

Salinas Union High School District

Adopted Budget 2019-2020

JUNE 25, 2019 (NO CHANGES FROM JUNE 11, 2019)

Multiyear Highlight of Assumptions

Revenues

- Average Daily Attendance Budgeted = 15,078; increase 78 (PY 15,000)
- Unduplicated Percent = 74.91%
- Projected Growth in Local Control Funding Formula (LCFF):
 - 2019-20 = 3.68%; net change per ADA \$406
 - 2020-21 = 3.08%; net change per ADA \$353
 - 2021-22 = 2.54%; net change per ADA \$300
- Statutory Cost of Living Adjustment (COLA) 2019-20 = 3.26%
- Discretionary one-time: \$0 (Total received from 7/2014-6/2019 \$15.8M)

LCFF Revenue Projections/Changes

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
<u>Adopted Budget</u>			
Base	\$ 138,283,565	\$ 143,960,686	\$ 148,423,802
Supp/Conc	<u>34,285,622</u>	<u>35,551,002</u>	<u>35,915,231</u>
Total	\$ 172,569,187	\$ 179,511,688	\$ 184,339,033
COLA =	3.26%	3.00%	2.80%
ADA/Enrollment	94%	94%	94%
Percent Increase	3.68%	3.08%	2.54%
Net Change/ADA	\$406	\$353	\$300

Expenditures

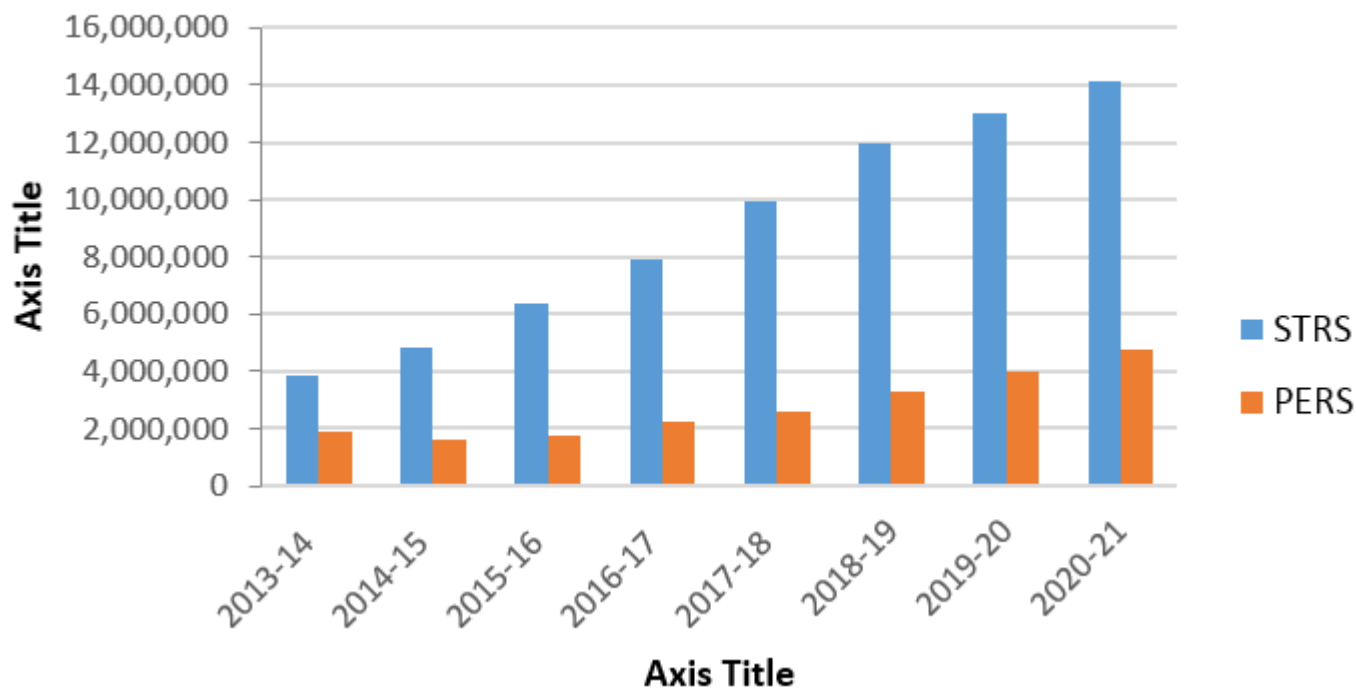
- Salaries
 - Updated to reflect current staffing.
 - Salary agreements are in progress for 2018-19.
 - Included a 2.50% salary increase for all employee groups.
 - Step and Column costs have been included in salary projections for all employee groups for all years.
- Health and Benefits are capped for all employee groups.
- STRS: 2019-20 = 16.70%, 2020-21 = 18.10% and 2021-22 = 17.80%
- PERS: 2019-20 = 20.733%, 2020-21 = 23.60% and 2021-22 = 24.90%
- STRS and PERS increased costs are included in the MYPs.
- Performance Based Budget – savings of \$538K
- Special Education – Increase of \$1.6M
- Indirect Rate was reduced from 4.29% to 2.85%

Increased Contributions

- ▶ Special Education \$1.6M
- ▶ Mission Trails R.O.P. \$184K
- ▶ Restricted Routine Maintenance \$2.1M
 - ▶ LEA's must comply with the 3% contribution

General Fund, Unrestricted								
						ESTIMATED		
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
CAL STRS								
Rate	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	16.70%	18.10%
District Cost	\$ 3,825,481	\$ 4,810,020	\$ 6,404,394	\$ 7,941,010	\$ 9,929,382	\$ 11,989,456	\$ 12,996,819	\$ 14,167,563
Increase		\$ 984,539	\$ 1,594,374	\$ 1,536,616	\$ 1,988,372	\$ 2,060,074	\$ 1,007,363	\$ 1,170,744
CAL PERS								
Rate	11.442%	11.771%	11.847%	13.888%	15.531%	18.062%	20.733%	23.600%
District Cost	\$ 1,879,129	\$ 1,630,400	\$ 1,746,615	\$ 2,218,717	\$ 2,589,563	\$ 3,265,008	\$ 4,008,597	\$ 4,749,589
Increase		\$ (248,729)	\$ 116,215	\$ 472,102	\$ 370,846	\$ 675,445	\$ 743,589	\$ 740,992

Increase in STRS and PERS



General Fund, Unrestricted 2019-2020			
	Excludes Suppl/Conc	Suppl/Conc	Total
REVENUES			
LCFF Revenues	136,736,722	34,285,622	171,022,344
Federal Programs	54,769	-	54,769
Other State	3,010,925	-	3,010,925
Other Local Revenues	1,055,852	-	1,055,852
Total Revenues	140,858,268	34,285,622	175,143,890
EXPENDITURES			
Certificated Salaries	62,921,770	14,002,439	76,924,209
Classified Salaries	15,441,677	4,533,885	19,975,562
Benefits	31,794,502	7,409,343	39,203,845
Books and Supplies	2,696,104	2,256,884	4,952,988
Services and Other Operating	7,372,199	5,064,441	12,436,640
Capital Outlay	467,278	5,121,017	5,588,295
Other Outgo	2,039,207	-	2,039,207
Transfer of Indirect Costs	(2,348,889)	948,109	(1,400,780)
Other Adjustments - SIC Funds	-	154,033	154,033
Total Expenditures	120,383,848	39,490,151	159,873,999
OTHER FINANCING SOURCES/USES			
Other Sources/Transfers In	30,000	-	30,000
Other Uses/Transfers Out	-	-	-
Contributions	(24,285,132)	-	(24,285,132)
Total Other Financing	(24,255,132)	-	(24,255,132)
NET INCREASE/(DECREASE)			
IN FUND BALANCE	(3,780,712)	(5,204,529)	(8,985,241)
Beginning Fund Balance			
	17,529,972	5,204,529	22,734,501
Ending Fund Balance			
	13,749,260	-	13,749,260
Reserve Percent	6.4%	0.0%	6.4%

General Fund, Unrestricted

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REVENUES

	2019-20	2020-21	2021-22
LCFF Revenues	171,022,344	177,964,845	182,792,190
Federal Programs	54,769	54,769	54,769
Other State	3,010,925	3,010,925	3,010,925
Other Local Revenues	1,055,852	1,055,852	1,055,852
Total Revenues	175,143,890	182,086,391	186,913,736

EXPENDITURES

Certificated Salaries	76,924,209	78,273,827	79,702,196
Classified Salaries	19,975,562	20,125,379	20,276,319
Benefits	39,203,845	41,260,644	41,717,506
Books and Supplies	4,952,988	4,952,988	4,952,988
Services and Other Operating	12,436,640	12,436,640	12,436,640
Capital Outlay	5,588,295	1,773,179	2,137,408
Other Outgo	2,039,207	2,039,207	2,039,207
Transfer of Indirect Costs	(1,400,780)	(1,400,780)	(1,400,780)
Other Adjustments - SIC Funds			-
Total Expenditures	159,719,966	159,461,084	161,861,484

OTHER FINANCING SOURCES/USES

Other Sources/Transfers In	30,000	-	-
Other Uses/Transfers Out	-	-	-
Contributions	(24,285,132)	(24,285,132)	(24,285,132)
Total Other Financing	(24,255,132)	(24,285,132)	(24,285,132)

NET INCREASE/(DECREASE) IN FUND BALANCE

(8,831,208)	(1,659,825)	767,120
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Beginning Fund Balance

22,734,501	13,903,293	12,243,468
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Ending Fund Balance

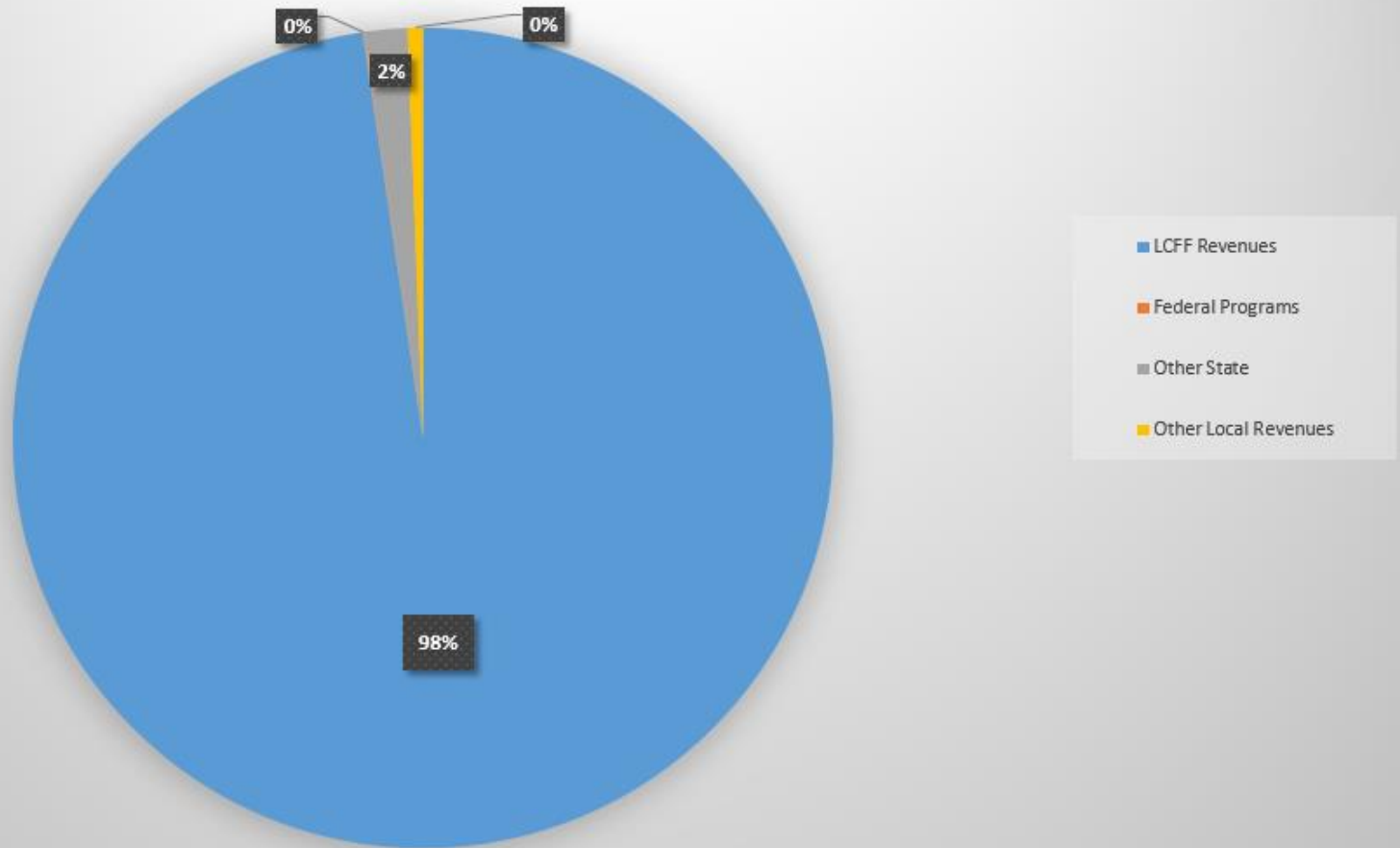
13,903,293	12,243,468	13,010,588
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Reserve Percent	6.5%	5.7%	6.0%
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REVENUES

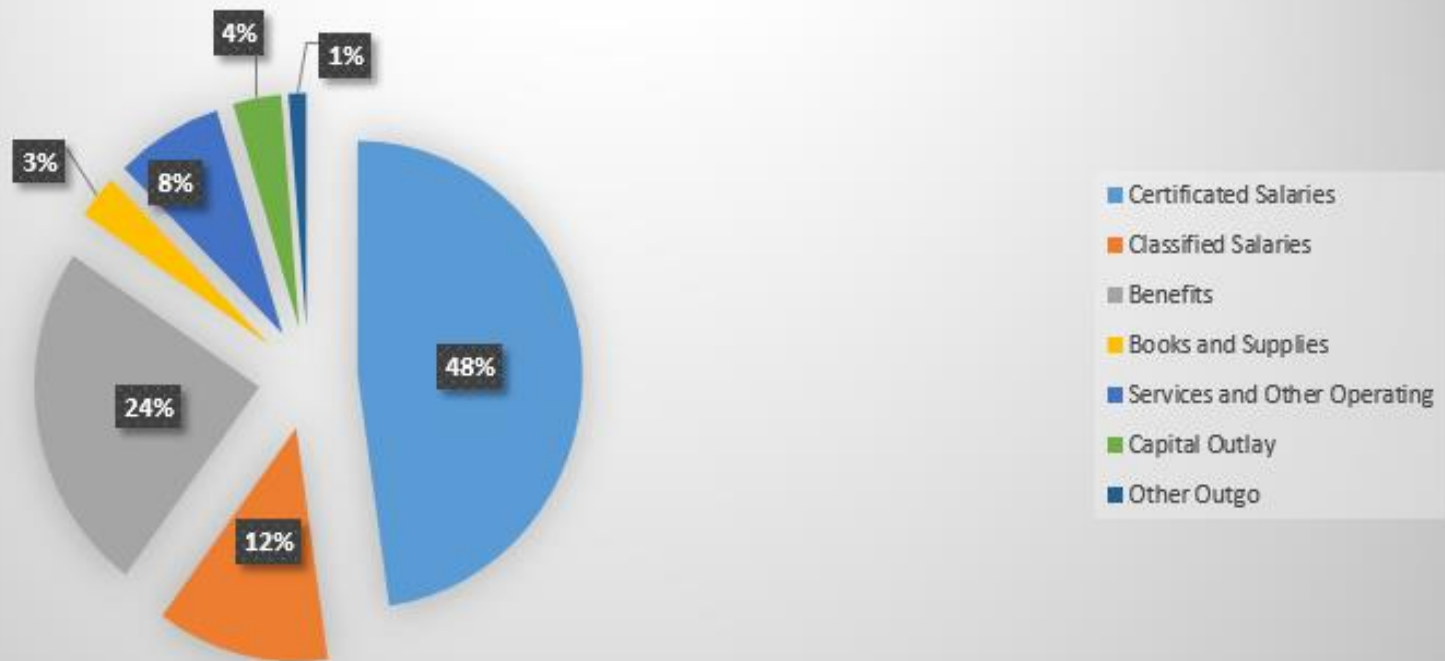
LCFF Revenues	171,022,344
Federal Programs	54,769
Other State	3,010,925
Other Local Revenues	1,055,852
Total Revenues	175,143,890

General Fund (Unrestricted) Revenues 2019-2020



EXPENDITURES

Certificated Salaries	76,924,209
Classified Salaries	19,975,562
Benefits	39,203,845
Books and Supplies	4,952,988
Services and Other Operating	12,436,640
Capital Outlay	5,588,295
Other Outgo	2,039,207
Transfer of Indirect Costs	(1,400,780)
Other Adjustments - SIC Funds	
Total Expenditures	159,719,966

General Fund (Unrestricted) Expenditures 2019-2020

General Fund, Restricted**2019-20****REVENUES**

LCFF Revenues	-
Federal Programs	11,223,642
Other State	10,698,343
Other Local Revenues	7,595,546
Total Revenues	29,517,531

EXPENDITURES

Certificated Salaries	15,419,937
Classified Salaries	7,477,516
Benefits	16,160,310
Books and Supplies	4,861,683
Services and Other Operating	6,374,906
Capital Outlay	562,539
Other Outgo	2,287,662
Transfer of Indirect Costs	1,112,352
Other Adjustments - SIC Funds	-
Total Expenditures	54,256,905

OTHER FINANCING SOURCES/USES

Other Sources/Transfers In	-
Other Uses/Transfers Out	-
Contributions	24,285,132
Total Other Financing	24,285,132

**NET INCREASE/(DECREASE)
IN FUND BALANCE**

(454,242)

Beginning Fund Balance

2,254,026

Ending Fund Balance

1,799,784

Adult Education Fund - 11

	2019-20
<u>REVENUES</u>	
LCFF Revenues	946,843
Federal Programs	356,534
Other State	1,570,117
Other Local Revenues	269,827
Total Revenues	3,143,321
<u>EXPENDITURES</u>	
Certificated Salaries	1,279,189
Classified Salaries	491,941
Benefits	950,416
Books and Supplies	84,069
Services and Other Operating	265,009
Capital Outlay	-
Other Outgo	-
Transfer of Indirect Costs	72,697
Other Adjustments - SIC Funds	-
Total Expenditures	3,143,321
<u>OTHER FINANCING SOURCES/USES</u>	
Other Sources/Transfers In	-
Other Uses/Transfers Out	-
Contributions	-
Total Other Financing	-
NET INCREASE/(DECREASE) IN FUND BALANCE	-
Beginning Fund Balance	-
Ending Fund Balance	-

Cafeteria Special Revenue Fund - 13

13

REVENUES

LCFF Revenues
Federal Programs
Other State
Other Local Revenues
Total Revenues

2019-20

-
4,017,878
341,890
2,370,438
6,730,206

EXPENDITURES

Certificated Salaries
Classified Salaries
Benefits
Books and Supplies
Services and Other Operating
Capital Outlay
Other Outgo
Transfer of Indirect Costs
Other Adjustments - S/C Funds
Total Expenditures

-
1,894,736
998,038
4,139,838
536,905
2,737,628
-
215,731
-
10,522,876

OTHER FINANCING SOURCES/USES

Other Sources/Transfers In
Other Uses/Transfers Out
Contributions
Total Other Financing

-
-
-
-

**NET INCREASE/(DECREASE)
IN FUND BALANCE**

(3,792,670)

Beginning Fund Balance

6,135,862

Ending Fund Balance

2,343,192

Deferred Maintenance Fund - 14**REVENUES**

LCFF Revenues
 Federal Programs
 Other State
 Other Local Revenues
 Total Revenues

2019-20

600,000
 -
 -
 18,000
 618,000

EXPENDITURES

Certificated Salaries
 Classified Salaries
 Benefits
 Books and Supplies
 Services and Other Operating
 Capital Outlay
 Other Outgo
 Transfer of Indirect Costs
 Other Adjustments - S/C Funds
 Total Expenditures

-
 -
 -
 -
 -
 840,455
 -
 -
 -
 840,455

OTHER FINANCING SOURCES/USES

Other Sources/Transfers In
 Other Uses/Transfers Out
 Contributions
 Total Other Financing

-
 -
 -
 -

**NET INCREASE/(DECREASE)
IN FUND BALANCE**

(222,455)

Beginning Fund Balance

855,190

Ending Fund Balance

632,735

Special Reserve Fund - 17

2019-20

REVENUES

LCFF Revenues	-
Federal Programs	-
Other State	-
Other Local Revenues	341,140
Total Revenues	341,140

OTHER FINANCING SOURCES/USES

Other Sources/Transfers In	-
Other Uses/Transfers Out (a)	30,000
Contributions	-
Total Other Financing	(30,000)

NET INCREASE/(DECREASE) IN FUND BALANCE

311,140

Beginning Fund Balance

12,158,186

Ending Fund Balance

12,469,326

→	\$	12,469,326	Ending Fund Balance
		8,870,352	Balance from \$13.2M transfer (b)
		505,000	RSJHS Reserve (transferred FY 2015-16)
	\$	3,093,974	Unassigned

Other Uses/Transfers Out (a):

MTHS Multi-Purpose Cafeteria Building	\$4,399,343
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FY 2014-15 transfer from Genral Fund for Measure B Projects	\$13,269,695
FY 2016-17 Started MTHS Multi-purpose Cafeteria Bldg.	4,399,343
Balance for remanining Measure B projects (b)	\$8,870,352

Special Reserve Fund for Postemployment Benefits - 20

	2019-20
<u>REVENUES</u>	
LCFF Revenues	-
Federal Programs	-
Other State	-
Other Local Revenues	266,326
Total Revenues	266,326
<u>EXPENDITURES</u>	
Certificated Salaries	-
Classified Salaries	-
Benefits	-
Books and Supplies	-
Services and Other Operating	-
Capital Outlay	-
Other Outgo	-
Transfer of Indirect Costs	-
Other Adjustments - SIC Funds	-
Total Expenditures	-
<u>OTHER FINANCING SOURCES/USES</u>	
Other Sources/Transfers In	-
Other Uses/Transfers Out	-
Contributions	-
Total Other Financing	-
NET INCREASE/(DECREASE) IN FUND BALANCE	266,326
Beginning Fund Balance	12,039,956
Ending Fund Balance	12,306,282

Building Fund - 21**REVENUES**

LCFF Revenues	-
Federal Programs	-
Other State	-
Other Local Revenues	270,966
Total Revenues	270,966

EXPENDITURES

Certificated Salaries	-
Classified Salaries	-
Benefits	-
Books and Supplies	-
Services and Other Operating	2,500
Capital Outlay	6,000
Other Outgo	-
Transfer of Indirect Costs	-
Other Adjustments - SIC Funds	-
Total Expenditures	8,500

OTHER FINANCING SOURCES/USES

Other Sources/Transfers In	-
Other Uses/Transfers Out	-
Contributions	-
Total Other Financing	-

**NET INCREASE/(DECREASE)
IN FUND BALANCE**

262,466

Beginning Fund Balance

12,272,095

Ending Fund Balance

12,534,561

Capital Facilities Fund - 25**REVENUES**

LCFF Revenues
 Federal Programs
 Other State
 Other Local Revenues
 Total Revenues

2019-20

-
 -
 -
 825,604
 825,604

EXPENDITURES

Certificated Salaries
 Classified Salaries
 Benefits
 Books and Supplies
 Services and Other Operating
 Capital Outlay
 Other Outgo
 Transfer of Indirect Costs
 Other Adjustments - SIC Funds
 Total Expenditures

-
 -
 -
 -
 11,250
 475,855
 -
 -
 -
 487,105

OTHER FINANCING SOURCES/USES

Other Sources/Transfers In
 Other Uses/Transfers Out
 Contributions
 Total Other Financing

-
 -
 -
 -

**NET INCREASE/(DECREASE)
IN FUND BALANCE**

338,499

Beginning Fund Balance

2,677,934

Ending Fund Balance

3,016,433

Special Reserve for Capital Outlay Projects - 40

	2019-20
<u>REVENUES</u>	
LCFF Revenues	-
Federal Programs	-
Other State	-
Other Local Revenues	1,325
Total Revenues	1,325
<u>EXPENDITURES</u>	
Certificated Salaries	-
Classified Salaries	-
Benefits	-
Books and Supplies	-
Services and Other Operating	1,961
Capital Outlay	-
Other Outgo	-
Transfer of Indirect Costs	-
Other Adjustments - SIC Funds	-
Total Expenditures	1,961
<u>OTHER FINANCING SOURCES/USES</u>	
Other Sources/Transfers In	-
Other Uses/Transfers Out	-
Contributions	-
Total Other Financing	-
NET INCREASE/(DECREASE) IN FUND BALANCE	(636)
Beginning Fund Balance	53,086
Ending Fund Balance	52,450

Foundation Private Purpose Trust Fund - 73**REVENUES**

LCFF Revenues
 Federal Programs
 Other State
 Other Local Revenues
 Total Revenues

2019-20

-
 -
 -
 51,335
 51,335

EXPENDITURES

Certificated Salaries
 Classified Salaries
 Benefits
 Books and Supplies
 Services and Other Operating
 Capital Outlay
 Other Outgo
 Transfer of Indirect Costs
 Other Adjustments - S/C Funds
 Total Expenditures

-
 -
 -
 -
 55,600
 -
 -
 -
 -
 55,600

OTHER FINANCING SOURCES/USES

Other Sources/Transfers In
 Other Uses/Transfers Out
 Contributions
 Total Other Financing

-
 -
 -
 -

**NET INCREASE/(DECREASE)
IN FUND BALANCE**

(4,265)

Beginning Fund Balance

214,430

Ending Fund Balance

210,165

Final Thoughts

- ▶ Budgets will continue to be tight with what we call the “Big Three” indicators that most LEA’s are dealing with now
 - ▶ Declining enrollment
 - ▶ Pension cost increases
 - ▶ Special Education program costs
- ▶ If COLA only is our near-term LCFF future, deficit spending and/or cuts to programs will be the result

“May Revise”



SALINAS UNION HIGH SCHOOL DISTRICT

**2019-20
Adopted Budget
2018-19
Estimated Actuals**



June 25, 2019

District: Salinas Union High School District
CDS #: 27-66159

Adopted Budget
2019-20 Budget Attachment
Balances In Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2019-20 Budget	Objects 9780/9789/9790
01	General Fund	\$13,881,693.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$12,469,326.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$26,351,019.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$6,419,306.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$19,931,713.00	

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

Form	Fund	2019-20 Budget	Description of Need
01	General Fund	\$2,139,769.00	Board Approved 1% Reserve
01	General Fund	\$154,033.00	Supplemental/Concentration: funds to be used for any salary adjustments due to the cost of employees, health & welfare benefits and to address any additional student services that may arise.
01	General Fund	\$5,168,585.00	The District has a salary formula in place that does not take into account cost of additional teachers due to growth in enrollment. Balance could also cover cost of on-going STRS and PERS increase, and possible salary adjustments.
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$8,870,352.00	Measure B Projects
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$505,000.00	Rancho San Juan High School
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$3,093,974.00	Construction Projects
Insert Lines above as needed			
Total of Substantiated Needs		\$19,931,713.00	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

A

District: Salinas Union High School District

Adopted Budget

CDS #: 27-66159

2020-21 Budget Attachment

Balances in Excess of Minimum Reserve Requirements**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2020-21 Budget	Objects 9780/9789/9790
01	General Fund	\$12,221,868.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$12,469,326.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$24,691,194.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$6,434,565.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$18,256,629.00	

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

Form	Fund	2020-21 Budget	Description of Need
01	General Fund	\$2,144,855.00	Board Approved 1% Reserve
01	General Fund	\$3,642,448.00	The District has a salary formula in place that does not take into account cost of additional teachers due to growth in enrollment. Balance could also cover cost of on-going STRS and PERS increase, and possible salary adjustments.
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$8,870,352.00	Measure B Projects
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$505,000.00	Rancho San Juan High School
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$3,093,974.00	Construction Projects
Insert Lines above as needed			
Total of Substantiated Needs		\$18,256,629.00	

Remaining Unsubstantiated Balance

\$0.00

Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

District: Salinas Union High School DistrictCDS #: 27-66159

Adopted Budget

2021-22 Budget Attachment

Balances in Excess of Minimum Reserve Requirements**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2021-22 Budget	Objects 9780/9789/9790
01	General Fund	\$12,988,988.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$12,469,326.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$25,458,314.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$6,487,265.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$18,971,049.00	

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

Form	Fund	2021-22 Budget	Description of Need
01	General Fund	\$2,162,422.00	Board Approved 1% Reserve
01	General Fund	\$4,339,301.00	The District has a salary formula in place that does not take into account cost of additional teachers due to growth in enrollment. Balance could also cover cost of on-going STRS and PERS increase, and possible salary adjustments.
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$8,870,352.00	Measure B Projects
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$505,000.00	Rancho San Juan High School
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$3,093,974.00	Construction Projects
Insert Lines above as needed			
Total of Substantiated Needs		\$18,971,049.00	

Remaining Unsubstantiated Balance

\$0.00

Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

C

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ _____

Less: Amount of total liabilities reserved in budget:

\$ _____

Estimated accrued but unfunded liabilities:

\$ _____ 0.00

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

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

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

Date of Meeting: Jun 25, 2019

For additional information on this certification, please contact:

Name: Graciela Hidalgo

Title: Manager of Fiscal Services

Telephone: (831) 796-7016

E-mail: graciela.hidalgo.salinasuhdsd.org

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

☒

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

☒

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

Budget available for inspection at:

Public Hearing:

Place: 431 West Alisal St., Salinas, CA 93901

Date: June 06, 2019

Place: 431 W. Alisal St., Salinas CA 93901

Date: June 11, 2019

Time: 07:00 PM

Adoption Date: June 25, 2019

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Graciela Hidalgo

Telephone: (831) 796-7016

Title: Manager of Fiscal Services

E-mail: graciela.hidalgo@salinasuhd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 25, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	171,022,344.00	4.06%	177,964,845.00	2.71%	182,792,190.00
2. Federal Revenues	8100-8299	54,769.00	0.00%	54,769.00	0.00%	54,769.00
3. Other State Revenues	8300-8599	3,010,925.00	0.00%	3,010,925.00	0.00%	3,010,925.00
4. Other Local Revenues	8600-8799	1,055,852.00	0.00%	1,055,852.00	0.00%	1,055,852.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(24,285,132.00)	0.00%	(24,285,132.00)	0.00%	(24,285,132.00)
6. Total (Sum lines A1 thru A5c)		150,888,758.00	4.58%	157,801,259.00	3.06%	162,628,604.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				76,924,209.00		78,273,827.00
b. Step & Column Adjustment				1,076,939.00		1,095,834.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				272,679.00		332,535.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	76,924,209.00	1.75%	78,273,827.00	1.82%	79,702,196.00
2. Classified Salaries						
a. Base Salaries				19,975,562.00		20,125,379.00
b. Step & Column Adjustment				149,817.00		150,940.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,975,562.00	0.75%	20,125,379.00	0.75%	20,276,319.00
3. Employee Benefits	3000-3999	39,203,845.00	5.25%	41,260,644.00	1.11%	41,717,506.00
4. Books and Supplies	4000-4999	4,952,988.00	0.00%	4,952,988.00	0.00%	4,952,988.00
5. Services and Other Operating Expenditures	5000-5999	12,436,640.00	0.00%	12,436,640.00	0.00%	12,436,640.00
6. Capital Outlay	6000-6999	5,588,295.00	-68.27%	1,773,179.00	20.54%	2,137,408.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,039,207.00	0.00%	2,039,207.00	0.00%	2,039,207.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,400,780.00)	0.00%	(1,400,780.00)	0.00%	(1,400,780.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		159,719,966.00	-0.16%	159,461,084.00	1.51%	161,861,484.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,831,208.00)		(1,659,825.00)		767,120.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,734,501.00		13,903,293.00		12,243,468.00
2. Ending Fund Balance (Sum lines C and D1)		13,903,293.00		12,243,468.00		13,010,588.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	21,600.00		21,600.00		21,600.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,293,802.00		2,144,855.00		2,162,422.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,419,306.00		6,434,565.00		6,487,265.00
2. Unassigned/Unappropriated	9790	5,168,585.00		3,642,448.00		4,339,301.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,903,293.00		12,243,468.00		13,010,588.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,419,306.00		6,434,565.00		6,487,265.00
c. Unassigned/Unappropriated	9790	5,168,585.00		3,642,448.00		4,339,301.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		11,587,891.00		10,077,013.00		10,826,566.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<ul style="list-style-type: none"> -Budget reflects step and column salary projection for all years. -Employee benefits reflect projected employer rates for STRS and PERS. -Revenue was budgeted based on the most current LCFF calculator available. Budget increase for 2020-21 is 3.08%; net change per ADA is 353.06. Budget for 2021-22 is 2.54%; net change per ADA is 299.34. -B1d-Other Adjustments reflect estimated increase in teacher FTE due to projected enrollment growth; for 2020-21 4.1 and 5.0 for 2021-22. 						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	11,223,642.00	0.00%	11,223,642.00	0.00%	11,223,642.00
3. Other State Revenues	8300-8599	10,698,343.00	0.00%	10,698,343.00	0.00%	10,698,343.00
4. Other Local Revenues	8600-8799	7,595,546.00	0.00%	7,595,546.00	0.00%	7,595,546.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	24,285,132.00	0.00%	24,285,132.00	0.00%	24,285,132.00
6. Total (Sum lines A1 thru A5c)		53,802,663.00	0.00%	53,802,663.00	0.00%	53,802,663.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,419,937.00		15,635,816.00
b. Step & Column Adjustment				215,879.00		218,901.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(326,156.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,419,937.00	1.40%	15,635,816.00	-0.69%	15,528,561.00
2. Classified Salaries						
a. Base Salaries				7,477,516.00		7,533,597.00
b. Step & Column Adjustment				56,081.00		56,502.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,477,516.00	0.75%	7,533,597.00	0.75%	7,590,099.00
3. Employee Benefits	3000-3999	16,160,310.00	3.07%	16,655,874.00	0.25%	16,697,889.00
4. Books and Supplies	4000-4999	4,861,683.00	0.00%	4,861,683.00	-3.34%	4,699,452.00
5. Services and Other Operating Expenditures	5000-5999	6,374,906.00	0.00%	6,374,906.00	-7.42%	5,902,127.00
6. Capital Outlay	6000-6999	562,539.00	0.00%	562,539.00	0.00%	562,539.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,287,662.00	0.00%	2,287,662.00	0.00%	2,287,662.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,112,352.00	0.00%	1,112,352.00	0.00%	1,112,352.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		54,256,905.00	1.41%	55,024,429.00	-1.17%	54,380,681.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(454,242.00)		(1,221,766.00)		(578,018.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,254,026.00		1,799,784.00		578,018.00
2. Ending Fund Balance (Sum lines C and D1)		1,799,784.00		578,018.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,799,784.00		578,018.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,799,784.00		578,018.00		0.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
-Budget reflects step and column salary projection for all years.						
-Employee benefits reflect projected employer rates for STRS and PERS.						
-B1d-Other Adjustments reflect reduction of salaries for Title IV, Low-Performing Students Block Grant, and Teacher Residency Expansion Grant as programs will end in 2021.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	171,022,344.00	4.06%	177,964,845.00	2.71%	182,792,190.00
2. Federal Revenues	8100-8299	11,278,411.00	0.00%	11,278,411.00	0.00%	11,278,411.00
3. Other State Revenues	8300-8599	13,709,268.00	0.00%	13,709,268.00	0.00%	13,709,268.00
4. Other Local Revenues	8600-8799	8,651,398.00	0.00%	8,651,398.00	0.00%	8,651,398.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		204,691,421.00	3.38%	211,603,922.00	2.28%	216,431,267.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				92,344,146.00		93,909,643.00
b. Step & Column Adjustment				1,292,818.00		1,314,735.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				272,679.00		6,379.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,344,146.00	1.70%	93,909,643.00	1.41%	95,230,757.00
2. Classified Salaries						
a. Base Salaries				27,453,078.00		27,658,976.00
b. Step & Column Adjustment				205,898.00		207,442.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,453,078.00	0.75%	27,658,976.00	0.75%	27,866,418.00
3. Employee Benefits	3000-3999	55,364,155.00	4.61%	57,916,318.00	0.86%	58,415,395.00
4. Books and Supplies	4000-4999	9,814,671.00	0.00%	9,814,671.00	-1.63%	9,652,440.00
5. Services and Other Operating Expenditures	5000-5999	18,811,546.00	0.00%	18,811,546.00	-2.51%	18,338,767.00
6. Capital Outlay	6000-6999	6,150,834.00	-62.03%	2,335,718.00	15.59%	2,699,947.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,326,869.00	0.00%	4,326,869.00	0.00%	4,326,869.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(288,428.00)	0.00%	(288,428.00)	0.00%	(288,428.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		213,976,871.00	0.24%	214,485,513.00	0.82%	216,242,165.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,285,450.00)		(2,881,591.00)		189,102.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		24,988,527.00		15,703,077.00		12,821,486.00
2. Ending Fund Balance (Sum lines C and D1)		15,703,077.00		12,821,486.00		13,010,588.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	21,600.00		21,600.00		21,600.00
b. Restricted	9740	1,799,784.00		578,018.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,293,802.00		2,144,855.00		2,162,422.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,419,306.00		6,434,565.00		6,487,265.00
2. Unassigned/Unappropriated	9790	5,168,585.00		3,642,448.00		4,339,301.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		15,703,077.00		12,821,486.00		13,010,588.00

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Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,419,306.00		6,434,565.00		6,487,265.00
c. Unassigned/Unappropriated	9790	5,168,585.00		3,642,448.00		4,339,301.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		11,587,891.00		10,077,013.00		10,826,566.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.42%		4.70%		5.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4, enter projections)		15,005.58		15,142.82		15,165.38
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		213,976,871.00		214,485,513.00		216,242,165.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		213,976,871.00		214,485,513.00		216,242,165.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,419,306.13		6,434,565.39		6,487,264.95
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,419,306.13		6,434,565.39		6,487,264.95
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	164,035,458.00	0.00	164,035,458.00	171,022,344.00	0.00	171,022,344.00	4.3%
2) Federal Revenue		8100-8299	325,209.00	11,527,693.00	11,852,902.00	54,769.00	11,223,642.00	11,278,411.00	-4.8%
3) Other State Revenue		8300-8599	5,703,077.00	15,161,805.00	20,864,882.00	3,010,925.00	10,698,343.00	13,709,268.00	-34.3%
4) Other Local Revenue		8600-8799	1,040,232.00	8,730,263.00	9,770,495.00	1,055,852.00	7,595,546.00	8,651,398.00	-11.5%
5) TOTAL REVENUES			171,103,976.00	35,419,761.00	206,523,737.00	175,143,890.00	29,517,531.00	204,661,421.00	-0.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	74,277,099.00	14,024,944.00	88,302,043.00	76,924,209.00	15,419,937.00	92,344,146.00	4.6%
2) Classified Salaries		2000-2999	18,732,333.00	6,557,802.00	25,290,135.00	19,975,562.00	7,477,516.00	27,453,078.00	8.6%
3) Employee Benefits		3000-3999	36,219,728.00	14,622,096.00	50,841,824.00	39,203,845.00	16,160,310.00	55,364,155.00	8.9%
4) Books and Supplies		4000-4999	5,206,308.00	5,066,390.00	10,272,698.00	4,952,988.00	4,861,683.00	9,814,671.00	-4.5%
5) Services and Other Operating Expenditures		5000-5999	12,805,687.00	7,628,809.00	20,434,496.00	12,436,640.00	6,374,906.00	18,811,546.00	-7.9%
6) Capital Outlay		6000-6999	6,757,043.00	4,572,423.00	11,329,466.00	5,588,295.00	562,539.00	6,150,834.00	-45.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,039,207.00	2,086,879.00	4,126,086.00	2,039,207.00	2,287,662.00	4,326,869.00	4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,985,753.00)	1,600,410.00	(385,343.00)	(1,400,780.00)	1,112,352.00	(288,428.00)	-25.2%
9) TOTAL EXPENDITURES			154,051,652.00	56,159,753.00	210,211,405.00	159,719,966.00	54,256,905.00	213,976,871.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			17,052,324.00	(20,739,992.00)	(3,687,668.00)	15,423,924.00	(24,739,374.00)	(9,315,450.00)	152.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,482,003.00	0.00	4,482,003.00	30,000.00	0.00	30,000.00	-99.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(20,014,713.00)	20,014,713.00	0.00	(24,285,132.00)	24,285,132.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,532,710.00)	20,014,713.00	4,482,003.00	(24,255,132.00)	24,285,132.00	30,000.00	-89.3%

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,519,614.00	(725,279.00)	794,335.00	(8,831,208.00)	(454,242.00)	(9,285,450.00)	-1269.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,214,887.00	2,979,305.00	24,194,192.00	22,734,501.00	2,254,026.00	24,988,527.00	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,214,887.00	2,979,305.00	24,194,192.00	22,734,501.00	2,254,026.00	24,988,527.00	3.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,214,887.00	2,979,305.00	24,194,192.00	22,734,501.00	2,254,026.00	24,988,527.00	3.3%
2) Ending Balance, June 30 (E + F1e)			22,734,501.00	2,254,026.00	24,988,527.00	13,903,293.00	1,799,784.00	15,703,077.00	-37.2%
Components of Ending Fund Balance									
a) Nonspendable		9711	21,600.00	0.00	21,600.00	21,600.00	0.00	21,600.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	19,451.80	0.00	19,451.80	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,254,026.00	2,254,026.00	0.00	1,799,784.00	1,799,784.00	-20.2%
b) Restricted									
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
Board Approved 1% Reserve	0000	9780	7,306,643.00	0.00	7,306,643.00	2,293,802.00	0.00	2,293,802.00	-68.6%
Supp/Concentration Unbudgeted Amou	0000	9780				2,139,769.00		2,139,769.00	
Board Approved 1% Reserve	0000	9780	2,102,114.00		2,102,114.00	154,033.00		154,033.00	
Supp/Concentration Unbudgeted Amou	0000	9780	5,204,529.00		5,204,529.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,306,342.00	0.00	6,306,342.00	6,419,306.00	0.00	6,419,306.00	1.8%
Unassigned/Unappropriated Amount		9790	9,080,464.20	0.00	9,080,464.20	5,168,585.00	0.00	5,168,585.00	-43.1%

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

27 66159 0000000
Form 01

Salinas Union High
Monterey County

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
6300	Lottery: Instructional Materials	1,048,488.00	0.00
6512	Special Ed: Mental Health Services	289,081.00	0.00
7311	Classified School Employee Professional Development Block Grant	86,527.00	86,527.00
7510	Low-Performing Students Block Grant	829,930.00	414,965.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	0.00	1,298,292.00
Total, Restricted Balance		2,254,026.00	1,799,784.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	946,843.00	946,843.00	0.0%
2) Federal Revenue		8100-8299	356,534.00	356,534.00	0.0%
3) Other State Revenue		8300-8599	1,560,214.00	1,570,117.00	0.6%
4) Other Local Revenue		8600-8799	284,138.00	269,827.00	-5.0%
5) TOTAL, REVENUES			3,147,729.00	3,143,321.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,280,010.00	1,279,189.00	-0.1%
2) Classified Salaries		2000-2999	525,703.00	491,941.00	-6.4%
3) Employee Benefits		3000-3999	841,194.00	950,416.00	13.0%
4) Books and Supplies		4000-4999	128,056.00	84,069.00	-34.3%
5) Services and Other Operating Expenditures		5000-5999	283,023.00	265,009.00	-6.4%
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	107,917.00	72,697.00	-32.6%
9) TOTAL, EXPENDITURES			3,165,903.00	3,143,321.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,174.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,174.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,174.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,174.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,174.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,525,581.00	4,017,878.00	14.0%
3) Other State Revenue		8300-8599	285,000.00	341,890.00	20.0%
4) Other Local Revenue		8600-8799	2,421,438.00	2,370,438.00	-2.1%
5) TOTAL, REVENUES			6,232,019.00	6,730,206.00	8.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,658,649.00	1,894,736.00	14.2%
3) Employee Benefits		3000-3999	814,790.00	998,038.00	22.5%
4) Books and Supplies		4000-4999	3,477,857.00	4,139,838.00	19.0%
5) Services and Other Operating Expenditures		5000-5999	515,499.00	536,905.00	4.2%
6) Capital Outlay		6000-6999	2,492,475.00	2,737,628.00	9.8%
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	277,426.00	215,731.00	-22.2%
9) TOTAL, EXPENDITURES			9,236,696.00	10,522,876.00	13.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,004,677.00)	(3,792,670.00)	26.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,004,677.00)	(3,792,670.00)	26.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,140,539.00	6,135,862.00	-32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,140,539.00	6,135,862.00	-32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,140,539.00	6,135,862.00	-32.9%
2) Ending Balance, June 30 (E + F1e)			6,135,862.00	2,343,192.00	-61.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,371.63	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	6,130,490.37	2,343,192.00	-61.8%
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		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	6,130,490.37	2,343,192.00
Total, Restricted Balance		6,130,490.37	2,343,192.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	600,000.00	600,000.00	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	18,000.00	18,000.00	0.0%
5) TOTAL, REVENUES			618,000.00	618,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,190,462.00	840,455.00	-29.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,190,462.00	840,455.00	-29.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(572,462.00)	(222,455.00)	-61.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(572,462.00)	(222,455.00)	-61.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,427,652.00	855,190.00	-40.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,427,652.00	855,190.00	-40.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,427,652.00	855,190.00	-40.1%
2) Ending Balance, June 30 (E + F1e)			855,190.00	632,735.00	-26.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	855,190.00	632,735.00	-26.0%
Def. Maintenance Projects	0000	9780		632,735.00	
Def. Maintenance Projects	0000	9780	855,190.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
Total, Restricted Balance		0.00	0.00

**Salinas Union High School District
Deferred Maintenance Budget, Fund 14**

	<u>2018-19</u> <u>Estimated Budget</u>	<u>2019-20</u> <u>Original Budget</u>
<u>Washington Middle School</u>		
Roof Replacement	\$ 810,726	\$ -
<u>Alisal High School</u>		
New Hot Water Storage Tanks	\$ 192,911	\$ -
<u>Salinas Education Center</u>		
Engineering Services for Roof Design	\$ 76,825	\$ 840,455
<u>Salinas High School</u>		
Roof Replacement	\$ 110,000	
TOTAL	<u>\$ 1,190,462</u>	<u>\$ 840,455</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	426,425.00	341,140.00	-20.0%
5) TOTAL, REVENUES			426,425.00	341,140.00	-20.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			426,425.00	341,140.00	-20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,482,003.00	30,000.00	-99.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,482,003.00)	(30,000.00)	-99.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,055,578.00)	311,140.00	-107.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,213,764.00	12,158,186.00	-25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,213,764.00	12,158,186.00	-25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,213,764.00	12,158,186.00	-25.0%
2) Ending Balance, June 30 (E + F1e)			12,158,186.00	12,469,326.00	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,158,186.00	12,469,326.00	2.6%
Const/Tech Projects Excess of Gen. Fund	0000	9780		11,964,326.00	
Rancho San Juan High School	0000	9780		505,000.00	
Const/Tech Projects Excess of Gen. Fund	0000	9780	11,653,186.00		
Rancho San Juan High School	0000	9780	505,000.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

**Salinas Union High School District
Special Reserve Budget, Fund 17**

	<u>Local Code</u>	<u>2018-19 Estimated Budget</u>	<u>2019-20 Original Budget</u>
<u>Mount Toro High School</u>			
New Multi-Purpose Cafeteria Building	1805	\$ 4,399,343	\$ -
<u>Other</u>			
Technology Infrastructure - Year 1 Carryover & Year 2&3	1779	\$ 82,660	\$ -
Scoreboards - H.S. Varsity Softball		\$ -	\$ 30,000
TOTAL		<u>\$ 4,482,003</u>	<u>\$ 30,000</u>

Budget Summary:

FY 2014-15 transfer from General Fund for Measure B Projects	\$ 13,269,695
FY 2016-17 Started MTHS Multi-purpose classroom/Cafeteria Building	<u>4,399,343</u>
Balance from \$13.2M transfer to be used for Measure B Projects	\$ 8,870,352
Balance from \$13.2M transfer to be used for Measure B Projects	\$ 8,870,352
Rancho San Juan High School Reserve (transferred FY 2015-16)	505,000
Unassigned	<u>2,782,834</u>
2018-19 Projected Ending Fund Balance	\$ 12,158,186

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	266,326.00	266,326.00	0.0%
5) TOTAL, REVENUES			266,326.00	266,326.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			266,326.00	266,326.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			266,326.00	266,326.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,773,630.00	12,039,956.00	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,773,630.00	12,039,956.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,773,630.00	12,039,956.00	2.3%
2) Ending Balance, June 30 (E + F1e)			12,039,956.00	12,306,282.00	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,039,956.00	12,306,282.00	2.2%
Retirees H&W - GASB 75	0000	9780		12,306,282.00	
Retirees H&W - GASB 75	0000	9780	12,039,956.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	522,646.00	270,966.00	-48.2%
5) TOTAL, REVENUES			522,646.00	270,966.00	-48.2%
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	1,164,259.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	326,599.00	2,500.00	-99.2%
6) Capital Outlay		6000-6999	20,365,570.00	6,000.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,856,428.00	8,500.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,333,782.00)	262,466.00	-101.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,333,782.00)	262,466.00	-101.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,605,877.00	12,272,095.00	-63.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,605,877.00	12,272,095.00	-63.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,605,877.00	12,272,095.00	-63.5%
2) Ending Balance, June 30 (E + F1e)			12,272,095.00	12,534,561.00	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,272,095.00	12,534,561.00	2.1%
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%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	12,272,095.00	12,534,561.00
Total, Restricted Balance		12,272,095.00	12,534,561.00

**Salinas Union High School District
Building Budget, Fund 21**

	<u>Site Code</u>	<u>2018-19 Estimated Budget</u>	<u>2019-20 Original Budget</u>
<u>Measure M</u>	021		
Revenue		\$ 8,162,059	\$ 8,333,919
Expenditures		9,106	8,500
Balance		<u>\$ 8,152,953</u>	<u>\$ 8,325,419</u>
<u>Measure B</u>	025		
Revenue		\$ 25,966,464	\$ 4,209,142
Expenditures		21,847,322	-
Balance		<u>\$ 4,119,142</u>	<u>\$ 4,209,142</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	825,604.00	825,604.00	0.0%
5) TOTAL REVENUES			825,604.00	825,604.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	135,655.00	11,250.00	-91.7%
6) Capital Outlay		6000-6999	15,032.00	475,855.00	3065.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			150,687.00	487,105.00	223.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			674,917.00	338,499.00	-49.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			674,917.00	338,499.00	-49.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,003,017.00	2,677,934.00	33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,003,017.00	2,677,934.00	33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,003,017.00	2,677,934.00	33.7%
2) Ending Balance, June 30 (E + F1e)			2,677,934.00	3,016,433.00	12.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,677,934.00	3,016,433.00	12.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	2,677,934.00	3,016,433.00
Total, Restricted Balance		2,677,934.00	3,016,433.00

**Salinas Union High School District
Developer Fees Budget, Fund 25**

	<u>Local</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Code</u>	<u>Estimated Budget</u>	<u>Original Budget</u>
Rancho San Juan High School	2125	\$ 15,032	\$ 475,855
Professional Services to provide a School Facilities Need Analysis (Level III and Level III Fees) Report to SUHSD	0000	\$ 11,686	\$ 11,250
Developer Fees Settlement		\$ 123,969	\$ -
TOTAL		<u>\$ 150,687</u>	<u>\$ 487,105</u>

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,325.00	1,325.00	0.0%
5) TOTAL, REVENUES			1,325.00	1,325.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,961.00	1,961.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,961.00	1,961.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(636.00)	(636.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(636.00)	(636.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,722.00	53,086.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,722.00	53,086.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,722.00	53,086.00	-1.2%
2) Ending Balance, June 30 (E + F1e)			53,086.00	52,450.00	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	53,086.00	52,450.00	-1.2%
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%

Salinas Union High School District
Special Reserve-Capital Outlay Budget, Fund 40

	<u>Site Code</u>	<u>2018-19 Estimated Budget</u>	<u>2019-20 Original Budget</u>
<u>Dolores Huerta Middle School</u>	021		
Revenue		\$ 55,047	\$ 54,411
Expenditures		1,961	1,961
Balance		<u>\$ 53,086</u>	<u>\$ 52,450</u>

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	53,086.00	52,450.00
Total, Restricted Balance		53,086.00	52,450.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	51,335.00	51,335.00	0.0%
5) TOTAL REVENUES			51,335.00	51,335.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	55,600.00	55,600.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			55,600.00	55,600.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,265.00)	(4,265.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,265.00)	(4,265.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	218,695.00	214,430.00	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,695.00	214,430.00	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			218,695.00	214,430.00	-2.0%
2) Ending Net Position, June 30 (E + F1e)			214,430.00	210,165.00	-2.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	214,430.00	210,165.00	-2.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	214,430.00	210,165.00
Total, Restricted Net Position		214,430.00	210,165.00

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,927.55	14,927.55	14,927.55	15,005.58	15,005.58	15,005.58
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,927.55	14,927.55	14,927.55	15,005.58	15,005.58	15,005.58
5. District Funded County Program ADA						
a. County Community Schools	50.42	50.42	50.42	50.42	50.42	50.42
b. Special Education-Special Day Class	18.51	18.51	18.51	18.51	18.51	18.51
c. Special Education-NPS/LCI						
d. Special Education Extended Year	3.16	3.16	3.16	3.16	3.16	3.16
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	72.09	72.09	72.09	72.09	72.09	72.09
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,999.64	14,999.64	14,999.64	15,077.67	15,077.67	15,077.67
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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July 1 Budget
2018-19 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(10,650.00)	0.00	(385,343.00)				
Other Sources/Uses Detail					4,482,003.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	6,308.00	0.00	107,917.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	4,342.00	0.00	277,428.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	4,482,003.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
58 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget
2018-19 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
78 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,650.00	(10,650.00)	385,343.00	(385,343.00)	4,482,003.00	4,482,003.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(11,306.00)	0.00	(268,428.00)				
Other Sources/Uses Detail					30,000.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	6,306.00	0.00	72,697.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	215,731.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	30,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 6900-6929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	11,308.00	(11,308.00)	288,426.00	(288,426.00)	30,000.00	30,000.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	13,928	14,287		
Charter School				
Total ADA	13,928	14,287	N/A	Met
Second Prior Year (2017-18)				
District Regular	14,561	14,641		
Charter School				
Total ADA	14,561	14,641	N/A	Met
First Prior Year (2018-19)				
District Regular	15,069	14,928		
Charter School		0		
Total ADA	15,069	14,928	0.9%	Met
Budget Year (2019-20)				
District Regular	15,006			
Charter School	0			
Total ADA	15,006			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	14,976	15,040		
Charter School				
Total Enrollment	14,976	15,040	N/A	Met
Second Prior Year (2017-18)				
District Regular	15,490	15,631		
Charter School				
Total Enrollment	15,490	15,631	N/A	Met
First Prior Year (2018-19)				
District Regular	16,031	15,818		
Charter School				
Total Enrollment	16,031	15,818	1.3%	Not Met
Budget Year (2019-20)				
District Regular	15,936			
Charter School				
Total Enrollment	15,936			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

District's adopted budget projected a higher enrollment number in the 2018-19 fiscal year. District also requested an updated enrollment study and current LCFF calculator was updated to reflect current enrollment projections.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	14,274	15,040	
Charter School		0	
Total ADA/Enrollment	14,274	15,040	94.9%
Second Prior Year (2017-18)			
District Regular	14,626	15,631	
Charter School			
Total ADA/Enrollment	14,626	15,631	93.6%
First Prior Year (2018-19)			
District Regular	14,928	15,818	
Charter School	0		
Total ADA/Enrollment	14,928	15,818	94.4%
Historical Average Ratio:			94.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.8%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	15,006	15,936		
Charter School	0			
Total ADA/Enrollment	15,006	15,936	94.2%	Met
1st Subsequent Year (2020-21)				
District Regular	15,143	16,082		
Charter School				
Total ADA/Enrollment	15,143	16,082	94.2%	Met
2nd Subsequent Year (2021-22)				
District Regular	15,165	16,106		
Charter School				
Total ADA/Enrollment	15,165	16,106	94.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	14,999.64	15,077.67	15,214.91	15,237.47
b. Prior Year ADA (Funded)		14,999.64	15,077.67	15,214.91
c. Difference (Step 1a minus Step 1b)		78.03	137.24	22.56
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.52%	0.91%	0.15%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		165,582,278.00	172,569,187.00	179,511,688.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		5,397,982.28	5,177,075.61	5,026,327.26
c. Economic Recovery Target Funding (current year increment)		0.00	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		5,397,982.28	5,177,075.61	5,026,327.26
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)				
		3.78%	3.91%	2.95%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.78% to 4.78%	2.91% to 4.91%	1.95% to 3.95%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	34,074,960.00	34,074,960.00	34,074,960.00	34,074,960.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	165,584,130.00	172,569,187.00	179,511,688.00	184,339,033.00
District's Projected Change in LCFF Revenue:		4.22%	4.02%	2.69%
LCFF Revenue Standard:		2.78% to 4.78%	2.91% to 4.91%	1.95% to 3.95%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	111,020,455.28	126,885,018.32	87.6%
Second Prior Year (2017-18)	119,718,957.76	135,835,036.85	88.1%
First Prior Year (2018-19)	129,229,160.00	154,051,652.00	83.9%
	Historical Average Ratio:		86.5%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.5% to 89.5%	83.5% to 89.5%	83.5% to 89.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	136,103,616.00	159,719,968.00	85.2%	Met
1st Subsequent Year (2020-21)	139,659,850.00	159,461,084.00	87.6%	Met
2nd Subsequent Year (2021-22)	141,696,021.00	161,661,484.00	87.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.78%	3.91%	2.95%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.22% to 13.78%	-8.09% to 13.91%	-7.05% to 12.95%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.22% to 8.78%	-1.09% to 8.91%	-2.05% to 7.95%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	11,852,902.00		
Budget Year (2019-20)	11,278,411.00	-4.85%	Yes
1st Subsequent Year (2020-21)	11,278,411.00	0.00%	No
2nd Subsequent Year (2021-22)	11,278,411.00	0.00%	No

Explanation:
(required if Yes)

Estimated budget for 2019-20 and on reflect less federal revenue for Title I, Title II, and Title III due to carryover. Budget allocation for MAA was also removed from 2019-20 and on as we do not know when funds will be received.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	20,864,882.00		
Budget Year (2019-20)	13,709,268.00	-34.30%	Yes
1st Subsequent Year (2020-21)	13,709,268.00	0.00%	No
2nd Subsequent Year (2021-22)	13,709,268.00	0.00%	No

Explanation:
(required if Yes)

2019-20 fiscal year excludes budget for One-Time funds as state will no longer allocate funding. Budget for CTEIG program was also reduced as well as our Low-Performing Grant due to that funds were only allocated to districts in the 2018-19 fiscal year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	9,770,495.00		
Budget Year (2019-20)	8,651,398.00	-11.45%	Yes
1st Subsequent Year (2020-21)	8,651,398.00	0.00%	No
2nd Subsequent Year (2021-22)	8,651,398.00	0.00%	No

Explanation:
(required if Yes)

Estimated budget for 2019-20 reflects less revenue for local programs due to less projected carryover.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	10,272,698.00		
Budget Year (2019-20)	9,814,671.00	-4.46%	Yes
1st Subsequent Year (2020-21)	9,814,671.00	0.00%	No
2nd Subsequent Year (2021-22)	9,652,440.00	-1.65%	No

Explanation:
(required if Yes)

2019-20 budget reflects less funding for books and supplies due to a reduction of one-time expenses. Budget also reflects less expenses due to a reduction in allocation for department budgets and reduction in funding for restricted programs.

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

First Prior Year (2018-19)	20,434,496.00		
Budget Year (2019-20)	18,811,546.00	-7.94%	Yes
1st Subsequent Year (2020-21)	18,811,546.00	0.00%	No
2nd Subsequent Year (2021-22)	18,338,767.00	-2.51%	Yes

Explanation:
(required if Yes)

2019-20 budget reflects less funding for books and supplies due to a reduction of one-time expenses. Budget also reflects less expenses due to a reduction in allocation for department budgets and reduction in funding for restricted programs. 2021-22 budget reflects a reduction in expenses due to less carryover available and grants ending in 2021.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	42,488,279.00		
Budget Year (2019-20)	33,639,077.00	-20.83%	Not Met
1st Subsequent Year (2020-21)	33,639,077.00	0.00%	Met
2nd Subsequent Year (2021-22)	33,639,077.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	30,707,194.00		
Budget Year (2019-20)	28,626,217.00	-6.78%	Not Met
1st Subsequent Year (2020-21)	28,626,217.00	0.00%	Met
2nd Subsequent Year (2021-22)	27,991,207.00	-2.22%	Met

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

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

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

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

Estimated budget for 2019-20 and on reflect less federal revenue for Title I, Title II, and Title III due to carryover. Budget allocation for MAA was also removed from 2019-20 and on as we do not know when funds will be received.

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

2019-20 fiscal year excludes budget for One-Time funds as state will no longer allocate funding. Budget for CTEIG program was also reduced as well as our Low-Performing Grant due to that funds were only allocated to districts in the 2018-19 fiscal year.

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

Estimated budget for 2019-20 reflects less revenue for local programs due to less projected carryover.

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

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

2019-20 budget reflects less funding for books and supplies due to a reduction of one-time expenses. Budget also reflects less expenses due to a reduction in allocation for department budgets and reduction in funding for restricted programs.

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

2019-20 budget reflects less funding for books and supplies due to a reduction of one-time expenses. Budget also reflects less expenses due to a reduction in allocation for department budgets and reduction in funding for restricted programs. 2021-22 budget reflects a reduction in expenses due to less carryover available and grants ending in 2021.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	213,978,871.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	213,978,871.00	6,419,306.13	6,419,307.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,168,733.00	5,541,634.00	6,306,342.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	11,030,806.03	10,678,403.50	9,080,484.20
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	16,199,539.03	16,220,037.50	15,386,826.20
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	172,291,100.91	184,721,147.60	210,211,405.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	172,291,100.91	184,721,147.60	210,211,405.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.4%	8.8%	7.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.1%	2.9%	2.4%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	3,639,186.98	126,685,018.32	N/A	Met
Second Prior Year (2017-18)	293,238.77	135,835,036.85	N/A	Met
First Prior Year (2018-19)	1,519,614.00	154,051,652.00	N/A	Met
Budget Year (2019-20) (Information only)	(8,831,208.00)	159,719,966.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	19,426,669.00	17,282,460.97	11.0%	Not Met
Second Prior Year (2017-18)	16,317,069.00	20,921,647.95	N/A	Met
First Prior Year (2018-19)	17,730,833.00	21,214,887.00	N/A	Met
Budget Year (2019-20) (Information only)	22,734,501.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

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

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

Explanation:
(required if NOT met)

The beginning balance for original budget is estimated using best budget information at the time the budget is built. During the course of the year, District encounters expenses that causes a change in our estimated balance.

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	15,006	15,143	15,165
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 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:

No

- Enter the name(s) of the SELPA(s):

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	213,976,871.00	214,485,513.00	216,242,165.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	213,976,871.00	214,485,513.00	216,242,165.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,419,306.13	6,434,565.39	6,487,264.95
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,419,306.13	6,434,565.39	6,487,264.95

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,419,306.00	6,434,565.00	6,487,265.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5,168,585.00	3,642,448.00	4,339,301.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	11,587,891.00	10,077,013.00	10,826,566.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.42%	4.70%	5.01%
District's Reserve Standard (Section 10B, Line 7):	6,419,306.13	6,434,565.39	6,487,264.95
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

Yes

- 1b. If Yes, identify the liabilities and how they may impact the budget:

Construction of Rancho San Juan High School - liability unknown at this time.

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(20,014,713.00)			
Budget Year (2019-20)	(24,285,132.00)	4,270,419.00	21.3%	Not Met
1st Subsequent Year (2020-21)	(24,285,132.00)	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	(24,285,132.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	4,482,003.00			
Budget Year (2019-20)	30,000.00	(4,452,003.00)	-99.3%	Not Met
1st Subsequent Year (2020-21)	0.00	(30,000.00)	-100.0%	Not Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

District increased contribution in 2019-20 and on for Special Education due to additional staff needed for our new Rancho San Juan High School, due to projected student growth, and additional teachers needed due to movement to ensure equity across the district with the various programs serving our students districtwide. District also increased contribution to Retriected Maintenance Account due to the 3% contribution requirement. Contribution to our ROP Program also increased due to new staff.

- 1b. 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)

General fund transfer in is for Special Reserve fund 17 projects for construction expected to be completed in 2018-19. Transfer in for 2019-20 is for the High School Varsity Softball Scoreboards.

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

Explanation:
(required if NOT met)

--

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

Project information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments* 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.

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	31	Fund 21 Bonds: Measure M, F & B	Fund 21, Resource 9010,9110,9111,9210	56,588,441
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Varies depending on employees funding	Varies on employees who earn vacation	1,502,855
Other Long-term Commitments (do not include OPEB):				
Bond Anticipation Notes	2			48,125,140
Bond Premiums				3,276,542
TOTAL:				109,492,978

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	10,943,650	5,894,900	5,530,275	2,138,775
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bond Anticipation Notes	0	0	49,675,000	0
Bond Premiums				
Total Annual Payments:	10,943,650	5,894,900	55,205,275	2,138,775
Has total annual payment increased over prior year (2018-19)?		No	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

District will issue Bonds through Measure B to pay Bond Anticipation Notes.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

12,306,282

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 date of the OPEB valuation

30,450,511.00

0.00

30,450,511.00

Actuarial

Oct 04, 2018

5. OPEB Contributions

- 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)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
5,080,612.00	5,080,612.00	5,080,612.00
741,185.00	741,185.00	741,185.00
1,372,538.00	1,532,244.00	1,653,708.00
71	71	71

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

--

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	930.6	952.8	956.9	961.9

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

819,804

7. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0	0	0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
12,435,552	12,511,115	12,603,285
77.6%	77.6%	77.6%

Certificated (Non-management) Prior Year Settlements

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

Yes		
1,608,167	0	0

District included an estimated 2.5% salary increase for fiscal year 2018-19.

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,160,221	1,176,464	1,196,409

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	597.1	597.2	597.2	597.2

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

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

Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the agreement certified
by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted
to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement
Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement
Total cost of salary settlement

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

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

Negotiations Not Settled

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

208,625

7. Amount included for any tentative salary schedule increases

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

0

0

0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
6,391,482	6,391,482	6,391,482
82.8%	82.8%	82.8%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
165,536	166,777	168,028

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	115.0	115.0	116.0	116.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

119,414

4. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0	0	0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,501,172	1,501,172	1,501,172
68.6%	68.6%	68.6%

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
153,576	155,475	157,740

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
79,035	79,035	79,035

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S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 25, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2. Is the system of personnel position control independent from the payroll system?

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 or No)

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2019 Financial Reporting Software - 2019.1.0
6/6/2019 7:54:09 AM

27-66159-0000000

July 1 Budget
2019-20 Budget
Technical Review Checks

Salinas Union High

Monterey County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2019 Financial Reporting Software - 2019.1.0
6/6/2019 7:54:35 AM

27-66159-0000000

July 1 Budget
2018-19 Estimated Actuals
Technical Review Checks

Salinas Union High

Monterey County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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