	Object Code	2019-20 s Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN			į		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds				0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	
(d) TOTAL, USES		, 555			0.0%
CONTRIBUTIONS			0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		;	0.00	0.00	0.0%
<u> </u>					

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES		; 			
1) LCFF Sources		8010-8099	2,972,086.00	2,585,259.00	-13.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	216,657.00	187,691.00	13.4
4) Other Local Revenue		8600-8799	15,204.00	5,000.00	-67.1
5) TOTAL, REVENUES			3,203,947.00	2,777,950.00	-13.3
3. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999	!  -	2,530,782.07	2,173,864.00	-14.19
2) Instruction - Related Services	2000-2999	_	484,012.74	412,330.00	-14.89
3) Pupit Services	3000-3999		80,368.22	81,598.00	1.59
4) Ancillary Services	4000-4999	-	0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		9,185.63	5,000.00	-45.69
8) Plant Services	8000-8999		84,940.09	64,300.00	-24.39
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES		; !	3,189,288.75	2,737,092.00	-14.29
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,658.25	40,858.00	178.79
O. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses    a) Sources		8030 9070	0.00	0.00	0.00
b) Uses		8930-8979	0.00	0.00	0.09
·		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,658.25	40,858.00	178.79
F. FUND BALANCE, RESERVES				-0,000.00	170.77
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,293.15	194,951.40	8.19
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			180,293.15	194,951.40	8.19
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			180,293.15	194,951.40	8.19
2) Ending Balance, June 30 (E + F1e)		į	194,951.40	235,809.40	21.09
Components of Ending Fund Balance  a) Nonspendable		:			
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	44,706.40	44,706.40	0.09
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	150,245.00	219,090.00	45.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(27,987.00)	New

#### July 1 Budget Charter Schools Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6230	California Clean Energy Jobs Act	43,390.16	43,390.16
6300	Lottery: Instructional Materials	0.24	0.24
7311	Classified School Employee Professional Development Blo	1,316.00	1,316.00
Total, Restr	ricted Balance	44,706.40	44,706.40

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	38,479.00	38,479.00	0.09
4) Other Local Revenue		8600-8799	1,413,580.00	1,431,102.00	1.29
5) TOTAL, REVENUES			1,452,059.00	1,469,581.00	1.29
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	807,563.88	853,485.00	5.7%
3) Employee Benefits		3000-3999	334,739.80	357,890.00	6.99
4) Books and Supplies		4000-4999	144,055.86	115,422.00	-19.9%
5) Services and Other Operating Expenditures		5000-5999	104,701.40	90,839.00	-13.2%
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	49,291.00	51,945.00	5.4%
9) TOTAL, EXPENDITURES			1,440,351.94	1,469,581.00	2.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,707.06	0.00	-100.0%
). OTHER FINANCING SOURCES/USES					100.070
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		İ	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,707.06	0.00	-100.0%
F. FUND BALANCE, RESERVES		!			
1) Beginning Fund Balance		:			
a) As of July 1 - Unaudited		9791	257,390.74	269,097.80	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			257,390.74	269,097.80	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,390.74	269,097.80	4.5%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable		:	269,097.80	269,097.80	0.0%
Revolving Cash		9711	2,000.00	2,000.00	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	267,097.80	267,097.80	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	<del></del>	9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS			:		
Cash     a) in County Treasury		9110	112,937.37		
1) Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks	•	9120	0.00		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,844.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320			
7) Prepaid Expenditures			0.00		
8) Other Current Assets		9330	0.00		
		9340	0.00		
9) TOTAL, ASSETS			131,781.37		
1. DEFERRED OUTFLOWS OF RESOURCES		•			
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES		:			
1) Accounts Payable		9500	60.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			60.85		
DEFERRED INFLOWS OF RESOURCES			; ; !		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY		!			
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			131,720.52		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	38,479.00	38,479.00	0.0%
TOTAL, OTHER STATE REVENUE			38,479.00	38,479.00	0.0%
Other Local Revenue Sales				;	
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,000.00	4,000.00	-20.0%
Net increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts			İ	!	
Child Development Parent Fees		8673	1,408,580.00	1,427,102.00	1.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue				***	
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,413,580.00	1,431,102.00	1.2%
TOTAL, REVENUES			1,452,059.00	1,469,581.00	1.29

Description	Resource Codes Obje	ect Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.09
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.09
CLASSIFIED SALARIES		 			
Classified Instructional Salaries		2100	0.00	0.00	0.09
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	67,773.04	80,576.00	18.99
Clerical, Technical and Office Salaries		2400	1,951.12	2,409.00	23.59
Other Classified Salaries		2900	737,839.72	770,500.00	4.49
TOTAL, CLASSIFIED SALARIES			807,563.88	853,485.00	5.79
MPLOYEE BENEFITS					· · · · · · · · · · · · · · · · · · ·
STRS	310	01-3102	0.00	0.00	0.0%
PERS	320	01-3202	179,236.88	195,405.00	9.09
OASDI/Medicare/Alternative	330	01-3302	57,196.10	61,652.00	7.89
Health and Welfare Benefits	340	01-3402	82,707.26	83,956.00	1.59
Unemployment Insurance	350	01-3502	373.76	404.00	8.19
Workers' Compensation	360	01-3602	15,225.80	16,473.00	8.29
OPEB, Allocated	370	01-3702	0.00	0.00	0.09
OPEB, Active Employees	375	51-3752	0.00	0.00	0.09
Other Employee Benefits	390	01-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS	<del></del>	: 	334,739.80	357,890.00	6.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials	•	4200	0.00	0.00	0.09
Materials and Supplies	•	4300	138,055.86	113,422.00	-17.89
Noncapitalized Equipment	•	4400	6,000.00	2,000.00	-66.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		ļ	144,055.86	115,422.00	-19.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,935.28	420.00	-78.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	nts	5600	87,609.00	87,419.00	-0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,450.00	2,300.00	-84.1%
Communications		5900	707.12	700.00	-1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	ITURES		104,701.40	90,839.00	-13.2%
CAPITAL OUTLAY		ļ			
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out		į			
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				:	
Transfers of Indirect Costs - Interfund		7350	49,291.00	51,945.00	5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT C	OSTS		49,291.00	51,945.00	5.4%
TOTAL, EXPENDITURES			1,440,351.94	1,469,581.00	2.0%

			<del></del>		,
Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS				<u> </u>	
INTERFUND TRANSFERS IN				 	 
From: General Fund		8911	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	<b>0</b> .00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8005			
Long-Term Debt Proceeds		8965	0.00	0.00	0.0
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES		/	0.00	0.00	0.0
USES				<u> </u>  -  -	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES		, 303	0.00	0.00	0.09
CONTRIBUTIONS					0.0.
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%



	·	:			
Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	38,479.00	38,479.00	0.0%
4) Other Local Revenue		8600-8799	1,413,580.00	1,431,102.00	1.2%
5) TOTAL, REVENUES			1,452,059.00	1,469,581.00	1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,305,241.94	1,331,817.00	2.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		49,291.00	51,945.00	5.4%
8) Plant Services	8000-8999	_ :	85,819.00	85,819.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,440,351.94	1,469,581.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)  D. OTHER FINANCING SOURCES/USES			11,707.06	0.00	-100.0%
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%
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	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,707.06	0.00	-100.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance			:		
a) As of July 1 - Unaudited		9791	257,390.74	269,097.80	4.5
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		!	257,390.74	269,097.80	4.5
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		! . <del>.</del>	257,390.74	269,097.80	4.5
2) Ending Balance, June 30 (E + F1e)		į	269,097.80	269,097.80	0.0
Components of Ending Fund Balance a) Nonspendable			<del>-</del>		
Revolving Cash		9711	2,000.00	2,000.00	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 (by Resource/Object)		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments (by Resource/Object)		9780	267,097.80	267,097.80	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

Rincon Valley Union Elementary Sonoma County

#### July 1 Budget Child Development Fund Exhibit: Restricted Balance Detail

Resource Description	2019-20 Estimated Actuals	2020-21 Budget	
Total, Restricted Balance	0.00	0.00	

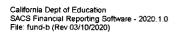
			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes		Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	695,000.00	705,000.00	1.49
3) Other State Revenue		8300-8599	53,000.00	30,000.00	-43.49
4) Other Local Revenue		8600-8799	363,964.00	359,771.00	-1.29
5) TOTAL, REVENUES			1,111,964.00	1,094,771.00	-1.59
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	355,163.47	378,689.00	6.69
3) Employee Benefits		3000-3999	137,663.06	149,582.00	8.79
4) Books and Supplies		4000-4999	2,498.00	1,500.00	-40.09
5) Services and Other Operating Expenditures		5000-5999	624,992.00	555,000.00	-11.29
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	16,422.00	-11.3%
9) TOTAL, EXPENDITURES			1,148,835.53	1,111,193.00	-3.39
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(36,871.53)	(16,422.00)	-55.5%
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,871.53)	(16,422.00)	-55.5
FUND BALANCE, RESERVES	·			(13, 12=1)	-33.0
1) Beginning Fund Balance			ļ		
a) As of July 1 - Unaudited		9791	177,973.81	141,102.28	20.7
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		!	177,973.81	141,102.28	-20.7
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		:	177,973.81	141,102.28	-20,7
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			141,102.28	124,680.28	-11.6
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	136,743.20	124,680.28	-8.8
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				3.00	0.0

7			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS  1) Cash					
a) in County Treasury		9110	(90,630.87)		
1) Fair Value Adjustment to Cash in County Treasur	<i>f</i>	9111	0.00		
b) in Banks		9120	1,500.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,359.08		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(84,771.79)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	445.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			445.66		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			(85,217.45)		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	695,000.00	705,000.00	1.4
Donated Food Commodities		8221	0.00	0.00	0.0
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			695,000.00	705,000.00	1.4
OTHER STATE REVENUE					
Child Nutrition Programs		8520	53,000.00	30,000.00	-43.4
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			53,000.00	30,000.00	43.4
OTHER LOCAL REVENUE					
Other Local Revenue		:		İ	
Sales Sale of Equipment/Supplies		8631	0.00 ;	0.00	0.0
Food Service Sales		8634	350,000.00	350,000.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	800.00	800.00	0.0
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0
Fees and Contracts		:	:		
Interagency Services		8677	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	13,164.00	8,971.00	-31.9
TOTAL, OTHER LOCAL REVENUE			363,964.00	359,771.00	-1.2
TOTAL, REVENUES			1,111,964.00	1,094,771.00	-1.5

	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES				1	
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	262,180.92	270,498.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	62,515.04	72,251.00	15.6%
Clerical, Technical and Office Salaries		2400	30,467.51	35,940.00	18.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			355,163.47	378,689.00	6.6%
EMPLOYEE BENEFITS		İ			
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	64,385.66	73,644.00	14.4%
DASDI/Medicare/Alternative		3301-3302	25,877.35	28,336.00	9.5%
Health and Welfare Benefits		3401-3402	40,513.49	40,108.00	-1.0%
Unemployment insurance		3501-3502	169.21	185.00	9.3%
Workers' Compensation		3601-3602	6,717.35	7,309.00	8.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			137,663.06	149,582.00	8.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,498.00	1,500.00	-40.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		ļ	2,498.00	1,500.00	-40.0%



Pagarintian		2019-20	2020-21	Percent
Description Resource Cod	les Object Codes	Estimated Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	572,490.00	520,000.00	-9.2%
Travel and Conferences	5200	539.00	1,000.00	85.5%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and				
Operating Expenditures	5800	51,963.00	34,000.00	-34.6%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		624,992.00	555,000.00	
CAPITAL OUTLAY			ļ	
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
<b>Equipment</b>	6400	0.00	0.00	0.0%
Equipment Replacement	6500	10,000.00	10,000.00	0.0%
TOTAL, CAPITAL OUTLAY	i	10,000.00	10,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	İ			
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	18,519.00	16,422.00	-11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	- - !	18,519.00	16,422.00	-11.3%
				11.5 %
TOTAL, EXPENDITURES	<u>_</u>	1,148,835.53	1,111,193.00	-3.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					! ! !
From: General Fund		8916	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES			***		
SOURCES					1
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from		:	; ;		
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.00
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL OTHER FINANCING SOLIDGES // ISSS					
「OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

			2010.00	0005 54	_
Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	695,000.00	705,000.00	1.4%
3) Other State Revenue		8300-8599	53,000.00	30,000.00	43.4%
4) Other Local Revenue		8600-8799	363,964.00	359,771.00	-1.2%
5) TOTAL, REVENUES			1,111,964.00	1,094,771.00	-1.5%
3. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999	·	0,00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,130,316.53	1,094,771.00	-3.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		18,519.00	16,422.00	-11.3%
8) Plant Services	8000-8999	:	0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,148,835.53	1,111,193.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(36,871.53)	(16,422.00)	-55.5%
D. OTHER FINANCING SOURCES/USES					
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		7000-7020			0.0 %
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	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		i	(36,871.53)	(16,422.00)	-55.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	177,973.81	141,102.28	-20.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		_	177,973.81	141,102.28	
d) Other Restatements		9795	<u>0.</u> 00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			177,973.81	141,102.28	20.7%
2) Ending Balance, June 30 (E + F1e)			141,102.28	124,680.28	-11.6%
Components of Ending Fund Balance a) Nonspendable		·		12 1,000.20	
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	136,743.20	124,680.28	-8.8%
c) Committed Stabilization Arrangements		9750			
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00		A 600
See Essenio Onggiamino		2102	0.00	0.00	0.0%

Rincon Valley Union Elementary Sonoma County

#### July 1 Budget Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Resource		2019-20 Estimated Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, Scho	136,743.20	124,680.28
Total, Restr	ricted Balance	136,743.20	124,680.28

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	232,400.00	75,000.00	-67.7%
5) TOTAL, REVENUES			232,400.00	75,000.00	-67.7%
B. EXPENDITURE\$		:		1	
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	231,265.37	231,266.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			231,265.37	231,266.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
D. OTHER FINANCING SOURCES/USES			1,134.63	(156,266.00)	-13872.4%
1) Interfund Transfers		0000 0000			
a) Transfers Out		8900-8929	102,000.00	156,266.00	53.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			102,000.00	156,266.00	53.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND		ļ			
BALANCE (C + D4)			103,134.63	0.00	-100.0%
F. FUND BALANCE, RESERVES				•	
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,792.76	170,927.39	152.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,792.76	170,927.39	152.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,792.76	170,927.39	152.1%
2) Ending Balance, June 30 (E + F1e)		I	170,927.39	170,927.39	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	170,927.39	170,927.39	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%

Donorintian			2019-20	2020-21	Percent
Description Re G. ASSETS	esource Codes	Object Codes	Estimated Actuals	Budget	Differenc
1) Cash			!		
a) in County Treasury		9110	3,607.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
e) TOTAL, ASSETS			3,607.67		
1. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650			
6) TOTAL, LIABILITIES		3030	0.00		
DEFERRED INFLOWS OF RESOURCES			0.00		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		3030	0.00		
. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,607.67		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					- Direction
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.
Other Subventions/In-Lieu					
Taxes		8576	0.00	0.00	0.
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE			!		
Other Local Revenue County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0
Unsecured Roll		8616		0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0
Penalties and Interest from		; 	: 		
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Sales				0.00	
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	2,400.00	0.00	100.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts					
Mitigation/Developer Fees		8681	230,000.00	75,000.00	67.4
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE		-	232,400.00		0.0
OTAL, REVENUES			232,400,00	75,000.00	-67.79



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES	·		0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	<u>0</u> .00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
ealth and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES		d dispersion and the second			
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	<b>0</b> .0°
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0

Description	Resource Codes Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				<u> </u>
Subagreements for Services	5100	0,00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts 5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES	0.00	0.00	0.0%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
uildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	38,412.00	33,974.00	-11.6%
Other Debt Service - Principal	7439	192,853.37	197,292.00	2.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)	231,265.37	231,266.00	0.0%
TOTAL, EXPENDITURES	· ·	231,265.37		

escription	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
ITERFUND TRANSFERS					
NTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	102,000.00	156,266.00	53.:
a) TOTAL, INTERFUND TRANSFERS IN			102,000.00	156,266.00	53.:
NTERFUND TRANSFERS OUT		:			
To: State School Building Fund/ County School Facilities Fund		7040	0.00		_
		7613	0.00	0.00	0.
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0
b) TOTAL, INTERFUND TRANSFERS OUT THER SOURCES/USES			0.00	0.00	0
OURCES					
Proceeds		:			
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0
Other Sources		i			
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0
Long-Term Debt Proceeds		0303	0.00	0.00	
Proceeds from Certificates of Participation		8971	0.00	0.00	0
Proceeds from Capital Leases		8972	0.00	0.00	0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0
All Other Financing Sources		8979	0.00	0.00	0
c) TOTAL, SOURCES		, ,	0.00	0.00	0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0
All Other Financing Uses		7699	0.00	0.00	0
f) TOTAL, USES			0.00	0.00	0
ONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	. 0
Contributions from Restricted Revenues		8990	0.00	0.00	0
) TOTAL, CONTRIBUTIONS			0.00	0.00	0

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	232,400.00	75,000.00	-67.7
5) TOTAL, REVENUES	Y		232,400.00	75,000.00	-67.7
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999	l	0.00	0.00	0.0
8) Plant Services	8000-8999		0.00	0.00	0.0
9) Other Outgo	9000-9999	Except 7600-7699	231,265.37	231,266.00	0.0
10) TOTAL, EXPENDITURES			231,265.37	231,266.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,134.63	(156,266.00)	-13872.4
O. OTHER FINANCING SOURCES/USES					
Interfund Transfers     Transfers in		8900-8929	102,000.00	156,266.00	53.2
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			102,000.00	156,266.00	53.1

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Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
F. FUND BALANCE, RESERVES			103,134.63	0.00	-100.0%	
Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	67,792.76	170 007 00	450 404	
b) Audit Adjustments			01,792.76	170,927.39	152.1%	
		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		į	67,792.76	170,927.39	152.1%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			67,792.76	170,927.39	152.1%	
2) Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable		  -  -	170,927.39	170,927.39	0.0%	
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	170,927.39	170,927.39	0.0%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated				e 127 un Wenne 129 Antonio 128 de Amerika		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Rincon Valley Union Elementary Sonoma County

### July 1 Budget Capital Facilities Fund Exhibit: Restricted Balance Detail

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	170,927.39	170,927.39
Total, Restric	ted Balance	170,927.39	170,927.39

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	162,355.00	142,355.00	-12.3%
5) TOTAL, REVENUES			162,355.00	142,355.00	-12.3%
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	139,104.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,575,563.00	120,000.00	-95.3%
6) Capital Outlay		6000-6999	4,520,401.44	610,000.00	-86.5%
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			7,235,068.44	730,000.00	-89.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(7,072,713.44)	(507.045.00)	04.7%
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(7,072,713.44)	(587,645.00)	-91.7%
1) Interfund Transfers				: !	
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		2223 0000	2,000,000.00	0.00	-100.0%
TI TO THE OTTIEN THANNOING GOONGEO/OGEO			2,000,000.00	3.00	100.07

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,072,713.44)	(587,645.00)	-88.4%
F. FUND BALANCE, RESERVES			· · · · · · · · · · · · · · · · · · ·		
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,864,171.68	1,871,090.24	-51.6%
b) Audit Adjustments		9793	3,079,632.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)		:	6,943,803.68	1,871,090.24	-73.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,943,803.68	1,871,090.24	-73.1%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			1,871,090.24	1,283,445.24	-31.4%
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	1,871,090.24	1,283,445.24	-31.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	5,040,592.80		
Fair Value Adjustment to Cash in County Treasury	1	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
Due from Grantor Government		9290			
5) Due from Other Funds		9310	0.00		
6) Stores			0.00		
7) Prepaid Expenditures		9320			
8) Other Current Assets		9330	0.00		
		9340	0.00		
TOTAL, ASSETS			5,040,592.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES	- Pint.		0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY		İ			
Ending Fund Balance, June 30			:		
(G9 + H2) - (16 + J2)			5,040,592.80		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE			,		
FEMA		8281	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE	· · · · · · · · · · · · · · · · · · ·		0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources			İ		
		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE		į			
Other Local Revenue				ļ	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
eases and Rentals		8650	77,355.00	77,355.00	0.0%
Interest		8660	85,000.00	65,000.00	-23.5%
Net Increase (Decrease) in the Fair Value of Investmen	nts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			162,355.00	142,355.00	-12.3%
OTAL, REVENUES			162,355.00	142,355.00	-12.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS			;		,
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.09
PEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES		iversytet.			
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	139,104.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES		!	139,104.00	0.00	-100.0%

Description Resou	rce Codes Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and				
Operating Expenditures	5800	2,575,563.00	120,000.00	-95.39
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		2,575,563.00	120,000.00	95.39
APITAL OUTLAY				
Land	6100	2,887,693.00	0.00	-100.09
Land Improvements	6170	63,000.00	0.00	-100.09
aildings and Improvements of Buildings	6200	1,569,708.44	610,000.00	-61.19
Books and Media for New School Libraries		:		
or Major Expansion of School Libraries	6300	0.00	0.00	0.0
Equipment	6400	0.00	0.00	0.0
Equipment Replacement	6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		4,520,401.44	610,000.00	-86.59
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues				
To Districts or Charter Schools	7211	0.00	0.00	0.09
To County Offices	7212	0.00	0.00	0.09
To JPAs	7213	0.00	0.00	0,09
All Other Transfers Out to All Others	7299	0.00 :	0.00	0.09
Debt Service		i		
Debt Service - Interest	7438	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.09
AL, EXPENDITURES		7,235,068.44	730,000.00	

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN			:	 	
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		į	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	· · · · · · · · · · · · · · · · · · ·		0,00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	162,355.00	142,355.00	-12.3
5) TOTAL, REVENUES			162,355.00	142,355.00	-12.3
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.0
8) Plant Services	8000-8999		7,235,068.44	730,000.00	-89.9
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			7,235,068.44	730,000.00	-89.9
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,072,713.44)	(587,645.00)	-91.7
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers in		8900-8929	2,000,000.00	0.00	-100.0
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			2,000,000.00	0.00	-100.0

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,072,713.44)	(587,645.00)	-88.4%
F. FUND BALANCE, RESERVES				-	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,864,171.68	1,871,090.24	-51.6%
b) Audit Adjustments		9793	3,079,632.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,943,803.68	1,871,090.24	-73.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		!	6,943,803.68	1,871,090.24	-73.1%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable		:	1,871,090.24	1,283,445.24	-31.4%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,871,090.24	1,283,445.24	-31.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Rincon Valley Union Elementary Sonoma County

### July 1 Budget Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
Total, Restric	ed Balance	0.00	0.00

# District: Rincon Valley USD Multi-Year Projection FY 2020-2021 Adopted Budget

District Reserve for Economic Uncertainties: Fund 17 designated Res. For Econ. Uncert.	Net Ending Balance		or Econ.Uncert. (unassigned)			Prenaid Expenses	ornanoie)	ļr.	Net Ending Balance	Audit Adjustment(s)	Beginning Balance	Fund Balance	Net Increase (Decrease)	Total Transfers/Other Uses		Other Uses (enter as negative) 763		Transfers Out (enter as negative) 761	Transfers In 891		Excess (Deficiency)	or man wer word	Other Outgo (transfer of indirect cost) 730	Other Outgo (excl. transfers of indirect cost 740	Capital Outlay 600	Services, Other Operating Expenses 500		etiree Benefits	Other Statutory Benefits 350		& Welfare		STRS - Incl STRS on Behalf 31		laries	Expenditures	Total Revenue	Ш	State Revenues (incl STRS on Behalf offse 83		Local Control Funding Formula 80	Effective Delicit Factor	COLA (enter percentage)	ADA for District LCFF (higher of current or prior)	Charter ADA	District TK-6 ADA	Funds 01-05
ЦΠ		9790	9789	9780	9740	9712	7717	9711							8980-8999	7630-7699	8930-8979	7610-7629	8910-8929			1200-1399	7300	7100-7299,	6000-6999	5000-5999	4000-4999	3900-3998	3501-3699	3300-3399,	3400-3499	3200-3202	00_3102	2000-2999	000-1999			8600-8799	8300-8599	00-8299	8010-8099			prior)		_	Object Codes
14.46% 6,968,028	6,985,278		6,968,028				0.000	17750	6,985,278		9,498,764		(2.513.486)	(10,152,771)	(8,050,771)			(6,707,745)	4,605,745	-	7.639 285	25 197 228	(474.797)	2 663	1.	2,237,663	1,267,085	100,722	800,736		1967.015	754 974	2060 225	3,761,207	12,709,130		32,836,513	2,325,704	941,750	080 08	29,479,979					CHICALICA	Insectricted
	252,845			1	252 845				252,845	ì	580,373		(327 528)	8,050,771	8,050,771					(company)	(8 378 299)	16 425 722	406 477		160,855	1,763,424	904,224	20,956	526,078	000	930 256	697 800	13t VCE C	3,524,268	5,167,024		8,047,423	5,205,564	1.718.534	917 653	205,672		3.26%	NA	1502.16	1267 52	2019-20 Budget
	7,238,123	(0)	6,968,028	-	252 845	,	17,200	17760	7,238,123	•	10,079,137	1	(2.841.014)	(2,102,000)		E		(6,707,745)	4,605,745	(1000)	(739 014)	41 622 950	1678101	2 662	160,855	4,001,087	2,171,309	121,678	1,326,814	a, confact	2 897 271	1 452 776	4 202 699	7,285,475	17,876,154		40,883,936	7,531,268	2,660,284	1 006 733	29,685,651					Lotar	
10.09% 4,421,329	4,438,579		4,421,329			14	17,230	17 750	4,438,579		6,985,278		12 546 600	(7,963,848)	(7,807,582)			(4,762,011)	4,605,745	2,000,000	5 417 149	24 027 911	1454 407	33.5		1,996,459	783,063	78,502	784,119	4,000,000	1 830 367	784 706	1 074 60	3,675,385	12,562,462		29,445,060	2,231,532	504.581	50.00	26,658,947	Ī				Omeanicied	
i le	540,662			0.000	\$40,662				540,662		252,845	200,000	287 817	7,807,582	7,807,582			)		T	1	386,130				_	483,161	2 14,960	511,316		7 879 089	4.			Ħ		Ħ		1.711.119		7 205,672	-1.20%	2.31%	1267	1480	1250	12
	4,979,241		4,421,329	200,000	540 662		17,200	1 2 2 2 2	4,979,241		7,238,123	(4)400,000	(2) 258 887	(156,266)				(4,762,011)	4,605,745	(4,104,010)	T	30 220 568)	1	2 (62			1,266,224	93,462	1,295,435	1	2718456							T	2 215 700	T	26,864,619					TENOT	
9.27% 4,023,997	4,041,247		4,023,997				17,230		4,041,247		4,438,579	1000000	7307 332	(5,963,848)	(7,807,582)				6,605,745	010,000,0	T	(454,497)	T					80,857	807,643	1,771,77	Ī	Ī	Ī		11,763,572		28	2	504 581	T	26,071,908	Ī				Onrestricted	202
	363,810	(0)		010,010	363 810				363,810		540,662	11,0,000	(176 951)	7,807,582						(1,704,434)	Т	386,130	Τ			1.	4	15,409	526,655	723,043		1	Ī	3,613,448	5,325,793				1711119	Ī	205,672	-7.20%	2.48%	1250	1436	Restricted	12
	4,405,05		4.023.997	010,000	362 010		17,250		4,405,057	T	4,979,241	(101,410)	(574 104)	1,843,734		4		(4,762,011)	6,605,745	(2,417,710)	2						=	96,266	1,334,298	2,034,379	T	T	T	7,276,718	T			6.970.200	T	Ī	26,277,580					IEIOI	jection
3.11% 1,347,914	1,365,164		1 347 914				17,250		1,365,164		4,041,247	(2,070,000	10 676 083	(8,274,231)	(8,117,965		7		4,605,745	3,390,140	I	T	Ī			_		83.283	831,872	2,027,302	T	2,013,682	T	3,754,851	T	=	28,717,620	Ť	Ť	Ī	25,931,507					Unrestricted	202
⊕©		(0)							(0)		7 363,810	(303,010		1) 8,117,965				٥	5	0 (0,481,775)	Ť	7) 386,130	T			1.	4	3 15.871	2 542,455	2 909,190	T	2,436,298		3,703,784	T			2 4 738 668			17 205,672	-7.20%	3.26%	1225	1402	Ke	20
	1,365,16		1 347 914	,		,	17,250		)) 1,365,164	1	4,405,057	(3,039,692		(156,266)		,		(4,762,011	4,605,745	(2,883,027	Т	(68,367)	T				-	99 154	5 1,374,327	0 2,997,098	T	4,449,980	П	4 7,458,635			3	8 6970 200		Ħ	2 26,137,179					Total	ojection

### RVUSD - Rincon Valley Charter School FY 2020-2021 Adopted Budget

	Base Year	Budget	Projection	Projection
ur				
Object Codes	2019-2020	2020-2021	2021-2022	2022-2023
		190 10000 10000 10000 10000		
8XXX				
8010-8099	2,972,086	2,585,259	2.541.061	2,537,138
8100-8299		-,,,	2,5 11,001	2,557,150
8300-8599	216,657	187,691	187.691	187,691
8600-8799				5,000
	3,203,947	2,777,950	2,733,752	2,729,829
1000-1999	1,590,789	1,414,671	1,441,550	1,468,939
2000-2999				185,113
		1).	100,000	100,115
3100-3102	266,882	228,470	232,171	236,374
3101				117,175
3200-3202	43,548			49,545
3400-3499	217,351	182,527	191,653	201,236
3699	75,669	64,171	66.096	68,079
4000-4999	95,897	51,024	51,024	51,024
5000-5999	554,297	470,713		470,713
6000-6999				,
7100-7499				
	3,189,288	2,737,092	2,790,458	2,848,197
	14,659	40,858	(56,706)	(118,368)
8910-8929				
	-	-		
	14,659	40,858	(56.706)	(118,368)
			(30,700)	(110,500)
	180.293	194.952	235.810	179,104
	100,220	15,1,552	255,010	177,104
	194.952	235.810	179 104	60,736
	8XXX 8010-8099 8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3100-3102 3101 3200-3202 3400-3499 3300-3399,3501- 3699 4000-4999 5000-5999	8XXX 8010-8099 8100-8299 8300-8599 8600-8799 15,204 3,203,947  1000-1999 2000-2999 227,680  3100-3102 3101 3101 3200-3202 343,548 3400-3499 3300-3399,3501-3699 4000-4999 5000-5999 6000-6999 7100-7499 3,189,288  8910-8929 7610-7629 8930-8979	BXXX         2019-2020         2020-2021           8XXX         2,972,086         2,585,259           8100-8299         8300-8599         216,657           8600-8799         15,204         5,000           3,203,947         2,777,950           1000-1999         1,590,789         1,414,671           2000-2999         227,680         176,193           3100-3102         266,882         117,175           3200-3202         43,548         32,148           3400-3499         217,351         182,527           3699         75,669         64,171           4000-4999         95,897         51,024           5000-5999         554,297         470,713           6000-6999         7100-7499         3,189,288         2,737,092           14,659         40,858         2,737,092           8910-8929         7610-7629         8930-8979         7630-7699           7630-7699         -         -           14,659         40,858           180,293         194,952	SXXX   S010-8099   2,972,086   2,585,259   2,541,061   187,691

## Reporting Period: 2020/21 Adopted Budget

## Assumptions: Multi-Year Budget Projection

2019-2020

	Othe
Non-Public School -5811,2390	Non-
Inrestricted Contribution - 8984	Unre
ial Education Expenses	Special
ices, Other Oper Exp	Services,
Books and Supplies	Books
Health & Welfare Benefits	Health
Statutory Benefits (Fixed)	Statuto
Employee Benefits	Emplo
Other Adjustments	Othe
Step & Column Costs	Step
Staffing (FTEs)	Staff
lassified Salaries	Classif
Other Adjustments	Othe
Step & Column Costs	Step
Staffing (FTEs)	Staff
Certificated Salaries	Certifi
xpenditures	Expen
	Local
er State - Restricted	Other
Other State - Unrestricted	Other S
eral	Federal
District of Choice Funding	Distric
Basic Aid Supplemental Funding	Basic /
Property Taxes % inc/dec	Prop
Charter funded ADA (Funds 02-05)	Cha
District Funded ADA	Dist
Effective Deficit Factor	Eff
COLAs used	CO
enue Sources	Revenue
enue	Revenue

SCOE K-22 Placement - 5809

3.26%  1,267.52 1,502.16  2%  3M None \$1,006,733 \$941,750 \$1,718,534 \$7,531,268  215.1 Included 0
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\$350,000	\$25,000	\$150,000	\$5,478,640	\$3,098,329	\$1,266,224	5%	STRS Rate 16.15% / PERS Rate 20.7%	5%	2.50%	189.2	5%	1.90%	182.2		\$6,970,200	\$1,711,119	\$504,581	\$1,086,433	None	2.97M	2%	1,480.00	1,250.00	-7.20%	2.31%	and the second second	Year 1 - Budget Year	2020-2021
\$350,000	\$25,000	\$150,000	\$5,478,640	\$3,098,329	\$1,266,224	5%	STRS Rate 16.02% / PERS Rate 22.8%	0	2.50%	181.3	0	1.90%	175		\$6,970,200	\$1,711,119	\$504,581	\$967,653	None	2.97M	2%	1,436.00	1,225.00	-7.20%	2.48%	a man an and promoted	Year 2 - Projection	2021-2022
\$350,000	\$25,000	\$150,000	\$5,478,640	\$3,098,329	\$1,266,224	5%	STRS Rate 18.1% / PERS Rate 25.5%	0	2.50%	177.4	0	1.90%	167		\$6,970,200	\$1,711,119	\$504,581	\$967,653	None	2.97M	2%	1,402.00	1,197.00	-7.20%	3.26%	t on a serior	Year 3 - Projection	2022-2023



Jiona County	2019	20 Estimated	Actuals	2	020-21 Budge	Forn
			, riotaulo	Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
A. DISTRICT						
Total District Regular ADA	]					
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI	İ					
and Extended Year, and Community Day						
School (includes Necessary Small School						
ADA)	1,259.30	1,259.30	1,259.30	1,233.33	1,231.44	1,259.82
2. Total Basic Aid Choice/Court Ordered						1,200.02
Voluntary Pupil Transfer Regular ADA				i i		
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day	l					
School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA	ĺ					
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation	•					
Education, Special Education NPS/LCI	ł					
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)	1,259.30	1,259.30	1,259.30	1,233.33	1,231.44	1,259.82
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	8.22	8.22	8.22	7.70	7.70	7.70
c. Special Education-NPS/LCI	l					
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary	ļ					
Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]	·				, _	
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	8.22	8.22	8.22	7.70	7.70	7.70
6. TOTAL DISTRICT ADA	4 007 50	4 007				
(Sum of Line A4 and Line A5g)  7. Adults in Correctional Excilities	1,267.52	1,267.52	1,267.52	1,241.03	1,239.14	1,267.52
7. Adults in Correctional Facilities 8. Charter School ADA				93,410-06-83,56		
(Enter Charter School ADA using		er e je jehilijika				
Tab C. Charter School ADA		ras Albert (AVE) (El				
Tay O. Charter School ADA)				reint by richboogst		

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Sonoma County	2019	-20 Estimated	l Actuals	2	020-21 Budge	Form et
Description	P-2 ADA	Annual ADA	Frankad &D&	Estimated P-2	Estimated	Estimated
C. CHARTER SCHOOL ADA	F-2 AUA	Annual AUA	Funded ADA	ADA	Annual ADA	Funded ADA
Authorizing LEAs reporting charter school SACS financial	l data in their Fun	id 01, 09, or 62 u	se this workshee	t to report ADA fo	or those charter s	chools.
Charter schools reporting SACS financial data separately	from their author	izing LEAs in Fu	nd 01 or Fund 62	use this workshe	et to report their	ADA.
FUND 01: Charter School ADA corresponding to SA	CS financial da	ta reported in Fu	und 01.			·
Total Charter School Regular ADA	1,502.16	1,502.16	1,502.16	1,480.32	1,474.24	1,480.32
2. Charter School County Program Alternative						· · · · · · · · · · · · · · · · · · ·
Education ADA				<b>.</b>		
a. County Group Home and Institution Pupils		<u> </u>				
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		<u> </u>				
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		0.00	3.55	0.00	0.00	0.00
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 5						
f. Total, Charter School Funded County						
Program ADA (Sum of Lines C3a through C3e)		2.22				
4. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.00
(Sum of Lines C1, C2d, and C3f)	1,502,16	1,502,16	1,502.16	1,480.32	1,474.24	1,480.32
FUND 09 or 62: Charter School ADA corresponding					1,474.24	1,400.32
5. Total Charter School Regular ADA	349.42	349.42	349.42	331.21	328.45	328.45
6. Charter School County Program Alternative	0.10.12	040.42	045.4Z	001.21	320.43	320.43
Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
<ul> <li>c. Probation Referred, On Probation or Parole,</li> </ul>						
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)	349.42	349.42	349.42	331.21	328.45	328.45
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	1,851.58	1,851.58	1,851.58	1,811,53	1,802.69	1,808.77

District Name:

## PROJECTED MONTHLY CASH FLOW

G EN	E INC	CAS liab	D-3 AU	To	 [];	Te.	<u>ا</u> مًا	Acı	D-2 (IN	TC	P		<sub>&amp;</sub>	D-1 INC	1(	0,	្ឋា	Sv	W II	פַוי	ြင့		1,1	10	<u> </u> ဂ္ဂ	F   F		Sta	B B	A. BI		] ₽
ENDING CASH, PLUS ACCRUALS	INCREASE/(DECREASE)	NET INCREASE (DECREASE) IN CASH from changes in asssets, liabilities and audit adjusted to the cast of	AUDIT ADJUSTMENT	TOTAL CHANGE IN LIABILITIES	Unearned Revenue	Temporary Loans	Due to Other Funds	Accounts Payable/ Payroll/Due to Govt	CHANGES IN LIABILITIES: (INCREASE)/DECREASE	TOTAL CHANGES IN ASSETS	Prepaid Expenditures	om Other Funds	Ц	CHANGES IN CURRENT ASSETS:	TOTAL EXPENDITURES	Other Outgo	Capital Outlay	Ш			Certificated Salaries	DENINTTIDES	TOTAL REVENIES	Other Local Revenue	Other State Revenue	Federal Revenue	FF Sources:	LCFF Sources: StateAid/ EPA/ transfers	REVENUES	BEGINNING CASH		Rincon Valley
CCRUALS		EASE) IN ssets,	97xx	ABILITIES	9650-9659	9615	9610	9500-9599	TES:	SSETS	9330	9310-9319	9210-9299	r ASSETS:	š	7000-7999	6000-6999	5000-5999	4000-3999	2000-2999	1000-1999		8900-8999	8600-8792	8300-8599	8100-8299	907. <b>9</b> 04.	8011-8099			Object No.	
11,124,754	(2,214,274)	(2,306,209)		753,754				753.754		1,552,455			1,535,205	12.56	705,077	3,615	,	99,545	112.105	208,505	142,854		797 011	86,831	466	60.057	50 044	590,812		13,339,028	JUL	
8,192,947	(2,931,807)	(381,493)		125,626			***	125-626		255,867			255,867		3,261,355			161,997	27,666	627,166	1,666,698	, , , , , , ,	711041	65,179	84,961	(/3,330)	(72 220)	634,230		11,124,754	AUG	
5,963,880	(2,229,067)	(188,245)		62,812			VE, 0.1	62.812		125,433	(2,500)	(2 500)	127,933		3,296,688			127,369	55.572	638,710	1,682,004	1,100,000	1 244 847	174,773		(200,090)	(206 000)	1,287,184		8,192,947	SEP	
1,457,700	(4,506,180)	(90,367)		31,406			24,700	31.406		58,961	(3,003)	(\$ AAS)	63,966		3,597,393	<u>'</u>		396,491	39.258	649,546	1,707,093	(010,117)	618 4101	107,213	5,325	(558,046)	(126 640)	(236,263)		5,963,880	ОСТ	ADOPT
988,040	(469,660)	(108,381)		31,407			24,407	31.407		76,974	13,003	13 006	63,969		3,545,076			285,659	82.917	652,242	1,719,725	0,100,771	3 193 707	307,372	55,476	673.957	(100 471)	2,345,463		1,457,700	NOV	ADOPTED BUDGET FISCAL YEAR 2020-21
8,367,8	7,379,815	2,105								(2,105)	(2,100)	(2.105)			3,392,437			211,847	26.838	648,752	1,704,230	10,770,177	10 770 147	982,498	71,007	6,459,702	0 460 703	1,271,631		988,040	DEC	ET FISC
7,688,179	(679,676)	2,310		•						(2,310)	(010,2)	(015.5)			3,900,224			402,281	149.324	656,965	1,873,675	J. 10,400	3 218 238	1,519,143	103,324	5.021	5 11 374	1,079,376		8,367,856	JAN	L YEAR
7,502,246	(185,933)	2,450								(2,450)	(2,430)	(3 450)			3,478,550		ı.	287,215	40,621	638,956	1,714,108	3,270,107	3 700 167	2,454,293		50,486	50 406	785,389		7,688,179	FEB	2020-21
5,246,006	(2,256,241)	3,610		-						(3,610)	(010,0)	(3 (10)			3,559,291			312,049	60.580	653,567	1,733,623	1,677,100	1 700 //0	152,434	57,882	(264, 168)	(264 168)	1,349,250		7,502,246	MAR	
10,500,540	5,254,534														3,423,141	-		255,442	34.968	637,794	1,701,190	0,011,010	273 773 0	682,277	344,219	0,469,841	6 460 941	904,369		5,246,006	APR	
6,118,835	(4,381,705)	,								,					5,458,247	2,120,249		219,273	9169	655,993	1,661,182	1,070,012	1076 640	113,764		1/7,589	397 390	785,389		10,500,540	MAY	
9,501,407	3,382,572	1,829,215						•		(1,829,215)	4,773	132	(1,816,940)		1,622,088	(2,188,578)	50,000	339,161	627 206	532,502	487,702	3,173,440	3 175 446	324,422	1,493,039	2,122,390	3 133 300	(903,528)		6,118,835	JUNE	
		,											ŀ									000,000	\$00.000		•	500 000					ACCRUALS	
- No.																					:										OTHER ACCRUALS NON-CASH	
9,501,407	(3,837,621)	(1,235,005)		1,005,005			1,000,000	1 005 005		230,000			230,000	Net Change for the Year: Objects 9xxx	39,239,568	(64,714)	50,000	3,098,329	9,894,943	7,200,700	17,794,086	27,100,202	27 126 952	6,970,200	2,215,700	16,971,318	16 031 310	9,893,301			Projected Total for the	

### District Name:

### Rincon Valley

	Rincon Valley			
				Balancing
		Object No.	Current Year Budget	
>	BEGINNING CASH			
Ä	REVENUES			
	LCFF Sources: StateAid/ EPA/ transfers	8011-8099	9.893.301	
	LCFF Sources:	0011		
	Property Taxes	802x-804x	16,971,318	
	Federal Revenue	8100-8299	1,086,433	-
	Other State Revenue	8300-8599	2,215,700	,
	Other Local Revenue	8600-8792	6,970,200	
	Interfund Transfer In	8900-8999		-
	TOTAL REVENUES		37,136,952	
O	EXPENDITURES			
	Certificated Salaries	6661-0001	17,794,086	
	Classified Salaries	2000-2999	7,200,700	٠
	Books and Summies	4000-3333	1 266 224	
	Svcs/Other Oper Exps	5000-5999	3,098,329	-
	Capital Outlay	6069-0009	50,000	_
	Other Outgo	7000-7999	(64,714)	
건	INCREASE/(DECREASE)	)		
	Revolving Cash	9130		
	Accounts Receivable	9210-9299		(230,000)
	Due from Other Funds	9310-9319		
	Stores	932X		
		9000		(220,000)
	TOTAL CHANGES IN	ASSETS		(230,000)
	CHANGES IN LIABILITIES:	TES:		
7	Accounts Payable/			
	Payroll/Due to Govt	9500-9599		(1,005,005)
	Due to Other Funds	0196		-
	Temporary Loans	9615		
	I KAN Payable	1406		-
	TOTAL CHANGE IN LIABILITIES	ABILITIES	•	(1,005,005)
D-3	AUDIT ADJUSTMENT	97xx		
	NET INCREASE (DECREASE) IN	EASE) IN		
	CASH from changes in asssets	sssets,		
	NET CHANGE IN CASH:	-		
ίπ	INCREASE/(DECREASE			

ENDING CASH, PLUS AGGRED

Procription	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
NERAL FUND				(20.007.20)			u.zunetiosoup.	
*** Appenditure Detail Other Sources/Uses Detail	0.00	(415,500.00)	0.00	(68,367.00)	4,605,745 00	4,762,011.00	hair Line Lavis a	
Fund Reconciliation								
8 STUDENT ACTIVITY SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	:				0.00	0.00		
Fund Reconciliation 9 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	415,500 00	0.00	0.00	0.00	0.00	0.00	naventi acel	ares nadaustoj.
Other Sources/Uses Detail Fund Reconciliation					66/2/03/2/2/2/2	0.00		
SPECIAL EDUCATION PASS-THROUGH FUND     Expenditure Detail								
Other Sources/Uses Detail		iraus ministrataria e e e e e e e e e e e e e e e e e e e	<u> Maria da M</u>	CONTROL CONTRO		thilf dear strylogically		
Fund Reconciliation 1 ADULT EDUCATION FUND	!							
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
2 CHILD DEVELOPMENT FUND					i			
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	51,945.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		arterappe e
3 CAFETERIA SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	16,422.00	0.00	l .		restriction	
Other Sources/Uses Detail	0.00	0.00	10,422.00	0.00	0.00	0.00		
Fund Reconciliation 4 DEFERRED MAINTENANCE FUND	<b> </b>							
Expenditure Detail	0.00	0.00	e mercentropho esi					
Other Sources/Uses Detail Fund Reconciliation	[				0.00	0.00	territoria estretica	
5 PUPIL TRANSPORTATION EQUIPMENT FUND							100000000000000000000000000000000000000	4404
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		0.000
Fund Reconciliation					0.00	0.00		rintroka a
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail		Harrier and	and provide Divide					rista salami, di princial
Other Sources/Uses Detail		7215 <u>14277 - 1716 - 171</u>			0.00	0.00	en gran grada	essuperior pro-
Fund Reconciliation  3 SCHOOL BUS EMISSIONS REDUCTION FUND			200 100 100 100 100 100 100 100 100 100					
Expenditure Detail	0.00	0.00					er er Korkel belieft er till ken skalf.	Marie Mari
Other Sources/Uses Detail Fund Reconciliation			***		0.00	0.00		
EOUNDATION SPECIAL REVENUE FUND								
penditure Detail	0.00	0.00	0.00	0.00				
Ther Sources/Uses Detail Fund Reconciliation						0.00		
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail Other Sources/Uses Detail			P.AC CHERTS TRANSCO		0.00	0.00		
Fund Reconciliation				larenes kultu				egrundanı
1 BUILDING FUND Expenditure Detail	0.00	0.00					- Telleggalleggal	
Other Sources/Uses Detail					0.00	0.00		akija a ji sijig jeglariji
Fund Reconciliation 5 CAPITAL FACILITIES FUND							HUTLU HILL DEED COM CONTRACT	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					156,266.00	0.00		
STATE SCHOOL BUILDING LEASE/PURCHASE FUND	.							
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		■ 02.25 (2.25
Fund Reconciliation				2000 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	0.00	in canada in sign	azas cyayar niyan
5 COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00		e de la compania del compania del compania de la compania del compania de la compania del compania de la compania de la compania de la compania de la compania del compania				amylsäelsei
Other Sources/Uses Detail	V.00		un allakirdhugar.		0.00	0.00		rajulitečka), t
Fund Reconciliation  SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	1		danieli ettelija					
Expenditure Detail	0.00	0.00	er Sugardağı		1		nd an Carecaus	Patricular dan Salah
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation			araigi (ig. Kibalia)	. Sp. Cole (1)	0.00	0.00		
BOND INTEREST AND REDEMPTION FUND Expenditure Detail			A CONTRACTOR OF THE CONTRACTOR	and the same of th			* * * * * * * * * * * * * * * * * * *	***   F494   MP - 694 PS \$4 PAGE > 794 PAGE
Other Sources/Uses Detail	Eliliago Papiell Partiti reversiones	e er er er er er er er er er er er er er			0.00	0.00		uniculation and a
Fund Reconciliation  DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail			2010-0-0-00-0-20-0-0-0-0-0-0-0-0-0-0-0-0					
Other Sources/Uses Detail			era jugatjada	atheria an more as	0.00	0.00		ric cultinia
Fund Reconciliation  TAX OVERRIDE FUND							an ender de de la compansión de la compa	
Expenditure Detail	The state of the s							as grands
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	The state of the s	uczych pod z jest.
DEBT SERVICE FUND								establish property and
Expenditure Detail The Sources/Uses Detail					0.00	0.00	Diction Committee Contract Con	edik salati kang Papul Kabusan Kabusan
und Reconcitiation	]				0.00	0.30		
FOUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation	1		ı	i	1	1		

<u> Pescription</u>	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
AFETERIA ENTERPRISE FUND							P. 2001 WAS TRAIL DUS	
Expenditure Detail	0.00	0.00	0.00	0.00		ŀ	es mineraria	
Other Sources/Uses Detail					0 00	0.00		
Fund Reconciliation				ſ	· · · · · · · · · · · · · · · · · · ·			
32 CHARTER SCHOOLS ENTERPRISE FUND	1		·	1				
Expenditure Detail	0.00	0.00	0.00	0.00		ŀ		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	1							
33 OTHER ENTERPRISE FUND	1							
Expenditure Detail	0.00	0.00			i	È		
Other Sources/Uses Detail					0.00	0.00	THE TAX SECTION AND ADDRESS OF THE PROPERTY OF	·*····································
Fund Reconciliation	i							
66 WAREHOUSE REVOLVING FUND	i							
Expenditure Detail	0.00	0.00			ĺ	ŧ		
Other Sources/Uses Detail			2 1 6 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		0.00	0.00 €		I capita to the
Fund Reconciliation	1							
37 SELF-INSURANCE FUND	i		r Cresk/Cresk/Fig			1		
Expenditure Detail	0.00	0.00			i	l l		
Other Sources/Uses Detail		haradanina Buda			0.00	0.00		
Fund Reconciliation	inctromatalor (1934) Printernalement							The state of the s
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail	1	i			0.00		rgil Charle doskin	Larra Carana de Naciona
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	l i	- 1					4.5	6.0 m (746.2) 2002 (3
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
6 WARRANT/PASS-THROUGH FUND						i dia mana and dia 1993.		
Expenditure Detail								
Other Sources/Uses Detail		The Children						a sur u si na la diferi
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								om warmer days
Fund Reconciliation								
TOTALS	415,500.00	(415,500,00)	68,367.00	(68,367,00)	4,762,011.00			

	plained and may affect the app	proval of the budget.		
RITERIA AND STANDARDS				
I. CRITERION: Average Daily Atter	ndance			
STANDARD: Funded average dai previous three fiscal years by more			st prior fiscal year OR in 2) tv	vo or more of the
		Percentage Level	Distric	t ADA
		3.0%		0 300
		2.0% 1.0%		o 1,000 nd over
District ADA (Form A, Estimated I	P-2 ADA column, lines A4 and C4); [	2,714		
District's	ADA Standard Percentage Level:	1.0%		
Calculating the District's ADA Variance				
	A district all and search as a			
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
d Prior Year (2017-18)			<u> </u>	
District Regular Charter School	1,313	1,315		
Total ADA	3,024	3,024	0.0%	Met
ond Prior Year (2018-19)				
District Regular Charter School	1,269 1,616	1,276 1,599		
Total ADA	2,885	2,875	0.3%	Met
Prior Year (2019-20)	1 240	4.050		
District Regular Charter School	1,248 1,526	1,259 1,502		
Total ADA	2,774	2,761	0.5%	Met
get Year (2020-21) District Regular				
	1,260 1,480			
Charter School  Total ADA	2,740			
Charter School Total ADA				
Charter School Total ADA				
Charter School Total ADA  Comparison of District ADA to the Sta	ndard			
Charter School Total ADA  Comparison of District ADA to the Sta	ndard			
Charter School Total ADA  Comparison of District ADA to the Sta  TA ENTRY: Enter an explanation if the standa	indard ard is not met.	ne standard percentage level for the	first prior year.	
Charter School Total ADA  Comparison of District ADA to the Sta  TA ENTRY: Enter an explanation if the standa  a. STANDARD MET - Funded ADA has not	indard ard is not met.	ne standard percentage level for the	first prior year.	
Charter School Total ADA  Comparison of District ADA to the Sta  A ENTRY: Enter an explanation if the standa  STANDARD MET - Funded ADA has not  Explanation:	indard ard is not met.	ne standard percentage level for the t	first prior year.	
Charter School Total ADA  Comparison of District ADA to the Sta  A ENTRY: Enter an explanation if the standa  a. STANDARD MET - Funded ADA has not	indard ard is not met.	ne standard percentage level for the	first prior year.	
Charter School Total ADA  Comparison of District ADA to the Sta  A ENTRY: Enter an explanation if the standa  STANDARD MET - Funded ADA has not  Explanation:	indard ard is not met.	ne standard percentage level for the	first prior year.	
Charter School Total ADA  Comparison of District ADA to the Sta  FA ENTRY: Enter an explanation if the standa  a. STANDARD MET - Funded ADA has not  Explanation:  (required if NOT met)	indard ard is not met. I been overestimated by more than th			rs.
Charter School Total ADA  Comparison of District ADA to the Sta  TA ENTRY: Enter an explanation if the standa a. STANDARD MET - Funded ADA has not  Explanation: (required if NOT met)  b. STANDARD MET - Funded ADA has not	indard ard is not met. I been overestimated by more than th			rs.
Charter School Total ADA  Comparison of District ADA to the Sta  TA ENTRY: Enter an explanation if the standa  a. STANDARD MET - Funded ADA has not  Explanation: (required if NOT met)	indard ard is not met. I been overestimated by more than th			rs.
Charter School Total ADA  B. Comparison of District ADA to the Standard ADA ENTRY: Enter an explanation if the standard a. STANDARD MET - Funded ADA has not Explanation: (required if NOT met)  1b. STANDARD MET - Funded ADA has not Explanation:	indard ard is not met. I been overestimated by more than th			rs.

### 2020-21 July 1 Budget General Fund School District Criteria and Standards Review



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	D	istrict AD	Α
	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):	2,714			
District's Enrollment Standard Percentage Level:	1.0%			

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

	Enrollmen		Enrollment Variance Level	
Fiscal Year	Budget	CBEDS Actual	(If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)		1	1	
District Regular	1,320	1,320		
Charter School	1,795	1,795		
Total Enrollment	3,115	3,115	0.0%	Met
Second Prior Year (2018-19)				
District Regular	1,282	1,282		
Charter School	1,663	1,663		
Total Enrollment	2,945	2,945	0.0%	Met
irst Prior Year (2019-20)				
District Regular	1,279	1,279		
Charter School	1,595	1,595		
Total Enrollment	2,874	2,874	0.0%	Met
Budget Year (2020-21)			·	
District Regular	1.284			
Charter School	1,542			
Total Enrollment	2,826			

### 2B. Comparison of District Enrollment to the Standard

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

Explanation:

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

(required if NOT met)	
1b. STANDARD MET - Enrollme	nt 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.

	P-2 ADA	Enrollment	
	Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third 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%
Second Prior Year (2018-19)			
District Regular	1,239	1,282	
Charter School	1,585	1,663	
Total ADA/Enrollment	2,824	2,945	95.9%
First Prior Year (2019-20)			
District Regular	1,259	1,279	
Charter School	1,502	1,595	
Total ADA/Enrollment	2,761	2,874	96.1%
		Historical Average Ratio:	95.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%); 96.4%

### 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.

	Estimated P-2 ADA	Enrollment		
₹ 7	Budget	Budget/Projected		
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	1,233	1,284		
Charter School	1,480	1.542		
Total ADA/Enrollment	2,713	2,826	96.0%	Met
1st Subsequent Year (2021-22)				
District Regular	1,205	1,255		
Charter School	1,436	1,496	1	
Total ADA/Enrollment	2,641	2,751	96.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	1,176	1,225		
Charter School	1,402	1,460		
Total ADA/Enrollment	2,578	2,685	96.0%	Met

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

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

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

Explanation:	
(required if NOT met)	





### **CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

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

### 4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

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

Prior Year

(2019-20)

### وَوُدِted LCFF Revenue ا

Step 1 - Change in Population

a.	ADA (Funded)	(2019-20)	(2020-21)	(2021-22)	(2022-23)
	(Form A, lines A6 and C4)	2,769.68	2,747.84	2,661.12	2,599.72
b.	Prior Year ADA (Funded)	2,.03.00	2,769.68	2,747.84	2,661.12
C.	Difference (Step 1a minus Step 1b)		(21.84)	(86.72)	(61.40
d.	Percent Change Due to Population			(88.12)	
	(Step 1c divided by Step 1b)		-0.79%	-3.16%	-2.31%
Step 2	! - Change in Funding Level				
á.	Prior Year LCFF Funding		26,069,019.00	23,688,947.00	23,381,408.00
b1.	COLA percentage		-7.92%	-7.92%	-7.92%
b2.	COLA amount (proxy for purposes of this criterion)		(2.064.666.30)	(1,876,164.60)	(1,851,807.5
C.	Percent Change Due to Funding Level			(1,11,1,11,11,11,11,11,11,11,11,11,11,11	(1,001,00)
	(Step 2b2 divided by Step 2a)		-7.92%	-7.92%	-7.92%
Step 3	- Total Change in Population and Funding Li	evel		· · · · · · · · · · · · · · · · · · ·	
	(Step 1d plus Step 2c)		-8.71%	-11.08%	-10.23%
	LCFF Revenue St	andard (Step 3, plus/minus 1%):	-9.71% to -7.71%	-12.08% to -10.08%	-11.23% to -9.23%

**Budget Year** 

(2020-21)

1st Subsequent Year

(2021-22)

2nd Subsequent Year

### 2020-21 July 1 Budget General Fund School District Criteria and Standards Review

49 70896 0000000 Form 01CS

4A2, Alternate LCFF Revenue Standar	d - Basic Aid			
ENTRY: If applicable to your district, in	put data in the 1st and 2nd Subsequent Yea	ar columns for projected local prop	erty taxes; all other data are extracted o	r calculated.
Basic Aid District Projected LCFF Revenu	e			
	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	18,799,712.00	19,017,338.00	19,397,684.00	19,785,637.00
Percent Change from Previous Year	Basic Aid Standard	N/A	N/A	N/A
	(percent change from			
	previous year, plus/minus 1%):	N/A	N/A	N/A
4A3. Alternate LCFF Revenue Standar	d - Necessary Small School			
DATA ENTRY: All data are extracted or calcu	ulated.			
Necessary Small School District Projected	d LCFF Revenue			
		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Necessary Small School Standard			
	(COLA Step 2c, płus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected	d Change in LCFF Revenue	· · · · · · · · · · · · · · · · · · ·		
DATA ENTRY: Enter data in the 1st and 2nd		ue; all other data are extracted or o	calculated.	
	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue 01, Objects 8011, 8012, 8020-8089)	31,509,225.00	28,704,967.00	26,071,908.00	25,931,507.00
Distric	t's Projected Change in LCFF Revenue: LCFF Revenue Standard:	-8.90% -9.71% to -7.71%	-9.17%	-0.54%
	Status:	-9./1% to -/./1% Met	-12.08% to -10.08% Not Met	-11.23% to -9.23% Not Met
			740(1100)	HOUNCE
4C. Comparison of District LCFF Reve	nue to the Standard			
DATA ENTRY: Enter an explanation if the sta	andard is not met			
·				
<ol> <li>STANDARD NOT MET - Projected of exceed the standard(s) and a descri</li> </ol>	change in LCFF revenue is outside the stand ption of the methods and assumptions used	lard in one or more of the budget of in projecting LCFF revenue.	or two subsequent fiscal years. Provide	reasons why the projection(s)
Explanation: Contin	ured Declining Enrollment.			
-				



### **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.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999)

Ratio

	Salaries and Benefits	⊺otal Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2017-18)	21,269,982.57	23,755,129.56	89.5%
Second Prior Year (2018-19)	21,316,927.28	24,751,835.41	86.1%
First Prior Year (2019-20)	22,163,108.48	25,197,228.37	88.0%
		Historical Average Ratio	87 9%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater			1
of 3% or the district's reserve standard percentage):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

### 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.



Budget - Unrestricted (Resources 0000-1999)

Salaries and Benefits

Total Expenditures

Ratio

	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2020-21)	21,699,233.00	24,027,911.00	90.3%	Met
1st Subsequent Year (2021-22)	20,966,427.00	23,291,505.00	90.0%	Met
2nd Subsequent Year (2022-23)	20,971,544.00	23,296,622.00	90.0%	Met

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

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

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

Explanation:	
Explanation.	
/	
(required if NOT met)	



### **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

_	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	-8.71%	-11.08%	-10.23%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-18.71% to 1.29%	-21.08% to -1.08%	-20.23% to23%
District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-13.71% to -3.71%	-16.08% to -6.08%	-15.23% to -5.23%

### 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	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A	2)		<del></del> -
First Prior Year (2019-20)	1,006,733.39		
Judget Year (2020-21)	1,086,433.00	7.92%	Yes
st Subsequent Year (2021-22)	967,653.00	-10.93%	No
nd Subsequent Year (2022-23)	967,653.00	0.00%	Yes

Explanation: (required if Yes) 2020-2021 Increase in one time Special Ed Funding.

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

First Prior Year (2019-20) Budget Year (2020-21) 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)

2,660,283.76		
2,215,700.00	-16.71%	Yes
2,215,700.00	0.00%	Yes
2,215,700.00	0.00%	Yes

Explanation: (required if Yes) Reduction of one time funding

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

First Prior Year (2019-20) Budget Year (2020-21) 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)

·		
7,531,268.70		
6,970,200.00	-7.45%	No
6,970,200.00	0.00%	Yes
6,970,200.00	0.00%	Yes

Explanation: (required if Yes) Budgeting flat funding in the out years due to Covid-19 and state LCFF reduction in funding.

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

First Prior Year (2019-20) Budget Year (2020-21) 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)

2,171,309.05		
1,266,224.00	-41.68%	Yes
1,262,624.00	-0.28%	Yes
1,262,624.00	0.00%	Yes



Explanation: (required if Yes)

Reduced expenses due to Covid-19, budeting flat out for the out years. Reduction and/or canceled of planned adoption of testbooks.

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Services and Other Opera	iting Expenditures (Fund 01, Objects 5000-5999)	(Form MYP. Line B5)				
Figure (2019-20)		4,001,087.61				
Budget Year (2020-21)	-	3,098,329.00	-22,56%	Yes		
1st Subsequent Year (2021-22)		3,098,329.00	0.00%	Yes		
		3,098,329,00	0.00%	Yes		
2nd Subsequent Year (2022-23)	_	3,090,329,00	0.00%	les		
Explanation: (required if Yes)	Reduced expenses due to Covid-19 which include travel. contracts, bus services and nonessential services.					
6C. Calculating the District's C	hange in Total Operating Revenues and Ex	penditures (Section 6A, Line 2)				
DATA ENTRY: All data are extracted	d or calculated.					
Object Banco (Final Year		0	Percent Change	Ctatus		
Object Range / Fiscal Year		Amount	Over Previous Year	Status		
Total Federal Other State	, and Other Local Revenue (Criterion 6B)					
First Prior Year (2019-20)	, and other botal vereine (citterion ob)	11,198,285.85				
Budget Year (2020-21)	-	10,272,333.00	-8.27%	Met		
1st Subsequent Year (2021-22)		10,153,553,00	-1.16%	Met		
2nd Subsequent Year (2022-23)		10,153,553.00	0.00%	Not Met		
2.14 04404440111 (2022 20)		10,100,000.00	0.0070	(10)		
Total Books and Supplies	s, and Services and Other Operating Expenditure	es (Criterion 6B)				
First Prior Year (2019-20)		6,172,396.66				
Budget Year (2020-21)		4,364,553.00	-29.29%	Not Met		
1st Subsequent Year (2021-22)	F	4,360,953.00	-0.08%	Not Met		
2nd Subsequent Year (2022-23)	<u> </u>	4,360,953.00	0.00%	Not Met		
	Ĺ	1,000,000.00	0.00%	11011101		
projected change, descripti	rojected total operating revenues have changed by ons of the methods and assumptions used in the pr n Section 6A above and will also display in the expla	ojections, and what changes, if any, v	e of the budget or two subsequent fi vill be made to bring the projected o	scal years. Reasons for the perating revenues within the		
Explanation: Federal Revenue (linked from 6B if NOT met)	2020-2021 Increase in one time Special Ed Fund	ling.				
Evolonation	Reduction of one time funding					
Explanation: Other State Revenue (linked from 6B if NOT met)	Reduction of one lime funding					
Explanation: Other Local Revenue (linked from 6B if NOT met)	Budgeting flat funding in the out years due to Covid-19 and state LCFF reduction in funding.					
projected change, descripti	rojected total operating expenditures have changed ons of the methods and assumptions used in the pr n Section 6A above and will also display in the expl	ojections, and what changes, if any, v				
Explanation: Books and Supplies (linked from 6B if NOT met)	Reduced expenses due to Covid-19, budeting fix	at out for the out years. Reduction and	d/or canceled of planned adoption of	testbooks.		
Explanation: Services and Other Expo (linked from 6B if NOT met)	Reduced expenses due to Covid-19 which includes	le travel. contracts, bus services and	nonessential services.			

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#### **CRITERION: Facilities Maintenance**

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

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

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

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

1.	a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of	
	the SELPA from the OMMA/RMA required minimum contribution calculation?	No
	h Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070 75/b)(2)(D)	

Ongoing and Major Maintenance/Restricted Maintenance Account

(Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

a. Budgeted Expenditures
and Other Financing Uses
(Form 01, objects 1000-7999)
b. Plus: Pass-through Revenues
and Apportionments

b. Plus: Pass-through Revenues
and Apportionments
(Line 1b, if line 1a is No)

C.	Net	Budgeted Expenditures	š
	and	Other Financing Uses	

44,001,579.00			
	3% Required Minimum Contribution	Budgeted Contribution¹ to the Ongoing and Major	Obstant
0.00	(Line 2c times 3%)	Maintenance Account	Status
44,001,579.00	1,320,047.37	1,419,110.00	Met

1 Fund 01, Resource 8150, Objects 8900-8999

	7 - 12 - 1, 13 - 13 - 13 - 13 - 13 - 13 - 13 -
Isotendard is not met, enter an X in the box	that best describes why the minimum required contribution was not made:
, ,	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)
<b>-</b> 4. 4	
Explanation:	
(required if NOT met	
and Other is marked)	



#### **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves1 as a percentage of total expenditures and other financing uses2 in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

- District's Available Reserve Amounts (resources 0000-1999)
  - a. Stabilization Arrangements
  - (Funds 01 and 17, Object 9750) b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)
  - c. Unassigned/Unappropriated
  - (Funds 01 and 17, Object 9790)
  - d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
  - e. Available Reserves (Lines 1a through 1d)
- Expenditures and Other Financing Uses
  - a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
  - b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
  - c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)
- District's Available Reserve Percentage (Line 1e divided by Line 2c)

(Late 16 divided by Line 20)	
District's Deficit Spending Standard Percentage Le	evels

Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)	
0.00	0.00	0.00	
6,816,528.13	7,187,779.00	6,968,028.02	
101,566.68	0.00	0.00	
0.00	0.00	0.00	
6,918,094.81	7,187,779.00	6,968,028.02	
45,443,520.84	47,918,526.02	48,330,695.21	
		0.00	
45,443,520.84	47,918,526.02	48,330,695.21	
15.2%	15.0%	14.4%	

5			
<b>}</b> :	5.1%	5.0%	4.8%
	•		



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

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

#### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	243,929.97	31,753,049.49	N/A	Met
Second Prior Year (2018-19)	(624,336.49)	32,341,598.41	1.9%	Met
First Prior Year (2019-20)	(2,513,485.95)	31,904,972.96	7.9%	Not Met
Budget Year (2020-21) (Information only)	(2,546,699.00)	28,789,922.00	•	

#### 8C. Comparison of District Deficit Spending to the Standard

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

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

(Line 3 times 1/3)

Explanation: (required if NOT met) Deficit spending is due to the following: Annual Transfer of 2M to Fund 40, Additional expenses for distance learning and one time Crome Books due to Covid-19.



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's Fund Balance Standard Percentage Level: 1.0%

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

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

		nd Beginning Balance <sup>2</sup> Inrestricted Column)	Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2017-18)	9,093,014.00	9,879,170.49	N/A	Met
Second Prior Year (2018-19)	9,890,986.00	10,123,100.46	N/A	Met
First Prior Year (2019-20)	9,180,714.00	9,498,763.97	N/A	Met
Budget Year (2020-21) (Information only)	6.985.278.02			

<sup>&</sup>lt;sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

# Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

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)		
(required if NOT met)		

ţ



#### **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		istrict ADA		
5% or \$71,000 (greater of)	0	to	300	
4% or \$71,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

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.

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.[ Subsequent Years, Form MYP, Line F2, if available.]	2,714	2,661	2,599
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button 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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

b.	Special Education Pass-through Funds
	(Fund 10, resources 3300-3400 and 6500-6540

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2020-21)	(2021-22)	(2022-23)
		•
0.00		

Yes

### 10B. Calculating the District's Reserve Standard

objects 7211-7213 and 7221-7223)

a. Enter the name(s) of the SELPA(s):

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.

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- (Fund 01, objects 1000-7999) (Form MYP, Line B1:
  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

(Greater of Line B5 or Line B6)

- Reserve Standard by Percent
   (Line B3 times Line B4)
- 6. Reserve Standard by Amount
  (\$71,000 for districts with 0 to 1,000 ADA, else 0)

  District's Reserve Standard

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
44,001,579.00	43,611,062.00	43,995,420.00
44,001,579.00	43,611,062.00	43,995,420.00 3%
1,320,047.37	1,308,331.86	1,319,862.60
0.00	0.00	0.00
1,320,047.37	1,308,331.86	1,319,862.60

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



## 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.

D	and American	Budget Year	1st Subsequent Year	2nd Subsequent Year
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		(2020-21)	(2021-22)	(2022-23)
1.	General Fund - Stabilization Arrangements	(2020 21)	(LOLI LL)	(2022 20)
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	4,421,329.02	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	4,041,247.00	1,365,164.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties	}		
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount	1		
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount		İ	
	(Lines C1 thru C7)	4,421,329.02	4,041,247.00	1,365,164.00
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	10.05%	9.27%	3.10%
	District's Reserve Standard			
	(Section 10B, Line 7):	1,320,047.37	1,308,331.86	1,319,862.60
	Status: _	Met	Met	Met

#### 10D. Comparison of District Reserve Amount to the Standard



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)	
•	

	PLEMENTAL INFORMATION
DATA I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?  No
1b.	If Yes, identify the liabilities and how they may impact the budget:
<b>S2</b> .	Use of One-time Revenues for Ongoing Expenditures
1 <b>a</b> .	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?  No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Use of Ongoing Revenues for One-time Expenditures
	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?  No
1b.	If Yes, identify the expenditures:
<b>\$4.</b>	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?  No
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

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#### 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.

-10.0% to +10.0% District's Contributions and Transfers Standard: or -\$20,000 to +\$20,000 S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated. Description / Fiscal Year Amount of Change Projection Percent Change Status Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) First Prior Year (2019-20) (8,050,770.61) Budget Year (2020-21) (7,807,582.00) (243,188.61) -3.0% Met 1st Subsequent Year (2021-22) (7,807,582.00)0.00 0.0% Met 2nd Subsequent Year (2022-23) (8,117,965.00)310,383,00 4.0% Met Transfers In, General Fund 1b First Prior Year (2019-20) 4,605,744.59 Budget Year (2020-21) 4,605,745.00 0.41 0.0% Met 1st Subsequent Year (2021-22) 6,605,745.00 2.000.000.00 43 4% Not Met 2nd Subsequent Year (2022-23) 4,605,745.00 (2,000,000.00) -30.3% Not Met Transfers Out, General Fund \* rior Year (2019-20) 6,707,744.59 Year (2020-21) 4,762,011.00 (1,945,733.59) -29.0% Not Met า์๊≲. ∍aัึbsequent Year (2021-22) 4,762,011.00 0.00 0.0% Met 2nd Subsequent Year (2022-23) 4.762.011.00 0.00 0.0% Met Impact of Capital Projects Do you have any capital projects that may impact the general fund operational budget? No \* Include transfers used to cover operating deficits in either the general fund or any other fund. S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation: (required if NOT met) NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.



Explanation:

(required if NOT met)

19

The transfer is a one time amount from Fund 40 to Fund 01. A District Budget Committee is being exstablished to eliminate the transfer caused by Covid-

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

Explanation: (required if NOT met)	The transfer is a one time amount from Fund 40 to Fund 01. A District Budget Committee is being exstablished to eliminate the transfer caused by Covided 19
NO - There are no capital pro	ejects that may impact the general fund operational budget.
Project Information:	
(required if YES)	



## **Long-term Commitments**

Identify all existing and new multiyear commitments1 and their annual required payments for the budget year and two subsequent fiscal years.

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

¹ Include multiyear commitmi	ents, multiyea	r debt agreements, and new pr	ograms or cont	racts that result in long-term of	bligations.	
S6A. Identification of the Distric	t's Long-te	rm Commitments				
DATA ENTRY: Click the appropriate I	button in item	1 and enter data in all columns	of item 2 for a	oplicable long-term commitme	nts; there are no extractions in this s	ection.
Does your district have long- (If No, skip item 2 and Section			Yes			
<ol><li>If Yes to item 1, list all new a than pensions (OPEB); OPE</li></ol>	nd existing me B is disclosed	ultiyear commitments and requi	red annual deb	t service amounts. Do not inc	lude long-term commitments for post	employment benefits other
Type of Commitment	# of Years Remaining	Funding Sources (F		and Object Codes Used For:	vice (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases	10			Fund 25 & 01	Tiso (Exportansiso)	2.205.944
Certificates of Participation						wie and a set
General Obligation Bonds	23	Ad Valerum Taxes		Fund 51	• • • • •	38,396,790
Supp Early Retirement Program						
State School Building Loans						
Compensated Absences						
Other Long-term Commitments (do n	ot include OP	EB):				
	+					
	<del> </del>					
	<del></del>			<u> </u>	· · · · · · · · · · · · · · · · · · ·	
	1					
TOTAL:						40,602,734
		Prior Year (2019-20) Annual Payment		Budget Year (2020-21) nual Payment	1st Subsequent Year (2021-22) Annual Payment	2nd Subsequent Year (2022-23) Annual Payment
Type of Commitment (continued)		(P&I)	A11	(P&I)	(P&I)	(P&I)
Capital Leases		231,2	264	231,264	231,265	231,265
Certificates of Participation				201,201	201,200	201,200
General Obligation Bonds		2,512,6	37	2.374.844	2,236,914	2,037,103
Supp Early Retirement Program		3,-,3,,		=,,-,-,-,-	5,25,1	
State School Building Loans						
Compensated Absences						· · · · · · · · · · · · · · · · · · ·
					·	
Other Long-term Commitments (cont	inued):					
-						
Tetal 4		0.745	204	2.606.409	2.469.470	2,000,000
	al Payments:	2,743,9		2,606,108	2,468,179	2,268,368
Has total annual (	payment incr	eased over prior year (2019-2	(0)?	<u>No</u>	No No	No

S6B.	Comparison of the District	's Annual Payments to Prior Year Annual Payment
DATA	ENTRY: Enter an explanation if	Yes
1a.	No - Annual payments for lon	g-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.	dentification of Decreases	to Funding Sources Used to Pay Long-term Commitments
DATA	ENTRY: Click the appropriate \	es 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?
		Yes
2.		ecrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments.  we 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 01and Fund 40 will be responsible for the annual payments. The General Fund reserve balance includes budget for the Capital Lease payments.



#### **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.).

37A.	Identification of the District's Estimated Unfunded Liability for Post	employment Benefits Other tha	n Pensions (OPEB)	····
ATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applica	able items; there are no extractions in	this section except the budget year data	a 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		
	<ul> <li>Describe any other characteristics of the district's OPEB program including their own benefits:</li> </ul>	eligibility criteria and amounts, if any,	that retirees are required to contribute t	oward
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?     b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance.	e or	Pay-as-you-go Self-insurance Fund	Governmental Fund
. ,9	governmental fund		0	0
4.	OPEB Liabilities a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	2,830,0 2,830,0 Actuarial June 2019	0.00	e entered.
5.	OPEB Contributions	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method     b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	93,462.00	93,462,00	93,462.00
	paid to a seir-insurance fund) (funds 01-70, objects 3701-3752)		55,452.56	
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	182,539.00	202,727.00	221,986.00

Ţ.	dentification of the District's Unfunded Liability for Self-Insurance	Programs		
ATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applica	able items; there are no extraction	ns in this section.	
1.	Does your district operate any self-insurance programs such as workers' comemployee health and welfare, or property and liability? (Do not include OPEB, covered in Section S7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the district, including deta actuarial), and date of the valuation:	ils for each such as level of risk r	etained, funding approach, basis for valu	uation (district's estimate or
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
4.	Self-Insurance Contributions	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Required contribution (funding) for self-insurance programs     Amount contributed (funded) for self-insurance programs			



#### **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.

	superintendent.				
58A.	Cost Analysis of District's Labor Ag	reements - Certificated (Non-ma	nagement) Employees	general de la la la la la la la la la la la la la	<del>(</del>
ATA	ENTRY: Enter all applicable data items; t	here are no extractions in this section.			
		Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	er of certificated (non-management) e-equivalent (FTE) positions	215.1	182.2	175	6.0 167.0
Certifi 1.	cated (Non-management) Salary and B Are salary and benefit negotiations sett		No		
		nd the corresponding public disclosure on filed with the COE, complete questio			
	If Yes, ar have not	nd the corresponding public disclosure been filed with the COE, complete que	documents estions 2-5.		
	If No, ide	ntify the unsettled negotiations including	g any prior year unsettled negot	iations and then complete questions 6 a	and 7.
	CTA is st	till in negotiations.			
<u> </u>					
Negoti 2a.	ations Settled Per Government Code Section 3547.5	(a), date of public disclosure board mee	eting:		
2b.	Per Government Code Section 3547.50 by the district superintendent and chief				
	If Yes, da	ate of Superintendent and CBO certifica	ation:		
3.	Per Government Code Section 3547.5( to meet the costs of the agreement?	(c), was a budget revision adopted ate of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settlement included projections (MYPs)?	d in the budget and multiyear			
	Total cos	One Year Agreement st of salary settlement			
	% chang	e in salary schedule from prior year			
	Total cos	Multiyear Agreement st of salary settlement			
		e in salary schedule from prior year er text, such as "Reopener")			
	Identify t	he source of funding that will be used to	o support multiyear salary comm	nitments:	
_					

Cost of a one percent increase in salary and statutory benefits  7. Amount included for any tentative salary schedule increases	192,644 Budget Year		
7. Amount included for any tentative salary schedule increases			
7. Amount included for any tentative salary schedule increases		1st Subsequent Year	2nd Subsequent Year
7. Amount included for any tentative salary schedule increases	(2020-21)	(2021-22)	(2022-23)
	1,340,173	0	
	Budget Year	1st Subsequent Year	2nd Subsequent Year
ertificated (Non-management) Health and Welfare (H&W) Benefits	(2020-21)	(2021-22)	(2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits		163	163
Percent of H&W cost paid by employer	Hard Cap	Hard Cap	Hard Cap
Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%
ertificated (Non-management) Prior Year Settlements			
e any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments	Budget Year (2020-21) Yes	1st Subsequent Year (2021-22) Yes	2nd Subsequent Year (2022-23) Yes
Percent change in step & column over prior year	1.9%	1.9%	1.9%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
cated (Non-management) Attrition (layoffs and retirements)	(2020-21)	(2021-22)	(2022-23)
<b>,</b>	V	Yes	Yes
Are savings from attrition included in the budget and MYPs?	Yes		100

\$8B.	Cost Analysis of District's Labor Ag	reements - Classified (Non-mana	gement) Employees		
S	ENTRY: Enter all applicable data items; ti	nere are no extractions in this section.			
		Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	er of classified (non-management) ositions	186.5	189.2	181.3	177.4
Class 1.	If Yes, an	_			
		d the corresponding public disclosure of been filed with the COE, complete questions.			
	<u>,</u>	ntify the unsettled negotiations including going to the Board on June 9, 2020.	g any prior year unsettled negotia	ations and then complete questions 6 and	7.
			<del></del>		
<u>Negot</u> 2a.	iations Settled Per Government Code Section 3547.5( board meeting:	a), date of public disclosure			
2b.	Per Government Code Section 3547.5( by the district superintendent and chief If Yes, da		tion:		
	Per Government Code Section 3547.5( to meet the costs of the agreement? If Yes, da	c), was a budget revision adopted ate of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:	E	nd Date:	
5.	Salary settlement:	_	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settlement included projections (MYPs)?	I in the budget and multiyear			
٠.	Total cos	One Year Agreement at of salary settlement			
	% chang	e in salary schedule from prior year or	<del> </del>		
	Total cos	Multiyear Agreement It of salary settlement			
		e in salary schedule from prior year er text, such as "Reopener")			
	ldentify t	ne source of funding that will be used to	support multiyear salary commi	tments:	
Nego	tiations Not Settled	_		•	
6.	Cost of a one percent increase in salar	y and statutory benefits	85,698 Budget Year	1st Subsequent Year	2nd Subsequent Year
	Amount included for any tentative salar	v schedule increases	(2020-21) 429,066	(2021-22)	(2022-23)

		Budget Year	1st Subsequent Year	2nd Subsequent Year
	ed (Non-management) Health and Welfare (H&W) Benefits	(2020-21)	(2021-22)	(2022-23)
₹. 7 1.	Are costs of H&W benefit changes included in the budget and MYPs?	V	V	V
	5	Yes	Yes	Yes
	Total cost of H&W benefits	Hard Cap	Hard Cap	Hard Cap
	Percent of H&W cost paid by employer		5.0%	5.0%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%
'taccifi	ed (Non-management) Prior Year Settlements		]	
	new costs from prior year settlements included in the budget?	No		
•	If Yes, amount of new costs included in the budget and MYPs			
	if Yes, explain the nature of the new costs:			
	· · · · · · · · · · · · · · · · · · ·			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
lassifi	ed (Non-management) Step and Column Adjustments	(2020-21)	(2021-22)	(2022-23)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
	Cost of step & column adjustments		!	
3.	Percent change in step & column over prior year	2.5%	2.5%	2.5%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
lassifi	ed (Non-management) Attrition (layoffs and retirements)	(2020-21)	(2021-22)	(2022-23)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
	Are additional H&W benefits for those laid-off or retired employees			
	included in the budget and MYPs?	Yes	l Yes	Yes

SSC Cos	et Analysis of District's I	ahor Anre	ements - Management/Superviso	or/Confidential Employees		***************************************
				TO OTHER CHILD OF CO.		
Ů, ₹en	TRY: Enter all applicable data	items; there	e are no extractions in this section.			
			Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
N	·		(2019-20)	(2020-21)	(2021-22)	(2022-23)
Number of management, supervisor, and confidential FTE positions		39.1	38.1	37.1	37.1	
Managem	nent/Supervisor/Confidentia	d		<u> </u>		
-	d Benefit Negotiations			.,		
1. A	re salary and benefit negotiat.			No		
	!	r res, comp	plete question 2.			
	ı	f No, identif	y the unsettled negotiations including a	ny prior year unsettled negotiations	s and then complete questions 3 and 4	
	[C	Jnrepresent	ted Certificated and Classified employe	es.		
	L					
	•	16 - 1 1si 46				
Negotiatio	ns Settled	n nva, skip u	ne remainder of Section S8C.			
	alary settlement:			Budget Year	1st Subsequent Year	2nd Subsequent Year
			<del></del> -	(2020-21)	(2021-22)	(2022-23)
	the cost of salary settlement	included in	the budget and multiyear			
P	rojections (MYPs)?	Total cost of	salary settlement			
		rotal cost of	Jaiding Schleimerk			
			n salary schedule from prior year ext, such as "Reopener")			
Negotiatio	ons Not Settled					
	Cost of a one percent increase	in salary a	nd statutory benefits	50,676		
				D. destables	4-1-0-1	0-1 C-1
				Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. A	mount included for any tental	tive salary s	chedule increases	256,077	0	0
Managem	nent/Supervisor/Confidentia	il		Budget Year	1st Subsequent Year	2nd Subsequent Year
_	nd Welfare (H&W) Benefits	.,		(2020-21)	(2021-22)	(2022-23)
	( (110)11) (1		11. 11. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.			
	tre costs of H&W benefit char	iges include	ed in the budget and MYPs?	Yes	Yes	Yes
	otal cost of H&W benefits Percent of H&W cost paid by a	emplover		Hard Cap	Hard Cap	Hard Cap
	ercent projected change in H		er prior year	5.0%	5.0%	5.0%
Managem	nent/Supervisor/Confidentia	ıl		Budget Year	1st Subsequent Year	2nd Subsequent Year
	Column Adjustments		,	(2020-21)	(2021-22)	(2022-23)
1. A	re step & column adjustment	e included i	n the hudget and MVDe2	Yes	Yes	Yes
	cost of step and column adjus		Title budget and Mirrs:	163	763	163
3. P	Percent change in step & colu	mn over pri	or year	1.9%	1.9%	1.9%
Managen	nent/Supervisor/Confidentia	ıl		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Be	nefits (mileage, bonuses, e	tc.)	<del></del>	(2020-21)	(2021-22)	(2022-23)
1 ^	Are costs of other benefits incl	udad in the	hudget and MVPs?	Yes	Yes	Yes
	are costs or other benefits incl Total cost of other benefits	uucu III Bie	budget and with st	26,184	26,184	26,184
	Percent change in cost of other	r banafite o		0.0%	0.0%	0.0%

49 70896 0000000 Form 01CS

## S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes	
	Yes

2. Adoption date of the LCAP or an update to the LCAP.

Decer	mber 2020	

#### \$10. 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?

Yes	

ADD	ITIONAL FISCAL INDICATORS			
	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A se reviewing agency to the need for additional review.	"Yes" answer to any sing	gle indicator does not necessarily suggest	a cause for concern, but may
DATA I	ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3,	which is automatically co	mpleted based on data in Criterion 2.	
<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	Į.	No	
A2.	Is the system of personnel position control independent from the payroll system?	[	No No	
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	s or No)	Yes	
<b>A4</b> .	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?		No .	
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	[	No	
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	. [	No	
	Is the district's financial system independent of the county office system?	[	No	
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)		No	
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?		Yes	
When	providing comments for additional fiscal indicators, please include the item number applications.	cable to each comment.		
	Comments: A9-New CBO started on 3/16/2020  (optional)			<del>-</del> -
End	of School District Budget Criteria and Standards Review			



Fund: 01 General Fund Resource: 0000 Unrestricted

		2020-21
Description	Object	Budget
Ending Fund Balance	979Z	4,393,011.02
Components of Ending Fund Balance		
Nonspendable	ļ j	
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	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	4,375,761.02
Unassigned/Unappropriated	9790	0.00

SACS2020 Financial Reporting Software - 2020.1.0 6/2/2020 3:56:35 PM

is required)

49-70896-0000000

July 1 Budget 2019-20 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

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional,

data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	 VALUE
<u> </u>	0000	9320	-3 507 59

Explanation: This is a Stores account and will be corrected prior to the year end close.

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		
0.1	0150	0500	-5 734 96		

Explanation: This is an outstanding accounts payable to be corrected prior to year end close

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

Checks Completed.

SACS2020 Financial Reporting Software - 2020.1.0 6/2/2020 3:57:05 PM

49-70896-0000000

July 1 Budget 2020-21 Budget 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)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

# IMPORT CHECKS

## GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

FUND	RESOURCE		NEG. EFB
09	7510		-27,987.00
		1 11 6010/0000	

Explanation: This will be covered with 2019/2020 carryover.

Total of negative resource balances for Fund 09

-27,987.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE		OBJECT		VALUE		
09	7510			9790		-27,	987.00
Explanat:	ion:This	will	be	covered	with	2019/2020	carryover

## SUPPLEMENTAL CHECKS

#### EXPORT CHECKS

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

EXCEPTION

SACS2020 Financial Reporting Software - 2020.1.0 49-70896-0000000-Rincon Valley Union Elementary-July 1 Budget 2020-21 Budget 6/2/2020 3:57:05 PM



Explanation: The district is supplying there own MYP Projection Worksheet.

Checks Completed.