

**Burbank Unified School District
Administrative Services**

REPORT TO THE BOARD

TO: Members of the Board of Education

FROM: Debbie Kukta, Assistant Superintendent, Administrative Services

PREPARED BY: Alyssa Low, Director of Fiscal Services

SUBMITTED BY: Ruthie DiFonzo, Senior Administrative Assistant

DATE: June 25, 2020

SUBJECT: Adoption of Proposed 2020-2021 Budget

Background:

The Burbank Unified School District must prepare an annual budget for the fiscal year July 1 through June 30 which must be reviewed and approved and submitted to LA County Office of Education on or before July 1 of the fiscal year (LACOE has always asked for it by June 30). This budget is based upon assumptions regarding projected enrollment and state and federal funding among other factors. Once adopted by the Board of Education, the adopted budget is submitted to the County Office of Education for review and approval before forwarding to the State Department of Education.

Discussion/Issues:

The Board of Education will conduct a public hearing on the 2020-2021 Budget of the District for the year ending June 30, 2020 at the June 25, 2020 Board meeting, prior to Final Adoption on June 25 as required by Education Code Section 42103 and 52062.

Fiscal Impact:

There is no fiscal impact in adopting the budget. However, not having a budget adopted by the statutory time lines would lead to the County office withholding funding until it is received, including payroll.

Recommendation:

Debbie Kukta, Assistant Superintendent, Administrative Services, recommends that the Board of Education adopt the 2020-2021 budget, as presented.



BURBANK UNIFIED SCHOOL DISTRICT

Equity and Excellence

**Office of Administrative Services
2019-20 ESTIMATED ACTUALS AND
2020-21 PROPOSED ADOPTED BUDGET**

The following assumptions are for Estimated Actuals 2019-20, the Proposed Budget 2020-21 and the multi-year projection 2021-22 and 2022-23 based off of Governor Gavin Newsom's May Revision to his January Budget proposal. Significant changes occurred since January's projection due to COVID-19. Due to these changes, the Board, Superintendent and Staff have held Board Budget Discussions on May 19, May 26, June 4 and June 17 and June 18, 2020 to review the fiscal impact of the proposed cuts as they apply to Burbank USD. The affects result in approximately \$13,000,000 less in State aid with the potential of additional cuts to grant funding. In order to remain fiscally solvent, Burbank USD will need to make \$13,000,000 in cuts to reach the required 3% Reserve for Economic Uncertainty. These budget discussions have provided a framework for how to potentially proceed with the reductions necessary should the May Revision budget be signed by the Governor. Should there be any changes to the May Revision budget that Governor Newsom adopts and signed on June 30, Burbank USD will do a budget revision based on County guidance either at First Interim, or within the 45-day revision window to reflect those changes per Education Code 42127(h) which states:

"Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act."

Revenue Assumptions

The ADA projection is based off of SB117 – all districts for the 2019-20 school year are held harmless to the affects of enrollment loss due to COVID-19. The assumption for 2020-21 is based off of 2019-20's P-2 submission. The assumption for 2021-22 and 2022-23 remain flat as an affect from being held harmless, P-2 and projected County Educated ADA pupils. Should the hold harmless statute no longer apply, Burbank will adjust its ADA projection to be reflected either in the 45-day revision or First Interim.

Projected ADA – based on 96% of Enrollment

2019-20	2020-21	2021-22	2022-23
14,661.92	14,699.75	14,709.74	14,709.74

The District receives revenue from four sources. Shown in the following table are the estimates from the current fiscal year, 2019-20, proposed 2020-21 budget, and projected years 2021-22 and 2022-23.

REVENUE SOURCES	Estimated Actuals 2019-20	Proposed Budget 2020-21	Projected Budget 2021-22	Projected Budget 2022-23
LCFF Source Revenues	\$138,192,697	\$127,772,729	\$127,912,582	\$127,981,948
Federal Revenues	\$6,176,447	\$7,236,437	\$5,787,996	\$5,787,996
Other State Revenues	\$17,483,202	\$16,197,898	\$15,628,564	\$15,628,564
Other Local Revenues	\$8,305,221	\$2,737,143	\$2,748,806	\$2,748,806
Total	\$170,157,567	\$153,944,207	\$152,077,948	\$152,147,314

The details of revenue projections are as follows using information from Governor Newsom's May Revise Budget: Local Control Funding Formula Revenue (LCFF) is comprised of State Aid, Property Taxes and EPA:

- State Aid

Grade	2019-20 Base Grant Rate per ADA	COLA 2.31%	2020-21 Base Grant Per ADA	10% Reduction	Effective 2020-21 Base Grant Per ADA
K-3	\$7,702	\$178	\$7,880	(-\$788)	\$7,092
4-6	\$7,818	\$181	\$7,999	(-\$800)	\$7,199
7-8	\$8,050	\$186	\$8,236	(-\$824)	\$7,412
9-12	\$9,329	\$215	\$9,544	(-\$954)	\$8,590

- Property Taxes and other local revenue
 - Projected Property and other local revenue for 2019-20
 - \$50,134,538
 - 2020-21, 2021-22 and 2022-23
 - \$55,386,373
- Education Protection Account (EPA) is received quarterly during the months of September, December, March and June. The District will pay certificated salaries and related benefits as the appropriate use of this funding.
 - EPA funding for 2019-20
 - \$24,652,692
 - Projected 2020-21, 2021,22 and 2022-23:
 - \$24,217,896
- Supplemental Grant - Based on the percentage of unduplicated students.

Unduplicated pupil count which provides Supplemental and Concentration grant funding is made up of the following student population:

- English Learners
- Students who receive free or reduced price meals
- Foster Youth

Supplemental Grant funding is allocated based on unduplicated pupil counts. In order to receive Concentration Grant funding, Districts needs to have an unduplicated pupil count of 55%. Burbank USD's projected unduplicated count is as follows:

- Projected Unduplicated pupil count Supplement Grant funding:
 - 2019-20 – 39.57% Unduplicated count - \$10,048,161
 - 2020-21 – 40.11% Unduplicated count - \$9,410,034
 - 2021-22 – 40.31% Unduplicated count - \$9,463,888
 - 2022-23 – 40.60% Unduplicated count - \$9,532,069

At the Governor's January 2020-21 projected budget meeting, the cost of living adjustment (COLA) was due to be 2.29% for 2020-21. The Department of Finance later adjusted the COLA to 2.31%. Absent additional federal funds, the COVID-19 recession requires a 10% reduction to the Local Control Funding Formula (LCFF) by way of reducing the COLA. This includes the elimination of the projected and two subsequent years Statutory COLA with the projected deficit factor applied to each year. Below is the COLA which is applied to the base grant of LCFF revenue.

	2019-20	2020-21	2021-22	2022-23
Statutory COLA	3.26%	2.31%	2.48%	3.26%
Deficit Factor		10.0%	12.18%	14.95%
Effective Deficit Factor		-7.92%	-7.92%	-7.92%

Lottery Projections are as follows:

Fiscal Year	2019-20	2020-21	2021-22	2022-23
ADA	14,661.92	14,699.75	14,709.74	14,709.74
Unrestricted @ \$153 per ADA	\$2,243,274	\$2,249,062	\$2,250,590	\$2,250,590
Restricted @ \$54 per ADA	\$791,744	\$793,787	\$794,326	\$794,326

- One-Time funding was received in 2019-20 per SB117 for emergency COVID-19 expenditures: \$254,618
- One-Time funding: Based on AB/SB 114 – This is an Assembly Bill that provides one-time unrestricted funding generated by preschoolers with disabilities. This figure is based off of BUSD's 2018-19 preschool pupil count of 148 which equates to \$1,333,475. This is one-time funding and only in Fiscal Year 2019-20. In the multi-year projection for 2020-21, 2021-22 and 2022,23, there is no one time funding projected to be received by the State.
- In the proposed 2020-21 fiscal year, Burbank USD will apply to receive additional one-time federal funding through the CARES act for additional fiscal resources to off-set the costs incurred due to COVID-19. Burbank is due to receive: \$1,405,910. The District is required, as part of the rules of this funding, to allocate percentages to private schools within Burbank. The amount Burbank will net after distribution is \$1,271,229
- Federal funding – Below is a table that shows our projected restricted general fund allocations:

	2019-20	2020-21	2021-22	2022-23
Title I	\$1,903,223	\$1,678,464	\$1,678,464	\$1,678,464
Title II	\$338,676	\$288,297	\$288,297	\$288,297
Title III IE	\$52,309	\$50,822	\$50,822	\$50,822
Title III EL	\$259,913	\$166,295	\$166,295	\$166,295
Title IV	\$145,355	\$128,133	\$128,133	\$128,133
Perkins	\$76,157	\$74,956	\$74,956	\$74,956

Restricted Grant Funding:

- **CTE – Career Technical Education**
 - This is formally known as ROP. We no longer receive ROP grant funding, however, BUSD contributes from the general fund to CTE.
- **CTIEG – Career Technical Education Incentive Grant Program**
 - The California Career Technical Education Incentive Grant (CTEIG) program is established as a State education, economic, and workforce development initiative with the goal of providing students in kindergarten through grade twelve, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education.
 - We apply and receive these funds on an annual basis. Should we not receive the grant, the revenue and expenditures will be reduced from the Multi-Year Projection.
- **ASES – After School Education and Safety Grant**
 - Provides funds to districts that collaborate with community partners to provide safe and educationally enriching alternatives for students after school. BUSD partners with the Boys and Girls Club of Burbank and Greater East Valley who provide this service.
 - We apply for and receive an ASES allocation annually.
- **Classified School Employee Summer Assistance Grant**
 - The Classified School Employee Summer Assistance Program (CSESAP) provides up to a dollar for dollar match on amounts withheld from BUSD participating classified school employees' monthly paychecks during the 2019-20 school year. The classified employees' pay withheld and the State match funds will be paid by the District to the District's participating and eligible employees in the summer months following the 2019-20 school year.

- BUSD can elect to apply each year the grant is offered. 2019-20 is the first year of the grant. BUSD elected to participate again and the new grant award is show below for 2020-21. In the multi-year projection this grant revenue and expense is removed since it is not known how many employees each year will participate and what funds the District expects.
- **Low Performing Student Block Grant**
 - Provides funds for LEAs serving students identified as low-performing on state English language arts (ELA) or math assessments, who are not otherwise identified for supplemental grant funding under the LCFF, or eligible for special education services.
 - Half of BUSD's awarded allocation was received in 2018-19. However, it was spent in 2019-20. The balance of the grant will be received in 2019-20 and will be spent in 2020-21 with no new funding released by the State in future years.
- **K12 Strong Workforce Pathways Grant**
 - The Strong Workforce Program is established as an education, economic, and workforce development initiative for the purpose of expanding the availability of high-quality, industry-valued career technical education and workforce development courses, programs, pathways, credentials, certificates, and degrees.
 - We apply for and receive these funds on an annual basis. Should we not receive the grant, the revenue and expenditures will be reduced from the Multi-Year Projection.

Program	2019-20	2020-21	2021-22	2022-23
CTE	\$820,000	\$570,000	\$270,000	\$270,000
CTIEG	\$437,711	\$502,256	\$502,256	\$502,256
ASES	\$603,835	\$603,835	\$603,835	\$603,835
CSEA Summer Assistance Grant	\$451,058	\$522,300	\$ -0-	\$ -0-
Low Performing Student Block Grant	\$502,981	\$-0-	\$ -0-	\$ -0-

Mandated Costs Block Grant Revenue

The District, authorized by the Board of Education, continues to participate in the Mandated Block Grant offered by the State, which will reimburse by ADA rather than actual forms for each mandate. The following is a chart of assumptions used per ADA for estimated actuals, the proposed budget and projected budgets in the multi-year projection:

Fiscal Year	Total Projected Allocation
2019-20	\$627,095
2020-21	\$627,095
2021-22	\$627,095
2022-23	\$627,095

Special Education AB602

The Governor is proposing a change to the way Districts are funded for Special Education students. Through this new calculation, Districts would receive \$557 per ADA for the 2019-20 fiscal year. Currently BUSD receives \$523 per ADA. This is new revenue that BUSD will receive in the 2019-20 fiscal year of \$634,483.

Additionally, for the proposed 2020-21, 2021-22 and 2022-23 fiscal year, the amount per ADA was proposed to rise again to \$660 per pupil. This would be an additional \$1,509,752 in AB602 State Special Education funding. However, due to COVID-19, the amount per ADA proposed is projected to reduce to \$625 per pupil. This results in additional \$633,000 in funds rather than \$1,509,752. The Special Ed budget has been built on the \$625 per ADA amount. Should this change, it will be included either in the 45-day revision or First Interim.

Expenditure Assumptions

The following expenditure assumptions are for Estimated Actuals 2019-20, the proposed budget 2020-21 and the multi-year projection 2020-21, 2021-22 and 2022-23.

Unrestricted and Restricted Overview:

EXPENDITURE CATEGORIES	Estimated Actuals 2019-20	Proposed Budget 2020-21	Projected Budget 2021-22	Projected Budget 2022-23
Certificated Salaries	\$74,781,509	\$72,487,936	\$74,047,902	\$75,607,868
Classified Salaries	27,907,350	28,037,795	29,176,521	29,917,292
Employee Benefits	36,882,425	36,276,748	38,348,717	43,224,412
Books, Supplies	8,923,457	4,322,306	5,656,212	3,054,424
Services/Other Operations	18,920,322	18,023,368	17,139,980	18,120,846
Capital Outlay	223,913	161,915	0	0
Other Outgo	2,189,450	2,471,879	2,272,506	2,477,006
Other Adjustments*		(9,000,000)	(14,401,762)	(21,701,762)
Total	\$169,828,426	\$152,781,947	\$152,240,076	150,700,086

**See final page of assumptions*

Salary step and column – Each employee is hired at a certain salary range which is known as step and column. Employees, depending on experience & degrees held, move within that negotiated salary step and column. The amounts below are the estimated costs of step and column movement for Estimated Actuals, proposed budget and the multi-year projection:

	2019-20	2020-21	2021-22	2022-23
BTA Step Increase	\$829,713	\$862,824	\$862,824	\$862,824
CSEA Step Increase	\$386,305	\$418,218	\$418,218	\$418,218
BASA Step Increase	\$130,199	\$126,143	\$126,143	\$126,143
BTA Column	\$100,000	\$100,000	\$100,000	\$100,000

Employee Salary, Benefits and Statutory Benefits

- Health and welfare has been calculated for Estimated Actuals. For the proposed budget and the multi-year projection, and an increase of 2% has been projected.
- The District will continue to pay retiree benefits up to the district cap of \$12,000.
- OPEB (GASB) current year contributions will stop for fiscal year 2017-18 and pay-as-you-go will continue with a cap of \$1,165,000. Expenditures exceeding \$1,165,000 will be paid from Trust fund 71.0 until the trust is spent down to a minimum of \$3.5M per board approval.

Below is a table representing the contribution obligation to statutory benefits. Per the Governor's May Revise, to provide Districts with increased fiscal relief, the CALPERS and CALSTRS rates were reduced. STRS went from 18.41% to 16.15% in 2020-21 and from 18.2% to 16.02% in 2021-22. PERS was reduced from 22.67% to 20.7% in 2020-21 and from 25% to 22.84% in 2021-22. What the District is watching and is reflected in the multi-year projection is not only the savings in 2020-21 & 2021-22, but the percentages for STRS and PERS contributions jump back up to their previous rates in 2022-23. This results in a 2.66% rate raise in PERS and a 2.08% raise in STRS:

	2019-2020	2020-2021	2021-2022	2022-23
PERS	19.721%	20.70%	22.84%	25.50%
STRS	17.10%	16.15%	16.02%	18.10%
OASDI	6.20%	6.20%	6.20%	6.20%
SUI	0.050%	0.050%	0.050%	0.050%
APPLE	3.75%	3.75%	3.75%	3.75%
MEDICARE	1.45%	1.45%	1.45%	1.45%
W/C	3.2%	2.77%	2.77%	2.77%

Consumer Price Index (CPI) is applied to unrestricted supplies (object code 4000-4999) and Services (object code 5000-5999). This includes utilities, water, electricity and gas. Below is the annual percentage:

2019-20	2020-21	2021-22	2022-23
2.06%	.62%	1.73%	2.12%

Minimum Wage is due to increase in January 2020,21 & 22. Below is the assumption representing how much it will cost for salaries and benefits. This assumption is included in estimated actuals, proposed budget and multi-year projection:

2019-20 - \$13	2020-21 - \$14	2021-22 - \$15
\$55,200	\$75,348	\$419,767

Other Expenditures

- LACOE is converting their financial system PeopleSoft to BEST and they have prorated the fees for the district beginning 2017-18 of \$105,670 per year. The districts implementation was scheduled for 2019-20, however, due to COVID-19, it has been put on hold, but expected to resume in 2020-21.
- The City of Burbank has advised the District that the District will have to run and pay for our Board of Education election. The proposed adopted budget and 2022-23 fiscal year projection reflect the additional expenditure of \$161,000 in anticipation of these costs.
- The District is working on a Tax and Revenue Anticipation Note (TRANS) for fiscal year 2020-21 and 2021-22 in order to get the district through the cash shortfall experienced during November and December until property taxes are distributed, late December to early January. Additionally, there is a TRANS assumption in 2021-22 cash flow projection due to the anticipated deferrals proposed in the May Revision budget. The deferrals of BUSD's LCFF apportionment will be in April, May and June of 2021. Not receiving the LCFF apportionment in these months poses a significant cash flow issue. The assumption of the TRANS is in the Cash Flow projection.
- Deferred Maintenance revenue has been rolled into the LCFF funding model in the General Fund. The 2019 fiscal year contribution was \$400,000 per year. Contributions for 2020-21, 2021-22 and 2022-23 are included in the previously approved District fiscal stability plan and will no longer continue.

General Fund Contributions

Program contributions from General Fund Unrestricted to Restricted:

	2019-20	2020-21	2021-22	2022-23
Special Education	\$20,266,247	\$21,257,871	\$22,934,359	\$24,610,847
Routine Restricted Maintenance	\$4,896,241	\$4,893,582	\$4,835,879	\$5,008,679
District Rentals Revenue	(\$339,777)	(\$340,192)	(\$340,192)	(\$340,192)
Totals:	\$24,822,711	\$25,811,261	\$27,430,046	\$29,279,334

Special Education contribution increase from Estimated Actuals to Proposed Budget:

- Budgeting for vacant Behavioral Specialist, changing funding from one-time funding to SPED funding for current Occupational Therapist position, and allocating additional funds for contracted services in order to fulfill requirements for students in IEP.

Routine Restricted Maintenance contribution increase from Estimated Actuals to Proposed Budget:

- Contribution increased due to Education Code 17070.75. Contribution is based on 3% of total general fund expenditures.

Program contributions from General Fund Unrestricted to Unrestricted programs:

	2019-20	2020-21	2021-22	2022-23
Special Education Transportation	\$1,650,625	\$1,839,931	\$1,895,129	\$1,950,327
Unrestricted Operations	\$5,527,265	\$5,882,747	\$5,882,747	\$5,882,747
CDS	\$237,163	\$269,930	\$269,930	\$269,930
Total	\$7,415,053	\$7,992,608	\$8,047,806	\$8,103,004

- \$150,000 will continue to be set aside annually in Fund 40.0 for Long Term Maintenance and/or replacement of the synthetic track and field at both high schools as required by the City of Burbank and approved by the Board of Education.

Transfers In/Out

This amount is a contribution from the General Fund to other funds/programs. Below is a breakdown of the transfers in/out from General Fund to the following programs:

	2019-20	2020-21	2021-22	2022-23
Fund 11 – FACTS	\$ 192,972	\$183,782	\$183,782	\$183,782
Fund 12 – Child Development Fund / Horace Mann	\$1,547,548	\$850,182	\$903,311	\$917,287
Fund 12 – Child Development Fund / Horace Mann - LCAP Supplemental	\$209,372	\$135,846	\$135,846	\$135,846
Fund 14 – Deferred Maintenance	\$400,000	\$-0-	\$-0-	\$-0-
Totals:	\$2,349,892	\$1,169,810	\$1,222,939	\$1,236,915

Local Control Accountability Plan (LCAP):

The LCAP is a document that is approved annually by the Board of Education who considers the LCAP Committee and stakeholder recommendations and input. The CCSESA (California County Superintendents Educational Services Association) LCAP approval manual continues to be updated by LACOE as required.

On May 5, 2020, the California Department of Education (CDE) released the COVID-19 operations written report template, which was developed as a tool for districts to meet the requirements established by Governor Newsom's executive order N-56-20. As a condition to extend the deadline to adopt the LCAP, districts can use the template to explain to the community changes to the program offerings that were made in response to school closures to address COVID-19. The written report and the annual budget are to be adopted by the Board of Education in the same meeting by July 1, 2020. This report is what will be presented for board approval and submitted in lieu of the LCAP by July 1. This report allows Districts time to connect with stakeholders for review, comment and consideration to the LCAP that wasn't able to happen because of school closures due to COVID-19.

Operational Site Budgets

- Elementary Schools receive \$53.50, Middle Schools receive \$62, and High Schools receive \$90 per enrolled student. The allocation is calculated on projected enrollment.

Other Adjustments

In order to remain fiscally stable in 2019-20, 2020-21 and 2021-22, reductions need to be made to meet the required 3% Reserve for Economic Uncertainty. The following reductions have been projected within the proposed adopted budget and multi-year projection per the Boards approval at Second Interim:

Proposed Reductions	2019-20	2020-21	2021-22
Not filling Vacancies	\$267,535	\$490,859	\$490,859
• Two TOSA Positions			
• Supervisor M&O			
• Assistant Principal - Miller Elementary			
Central Office Reductions	62,477	300,000	600,000
• District Office Attendance Technician			
• Tech Support Specialist I			
• .5 FTE in 2020-21			
• Non-Labor Cuts in 2020-21			
• 4.0 FTE in 2021-22			
Special Education Reductions		481,000	570,000
• .5 FTE Itinerant			
• 2.0 FTE SPED Teacher Mild/Moderate			
• 2.0 FTE DTT			
• 1.0 FTE Program Specialist			
• .20 TOSA – Assistive Tech			
Eliminate Elementary PE teachers – 5.0 FTE		409,751	409,751
Eliminate Elementary Music Teachers – 3.0 FTE		284,000	536,436
• 3.0 FTE in 2020-21			
• 2.0 FTE in 2021-22			
Increase Class Size		753,000	840,000
• Teacher Single Subject – 7.0 FTE			
• Teacher Multiple Subject – 1.0 FTE			
Reduce Career Tech Program		250,000	550,000
Move Pre-Service day to Supplemental Funding		200,000	800,000
Reduce Deferred Maintenance		400,000	400,000
Increase Horace Mann and ATB fees		275,495	248,821
Total Proposed Reduction	\$330,012	\$3,844,105	\$5,445,867

Additionally, due to the recession caused by COVID-19 and the significant changes to the budget assumptions presented by the Governor at May Revise, the following cuts have been part of the conversation during the District's budget discussions. Should the May Revise budget be the budget that is officially adopted, these

reductions will need to be made for fiscal year 2020-21 in order to remain fiscal solvent in 2020-21 and the subsequent 2021-22 and 2022-23 fiscal years.

Potential LCAP Supplement Reductions:

Guided Language Acquisition Design (GLAD)	60,000
English Learner (EL) initial summer school credit	25,000
Advanced Placement (AP) Fees	40,000
Positive Behavioral Interventions and Supports (PBIS)	90,000
Library Coordinators reduce FTE	144,000
Targeted Sections Secondary	218,520
Summer School-Secondary	200,000
Intervention Specialists reduce FTE	543,500
English Language Development (ELD) Specialists reduce FTE	216,000
Curriculum Specialists reduce FTE	624,400
Middle School Counselors (3)	330,000
High School Counselors (2)	218,000
TOTAL	\$2,709,420

Potential Base Grant Reductions:

Art Supplies	14,000
Art Professional Development	20,000
Musical Instrument & Repair	20,000
GATE Professional Development	5,000
GATE Testing (will use the screener to identify students)	10,000
GATE Coordinator .2	17,099
PE Assistants	146,053
Elementary Music Teachers	180,600
Media Techs reduce FTE	137,300
World language Teachers (reduce 2 of 3 – keep Jordan)	171,178
Arts/CTE Coordinator	177,200
Assessment and Accountability Technician (vacant)	84,000
Close Horace Mann	379,165
Increase Class Size	\$285k-\$3.8m
Secondary Assistant Principals (4)	540,000
Special Ed funding increase (Pending State Budget)*	900,000
Cancel Social Studies textbook adoption**	900,000
Sell Surplus Property	TBD
Other Reductions	TBD
Negotiated Reductions (pay reductions, furloughs, etc.)	TBD

*Pending Final State Budget

*If State provides flexibility with Lottery Funding

Note: The cost of positions noted includes not only salary but stipends, benefits, and pension as well.



Burbank Unified School District 2020-2021 Proposed Budget

PENDING GOVERNOR'S FINAL BUDGET

Matt Hill, Superintendent

Debbie Kukta, Assistant Superintendent, Administrative Services

Alyssa Low, Director, Fiscal Services

Carin Wantland, Assistant Supervisor of Budget and Finance



The Budget Cycle

Report	Description	Due
Adopted Budget	Details spending plan of district and includes estimated actual ending balances for prior fiscal year	On or before July 1
First Interim	Actual revenues & expense July 1 to October 31 with projections for remainder of current and 2 future fiscal years	On or before December 15
Second Interim	Same as above but for period July 1 to January 31	On or before March 15
Unaudited Actuals	Details actual ending balances, all revenues and expenditures for year ended June 30	On or before September 15



State Budget Proposal for 2020-21

- Cost of Living Adjustment (COLA):

	2019-20	2020-12	2021-2022	2022-23
Statutory COLA	3.26%	2.31%	2.48%	3.26%
Deficit Factor		10.0%	12.18%	14.95%
Effective Deficit Factor		-7.92%	-7.92%	-7.92%

- CalSTRS and CalPERS employer contributions:

	2019-20	2020-12	2021-2022	2022-23
CalSTRS	17.10%	16.15%	16.02%	18.10%
CalPERS	19.721%	20.70%	22.84%	25.50%



LCFF – Calculations BUSD

Grade	2019-20 Base Grant Rate per ADA	COLA 2.31%	2020-21 Base Grant Per ADA	10% Reduction	Effective 2020-21 Base Grant Per ADA
K-3	\$7,702	\$178	\$7,880	(-\$788)	\$7,092
4-6	\$7,818	\$181	\$7,999	(-\$800)	\$7,199
7-8	\$8,050	\$186	\$8,236	(-\$824)	\$7,412
9-12	\$9,329	\$215	\$9,544	(-\$954)	\$8,590

Supplemental Grant Funding

2019-20	2020-12	2021-2022	2022-23
39.57%	40.11%	40.31%	40.60%
\$10,048,161	\$9,410,034	\$9,463,888	\$9,532,069



Proposed Budget Assumptions

- Revenue - Projected ADA- based on 96% of enrollment

2019-20	2020-21	2021-22	2022-21
14,661.92	14,699.75	14,709.74	14,709.74

- Federal funded programs stay flat
- Assumes COLA revenue decreases due to COVID-19
- Assumes 2020-21 Lottery revenue projection
 - Unrestricted \$153 per ADA
 - Restricted \$54 per ADA
- Assumes 2020-21 Mandate Block Grant Revenue
 - \$32.18 per K-8 grade ADA
 - \$61.94 per 9-12 grade ADA
- Assumes all changes that were made in the May Revise due to COVID- 19



Proposed Budget Assumptions

Expenditure Assumption

- Step and Column increases
- Consumer Price Index – CPI

2019-20	2020-21	2021-22	2022-23
2.06%	.62%	1.73%	2.12%

- Election costs for 2020-21 & 2022-23
- COVID-19 operations written report will be presented in lieu of the LCAP per Governor Newsom's Executive Order N-56-20
 - The COVID-19 report is fully funded in the Estimated Actuals of 2019-20, proposed budget for 2020-21 and projected 2021-22, 2022-23 budgets.
- Operational Site Budgets
- Reduction represented by other adjustments presented to the board during budget discussions.
 - Reductions will be acted upon should the State adopt the May Revise Budget
- STRS/PERS decreases in 2020-21, 2021-2022 and 2022-23 increases

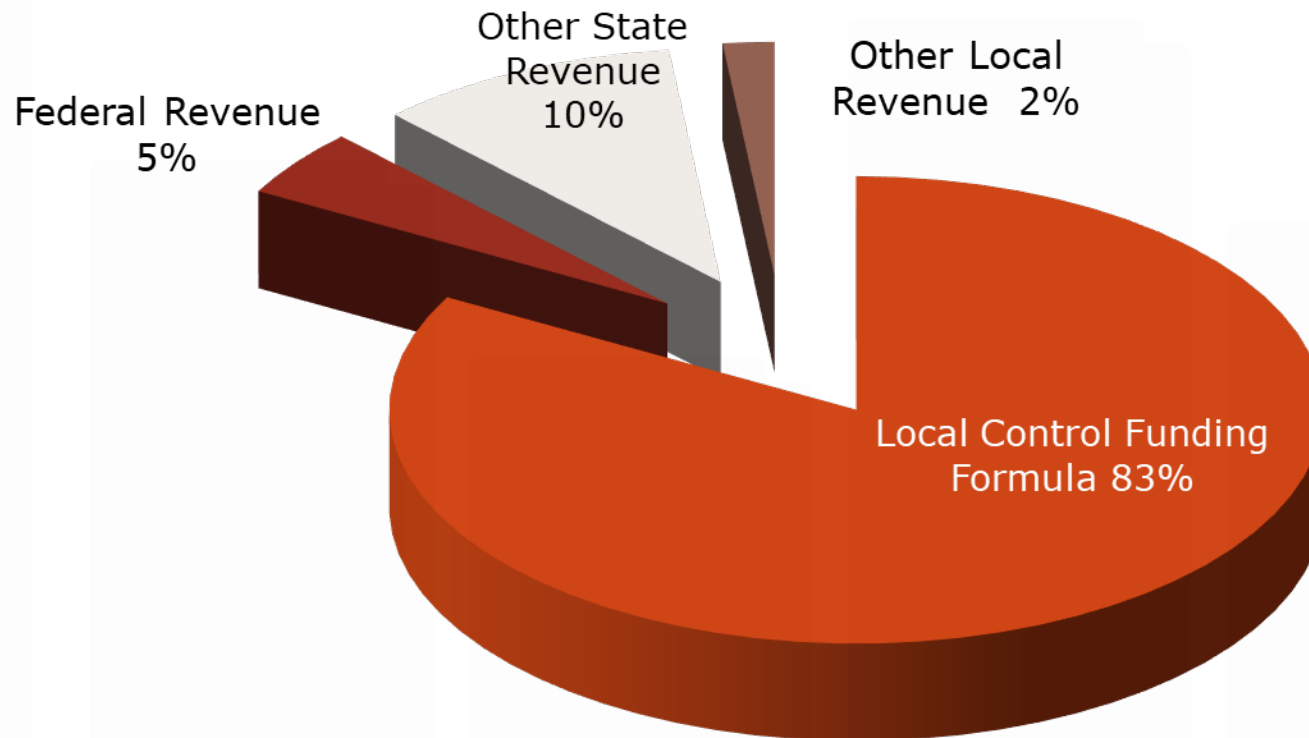


General Fund 2020-19 Proposed Adopted Budget Revenues

Unrestricted / Restricted Combined	2019-20 Estimated Actuals	2020-21 Proposed Budget	2021-22 Projected Budget	2022-23 Projected Budget
LCFF Source Revenues	\$138,192,697	\$127,772,729	\$127,912,582	\$127,981,948
Federal Revenues	\$6,176,447	\$7,236,437	\$5,787,996	\$5,787,996
Other State Revenues	\$17,483,202	\$16,197,898	\$15,628,564	\$15,628,564
Other Local Revenues	\$8,305,221	\$2,737,143	\$2,748,806	\$2,748,806
Total	\$170,157,567	\$153,944,207	\$152,077,948	\$152,147,314



2020-21 Proposed General Fund Revenue Summary





General Fund

2020-21 Proposed Adopted Budget Expenditures

Unrestricted / Restricted Expenditures	Estimated Actuals 2019-20	Proposed Budget 2020-21	Projected Budget 2021-22	Projected Budget 2022-23
Certificated Salaries	\$74,781,509	\$72,487,936	\$74,047,902	\$75,607,868
Classified Salaries	27,907,350	28,037,795	29,176,521	29,917,292
Employee Benefits	36,882,425	36,276,748	38,348,717	43,224,412
Books, Supplies	8,923,457	4,322,306	5,656,212	3,054,424
Services/Other Operations	18,920,322	18,023,368	17,139,980	18,120,846
Capital Outlay	223,913	161,915	0	0
Other Outgo	2,189,450	2,471,879	2,272,506	2,477,006
Other Adjustments*		(9,000,000)	(14,401,762)	(21,701,762)
Total	\$169,828,426	\$152,781,947	\$152,240,076	150,700,086



Contribution

Program Contributions from General Fund Unrestricted to Restricted:

	2019-20	2020-21	2021-22	2022-23
Special Education	\$20,266,247	\$21,257,871	\$22,934,359	\$24,610,847
Routine Restricted Maintenance	\$4,896,241	\$4,893,582	\$4,835,879	\$5,008,679
District Rentals Revenue	(\$339,777)	(\$340,192)	(\$340,192)	(\$340,192)
Totals:	\$24,822,711	\$25,811,261	\$27,430,046	\$29,279,334

Program Contributions from General Fund Unrestricted to Unrestricted Programs:

	2019-20	2020-21	2021-22	2022-23
Special Education Transportation	\$1,650,625	\$1,839,931	\$1,895,129	\$1,950,327
Unrestricted Operations	\$5,527,265	\$5,882,747	\$5,882,747	\$5,882,747
CDS	\$237,163	\$269,930	\$269,930	\$269,930
Total	\$7,415,053	\$7,992,608	\$8,047,806	\$8,103,004



Contribution

	2019-20	2020-21	2021-22	2022-23
Fund 11 – FACTS	\$192,972	\$183,782	\$183,782	\$183,782
Fund 12 – Child Development Fund	1,547,548	850,182	903,311	917,287
Fund 12 – Child Development Fund - LCAP Supplemental	209,372	135,846	135,846	135,846
Fund 14 – Deferred Maintenance	400,000	-0-	-0-	-0-
Totals:	\$2,349,892	\$1,169,810	\$1,222,939	\$1,236,915

Special Education Contribution Increases

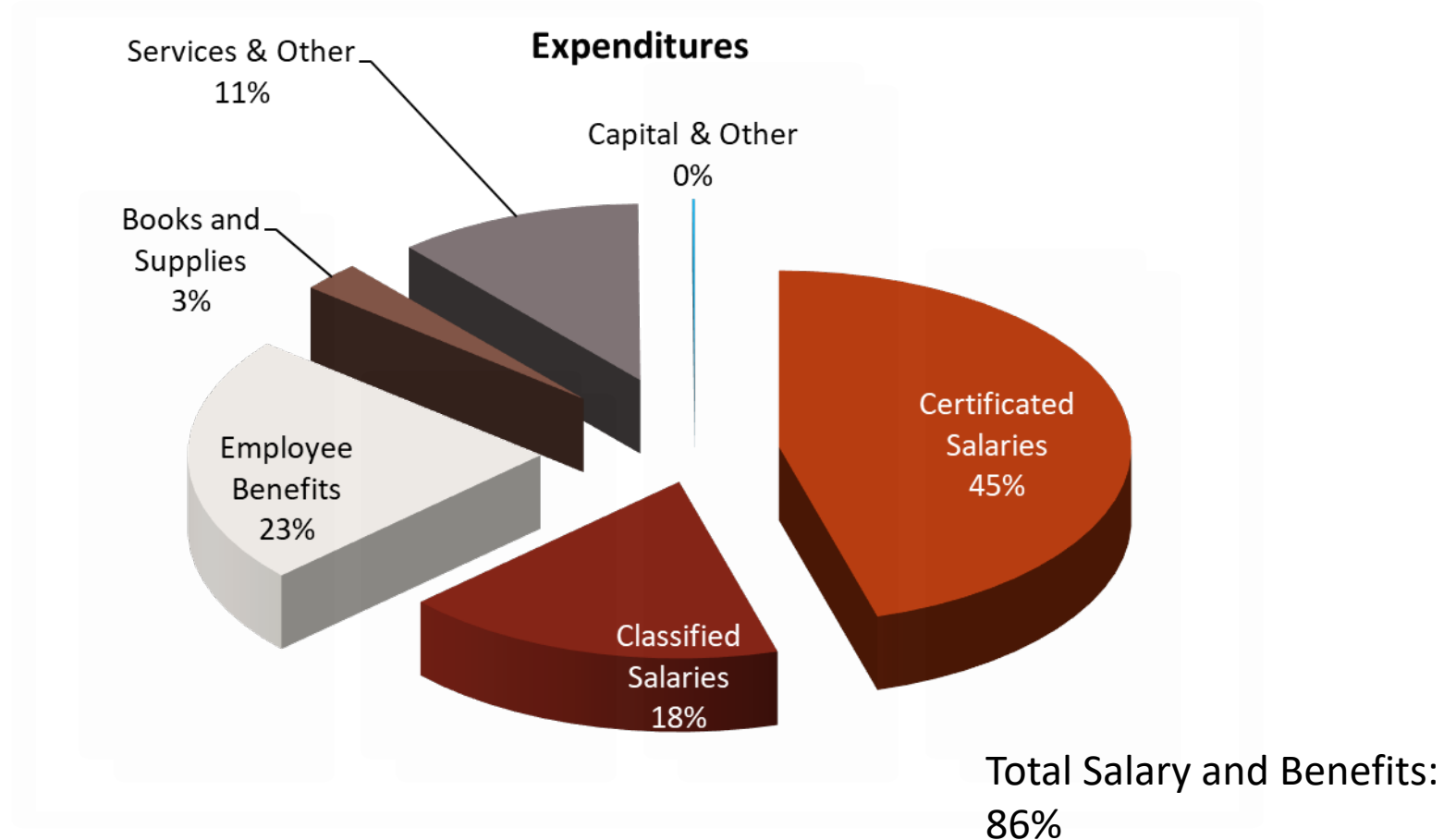
- Budgeting for vacant Behavioral Specialist, changing funding from one-time funding to SPED funding for current Occupational Therapist position, and allocating additional funds for contracted services in order to fulfill requirements for students in IEP

Child Development Contribution Increases

- Assuming lower enrollment
- Assumes the rate changes approved by the Board



2020-21 Proposed General Fund Expenditure Summary





Scenario of Potential Reductions

General Fund savings due to stimulus funding to cover COVID costs	\$488,000
Close Horace Mann	\$476,000
Positive Behavioral Interventions and Supports (PBIS)	\$90,000
Guided Language Acquisition Design (GLAD)	\$60,000
English Learner (EL) initial summer school credit	\$25,000
Advanced Placement (AP) Fees	\$40,000
Summer School-Secondary	\$200,000
Targeted Sections Secondary	\$218,520
Art Supplies	\$14,000
Art Professional Development	\$20,000
Musical Instrument & Repair	\$20,000
GATE Professional Development	\$5,000
GATE Coordinator .2	\$17,099
Reduce GATE Testing - use screener instead expanded test	\$10,000
Assessment and Accountability Technician	\$84,000
Total	\$1,767,619



Scenario of Potential Reductions

	BASA	CSEA	BTA
Arts/CTE Coordinator	\$177,200		
Secondary Assistant Principals (4)	\$540,000		
PE Assistants		\$146,053	
Library Coordinators reduce by half		\$144,000	
Intervention Specialists reduce by half		\$543,500	
Media Techs reduce by half		\$137,300	
English Language Development (ELD) Specialists reduce by half			\$216,000
Elementary Music Teachers			\$180,600
World language Teachers			\$171,178
Curriculum Specialists reduce by half			\$624,400
Middle School Counselors (3)			\$330,000
High School Counselors (2)			\$218,000
Increase Class Size			\$3,804,320
Total	\$717,200	\$970,853	\$5,544,498
Total of previous slide			\$1,767,619
Total Reductions			\$9,000,170



Scenario of Potential Reductions

Horace Mann – All families paying market rate

- Assuming all families, current and new, start paying market rates
- Increasing the Board approved adopted 2020-2021 market rates in order to break even

	<u>2020-21 Proposed Rates</u>	<u>Market Rate Adopted 20-21</u>
Infants - 1-2 year olds	\$ 731	\$ 438
Preschool 2-3 year olds	\$ 410	\$ 376
Preschool 3-4 year olds	\$ 436	\$ 335
Preschool 4-5 year olds	\$ 335	\$ 335



Scenario of Negotiated Cost Estimates

	Board	Superintendent	BASA	CSEA	BTA
Freeze Step and Column			\$95,255	\$205,946	\$724,047
One furlough day		\$1,325	\$49,170	\$72,628	\$337,617
1% reduction in pay	\$300	\$2,500	\$138,708	\$296,485	\$731,158



General Fund Multi-Year Projection

	2020-21	2021-22	2022-23
Beginning Balance	\$9,809,305	\$9,783,168	\$8,398,099
Revenue	\$153,944,207	\$152,077,948	\$152,147,314
Expense	\$161,781,947	\$166,641,838	\$172,401,848
Reductions for Fiscal Solvency	(\$9,000,000)	(\$14,401,762)	(\$21,701,762)
Non Spendable	\$100,060	\$100,060	\$100,060
Restricted Gift Carryover	\$2,400,000	\$2,400,000	\$2,400,000
Federal CARES – COVID Funding	\$1,405,905	-0-	-0-
Vacation Liability	\$272,000	\$272,000	\$272,000
CSEA Job Study	\$390,000	\$390,000	\$390,000
BASA 18-19 & 19-20 1%	\$420,000	\$560,000	\$700,000
Reserve (REU) 3%	\$4,619,110	\$4,603,890	\$4,558,110
Board REU up to 3%	\$176,091	\$72,149	\$188,241
Unassigned Fund Balance	-0-	-0-	-0-



Ending Fund Balance in Excess of Reserve for Economic Uncertainties (REU)

Per Ed Code Section 42127(a)(2)(B) Districts must provide information at a public hearing prior to budget adoption on all balances assigned and unassigned in excess of the minimum recommended reserve for economic uncertainties (REU)



General Fund Multi-Year Projection

	2020-21	2021-22	2022-23
Beginning Balance	\$9,809,305	\$9,783,168	\$8,398,099
Revenue	\$153,944,207	\$152,077,948	\$152,147,314
Expense	\$161,781,947	\$166,641,838	\$172,401,848
Reductions for Fiscal Solvency	(\$9,000,000)	(\$14,401,762)	(\$21,701,762)
Non Spendable	\$100,060	\$100,060	\$100,060
Restricted Gift Carryover	\$2,400,000	\$2,400,000	\$2,400,000
Federal CARES – COVID Funding	\$1,405,905	-0-	-0-
Vacation Liability	\$272,000	\$272,000	\$272,000
CSEA Job Study	\$390,000	\$390,000	\$390,000
BASA 18-19 & 19-20 1%	\$420,000	\$560,000	\$700,000
Reserve (REU) 3%	\$4,619,110	\$4,603,890	\$4,558,110
Board REU up to 3%	\$176,091	\$72,149	\$188,241
Unassigned Fund Balance	-0-	-0-	-0-



Burbank Unified School District Educational Protection Account – EPA Spending Plan 2020-21

Matt Hill, Superintendent

Debbie Kukta, Assistant Superintendent, Administrative Services

Alyssa Low, Director, Fiscal Services

Carin Wantland, Assistant Supervisor of Budget and Finance



EPA Spending Plan

- Educational Protection Account is an accumulation of new revenues generated by Proposition 30
- The District must have the Board of Education approve a Resolution for LA County of Education outlining our spending plan.
- The EPA funds are part of the LCFF funding formula which is estimated to be **\$24,217,896** for 2020-21 Fiscal Year
- The District plans to spend 100% on Certificated teacher salaries and related benefits.
- Revenue and Expenditures must be posted on the District website.
- The EPA must be audited by our external auditors



Questions

Comments

	Estimated Actuals 2019-20			Adopted Budget 2020-21			PROJECTED 2021-22			PROJECTED 2022-23		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES												
1) LCFF/ Revenue Limit Sources	138,192,697	0	138,192,697	127,772,729	0	127,772,729	127,912,582	0	127,912,582	127,981,948	0	127,981,948
2) Federal Revenue	0	6,176,447	6,176,447	0	7,236,437	7,236,437	0	5,787,996	5,787,996		5,787,996	5,787,996
3) State Revenue	4,253,802	13,229,400	17,483,202	2,916,655	13,281,243	16,197,898	2,916,655	12,711,909	15,628,564	2,916,655	12,711,909	15,628,564
4) Local Revenue	805,492	7,499,729	8,305,221	796,790	1,940,353	2,737,143	808,453	1,940,353	2,748,806	808,453	1,940,353	2,748,806
5) TOTAL, REVENUES	143,251,991	26,905,576	170,157,567	131,486,174	22,458,033	153,944,207	131,637,690	20,440,258	152,077,948	131,707,056	20,440,258	152,147,314
B. EXPENDITURES												
1) Cert Sal	61,908,984	12,872,525	74,781,509	60,022,497	12,465,439	72,487,936	61,303,162	12,744,740	74,047,902	62,205,582	13,402,286	75,607,868
2) Class Sal	16,412,587	11,494,763	27,907,350	16,202,519	11,835,276	28,037,795	16,823,302	12,353,219	29,176,521	17,046,130	12,871,162	29,917,292
3) Benefits	27,842,385	9,040,040	36,882,425	26,287,545	9,989,203	36,276,748	27,592,062	10,756,655	38,348,717	31,235,609	11,988,803	43,224,412
4) Bks&Supp	1,744,788	7,178,669	8,923,457	1,500,171	2,822,135	4,322,306	1,526,124	4,130,088	5,656,212	1,558,478	1,495,946	3,054,424
5) Servs, othr	8,946,366	9,973,956	18,920,322	9,762,162	8,261,206	18,023,368	9,767,262	7,372,718	17,139,980	10,138,741	7,982,104	18,120,846
6) Capital	9,644	214,269	223,913	70,999	90,916	161,915	0	0	0	0	0	0
7) Other Outgo (excl Indirect)	1,702,625	1,318,458	3,021,083	1,946,056	1,318,458	3,264,514	1,835,332	1,378,958	3,214,290	1,907,332	1,439,458	3,346,790
8) Other Outgo (Indirect):	(1,542,359)	710,726	(831,633)	(1,370,892)	578,257	(792,635)	(1,481,616)	539,832	(941,784)	(1,409,616)	539,832	(869,784)
9) Other Adjustments - 2020-21				(9,000,000)	0	(9,000,000)	(1,601,762)	0	(1,601,762)	(1,601,762)	0	(1,601,762)
10) Other Adjustments - 2021-22							(12,800,000)	0	(12,800,000)	(12,800,000)	0	(12,800,000)
11) Other Adjustments - 2022-23										(7,300,000)		(7,300,000)
9) TOTAL, EXPENDITURES	117,025,020	52,803,406	169,828,426	105,421,057	47,360,890	152,781,947	102,963,866	49,276,210	152,240,076	100,980,494	49,719,592	150,700,086
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	26,226,971	(25,897,830)	329,141	26,065,117	(24,902,857)	1,162,260	28,673,824	(28,835,952)	(162,128)	30,726,562	(29,279,334)	1,447,228
	14,662			14,700			14,700			14,700		
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
b) Transfers Out	(2,437,539)	0	(2,437,539)	(1,188,396)	0	(1,188,396)	(1,222,939)	0	(1,222,939)	(1,236,915)		(1,236,915)
2) Other Sources/Uses												
a) Sources												
b) Uses												
3) Contributions	(24,822,711)	24,822,711	0	(25,811,261)	25,811,261	0	(27,430,046)	27,430,046	0	(29,279,334)	29,279,334	0
4) TOTAL, OTHER FINANCING SOURCES/USES	(27,260,250)	24,822,711	(2,437,539)	(26,999,657)	25,811,261	(1,188,396)	(28,652,985)	27,430,046	(1,222,939)	(30,516,249)	29,279,334	(1,236,915)
	144,285,270		172,265,965	132,420,714		153,970,343	131,616,851		153,463,015	131,496,743		151,937,001
E) INCREASE (DECREASE) IN FUND BALANCE	(1,033,279)	(1,075,119)	(2,108,398)	(934,540)	908,404	(26,136)	20,839	(1,405,906)	(1,385,067)	210,313	1	210,313
F) FUND BALANCE RESERVES												
1) Beginning Fund Balance												
a) As of July 1 - Unaudited	7,945,082	3,972,621	11,917,704	6,911,802	2,897,502	9,809,305	5,977,261	3,805,906	9,783,168	5,998,099	2,400,000	8,398,099
b) Audit Adjustments/Other Restatements												
c) Committed Carryover												
d) Adjusted Beginning Balance	7,945,082	3,972,621	11,917,704	6,911,802	2,897,502	9,809,305	5,977,261	3,805,906	9,783,168	5,998,099	2,400,000	8,398,099
2) Ending Balance, June 30	6,911,802	2,897,502	9,809,305	5,977,261	3,805,906	9,783,168	5,998,099	2,400,000	8,398,099	6,208,411	2,400,000	8,608,411
Components of Ending Fund Balance												
a) Nonspendable												
Revolving Cash	25,060		25,060	25,060		25,060	25,060		25,060	25,060		25,060
Stores	75,000		75,000	75,000		75,000	75,000		75,000	75,000		75,000
One time Allocated Funds	0		0	0		0	0		0	0		0
Site carry over	0	0	0	0		0	0		0	0		0
Restricted Gift carry over		2,400,000	2,400,000		2,400,000	2,400,000		2,400,000	2,400,000		2,400,000	2,400,000
CTE (formerly ROP)	0		0	0		0	0		0	0		0
ILA Location Science portable	0		0	0		0	0		0	0		0
Low Performing Grant	0	497,502	497,502	0		0	0		0	0		0
d) One time 1% Set Aside compensation	0		0	0		0	0		0	0		0
e) Assigned LCAP Supplemental Cumulative	0		0	0		0	0		0	0		0
Restricted Assigned - CARES Act one time funding			0		1,405,905	1,405,905			0			0
BASA 18-19 & 19-20 1%	280,000		280,000	420,000		420,000	560,000		560,000	700,000		700,000
CSEA Job Study	390,000		390,000	390,000		390,000	390,000		390,000	390,000		390,000
Cur Yr Unused and Over Accrued Vac Liab (w/bene)			0	272,000		272,000	272,000		272,000	272,000		272,000
f) Unassigned/Unappropriated												
Reserve for Economic Uncertainties 3%	5,167,979		5,167,979	4,619,110		4,619,110	4,603,890		4,603,890	4,558,110		4,558,110
Board Approved Reserve 9789 3%	973,763		973,763	176,091		176,091	72,149		72,149	188,241		188,241
Unassigned/Unappropriated Amount	0	0	(0)	0	0	(0)	(0)	(0)	0	(0)	0	0

ANNUAL BUDGET REPORT:
July 1, 2020 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: Burbank Unified School District

Date: June 19, 2020

Place: Burbank USD Website

Date: June 25, 2020

Time: 07:00 PM

Adoption Date: June 25, 2020

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Debbie Kukta

Telephone: 818-729-4473

Title: Assistant Superintendent of Admin Services

E-mail: debbiekukta@burbankusd.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 (2019-20) 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	
			n/a	
			n/a	
			n/a	
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 an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Dec 31, 2020	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		138,192,697.00	0.00	138,192,697.00	127,772,729.00	0.00	127,772,729.00	-7.5%
2) Federal Revenue	8100-8299		0.00	6,176,447.00	6,176,447.00	0.00	7,236,437.00	7,236,437.00	17.2%
3) Other State Revenue	8300-8599		4,253,802.00	13,229,400.00	17,483,202.00	2,916,655.00	13,281,243.00	16,197,898.00	-7.4%
4) Other Local Revenue	8600-8799		805,492.00	7,499,729.00	8,305,221.00	796,790.00	1,940,353.00	2,737,143.00	-67.0%
5) TOTAL, REVENUES			143,251,991.00	26,905,576.00	170,157,567.00	131,486,174.00	22,458,033.00	153,944,207.00	-9.5%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		61,908,984.00	12,872,525.00	74,781,509.00	60,022,497.00	12,465,439.00	72,487,936.00	-3.1%
2) Classified Salaries	2000-2999		16,412,587.00	11,494,763.00	27,907,350.00	16,202,519.00	11,835,276.00	28,037,795.00	0.5%
3) Employee Benefits	3000-3999		27,842,385.00	9,040,040.00	36,882,425.00	26,287,545.00	9,989,203.00	36,276,748.00	-1.6%
4) Books and Supplies	4000-4999		1,744,788.00	7,178,669.00	8,923,457.00	1,500,171.00	2,822,135.00	4,322,306.00	-51.6%
5) Services and Other Operating Expenditures	5000-5999		8,946,366.00	9,973,956.00	18,920,322.00	9,762,162.00	8,261,206.00	18,023,368.00	-4.7%
6) Capital Outlay	6000-6999		9,644.00	214,269.00	223,913.00	70,999.00	90,916.00	161,915.00	-27.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,702,625.00	1,318,458.00	3,021,083.00	1,946,056.00	1,318,458.00	3,264,514.00	8.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,542,359.00)	710,726.00	(831,633.00)	(1,370,892.00)	578,257.00	(792,635.00)	-4.7%
9) TOTAL, EXPENDITURES			117,025,020.00	52,803,406.00	169,828,426.00	114,421,057.00	47,360,890.00	161,781,947.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,226,971.00	(25,897,830.00)	329,141.00	17,065,117.00	(24,902,857.00)	(7,837,740.00)	-2481.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		2,437,539.00	0.00	2,437,539.00	1,188,396.00	0.00	1,188,396.00	-51.2%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	9,000,000.00	0.00	9,000,000.00	New
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(24,822,711.00)	24,822,711.00	0.00	(25,811,261.00)	25,811,261.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,260,250.00)	24,822,711.00	(2,437,539.00)	(17,999,657.00)	25,811,261.00	7,811,604.00	-420.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,033,279.00)	(1,075,119.00)	(2,108,398.00)	(934,540.00)	908,404.00	(26,136.00)	-98.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,945,081.00	3,972,621.00	11,917,702.00	6,911,802.00	2,897,502.00	9,809,304.00	-17.7%
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)			7,945,081.00	3,972,621.00	11,917,702.00	6,911,802.00	2,897,502.00	9,809,304.00	-17.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,945,081.00	3,972,621.00	11,917,702.00	6,911,802.00	2,897,502.00	9,809,304.00	-17.7%
2) Ending Balance, June 30 (E + F1e)			6,911,802.00	2,897,502.00	9,809,304.00	5,977,262.00	3,805,906.00	9,783,168.00	-0.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	25,060.00	0.00	25,060.00	New
Stores		9712	0.00	0.00	0.00	75,000.00	0.00	75,000.00	New
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,897,505.00	2,897,505.00	0.00	3,805,909.00	3,805,909.00	31.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	434,796.00	0.00	434,796.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,477,006.00	0.00	6,477,006.00	5,877,202.00	0.00	5,877,202.00	-9.3%
Unassigned/Unappropriated Amount		9790	0.00	(3.00)	(3.00)	0.00	(3.00)	(3.00)	0.0%

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

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	63,405,467.00	0.00	63,405,467.00	48,168,460.00	0.00	48,168,460.00	-24.0%
Education Protection Account State Aid - Current Year		8012	24,652,692.00	0.00	24,652,692.00	24,217,896.00	0.00	24,217,896.00	-1.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	180,934.00	0.00	180,934.00	180,934.00	0.00	180,934.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	194,501.00	0.00	194,501.00	194,501.00	0.00	194,501.00	0.0%
County & District Taxes Secured Roll Taxes		8041	35,881,535.00	0.00	35,881,535.00	41,133,370.00	0.00	41,133,370.00	14.6%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	1,159,553.00	0.00	1,159,553.00	1,159,553.00	0.00	1,159,553.00	0.0%
Supplemental Taxes		8044	751,877.00	0.00	751,877.00	751,877.00	0.00	751,877.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,647,472.00	0.00	3,647,472.00	3,647,472.00	0.00	3,647,472.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,318,666.00	0.00	8,318,666.00	8,318,666.00	0.00	8,318,666.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			138,192,697.00	0.00	138,192,697.00	127,772,729.00	0.00	127,772,729.00	-7.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			138,192,697.00	0.00	138,192,697.00	127,772,729.00	0.00	127,772,729.00	-7.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,868,926.00	2,868,926.00	0.00	2,868,926.00	2,868,926.00	0.0%
Special Education Discretionary Grants		8182	0.00	248,769.00	248,769.00	0.00	248,769.00	248,769.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,903,223.00	1,903,223.00		1,678,464.00	1,678,464.00	-11.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		338,676.00	338,676.00		288,297.00	288,297.00	-14.9%
Title III, Part A, Immigrant Student Program	4201	8290		52,309.00	52,309.00		50,822.00	50,822.00	-2.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		259,913.00	259,913.00		166,295.00	166,295.00	-36.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		145,355.00	145,355.00		170,664.00	170,664.00	17.4%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		76,157.00	76,157.00		74,956.00	74,956.00	-1.6%
All Other Federal Revenue	All Other	8290	0.00	283,119.00	283,119.00	0.00	1,689,244.00	1,689,244.00	496.7%
TOTAL, FEDERAL REVENUE			0.00	6,176,447.00	6,176,447.00	0.00	7,236,437.00	7,236,437.00	17.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		8,307,614.00	8,307,614.00		8,940,188.00	8,940,188.00	7.6%
Prior Years	6500	8319		17,034.00	17,034.00		17,034.00	17,034.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	627,095.00	0.00	627,095.00	627,095.00	0.00	627,095.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,243,420.00	1,073,188.00	3,316,608.00	2,243,420.00	1,073,188.00	3,316,608.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		603,835.00	603,835.00		603,835.00	603,835.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		437,711.00	437,711.00		502,256.00	502,256.00	14.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,383,287.00	2,790,018.00	4,173,305.00	46,140.00	2,144,742.00	2,190,882.00	-47.5%
TOTAL, OTHER STATE REVENUE			4,253,802.00	13,229,400.00	17,483,202.00	2,916,655.00	13,281,243.00	16,197,898.00	-7.4%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	435,439.00	435,439.00	0.00	435,439.00	435,439.00	0.0%
Interest		8660	700,000.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	103,083.00	103,083.00	0.00	103,083.00	103,083.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	400.00	0.00	400.00	400.00	0.00	400.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	105,092.00	6,221,583.00	6,326,675.00	96,390.00	662,207.00	758,597.00	-88.0%
Tuition		8710	0.00	739,624.00	739,624.00	0.00	739,624.00	739,624.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			805,492.00	7,499,729.00	8,305,221.00	796,790.00	1,940,353.00	2,737,143.00	-67.0%
TOTAL, REVENUES			143,251,991.00	26,905,576.00	170,157,567.00	131,486,174.00	22,458,033.00	153,944,207.00	-9.5%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	50,229,930.00	10,541,346.00	60,771,276.00	48,835,700.00	10,426,910.00	59,262,610.00	-2.5%
Certificated Pupil Support Salaries		1200	4,068,670.00	440,323.00	4,508,993.00	4,061,454.00	441,778.00	4,503,232.00	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,325,740.00	259,177.00	5,584,917.00	5,426,567.00	271,082.00	5,697,649.00	2.0%
Other Certificated Salaries		1900	2,284,644.00	1,631,679.00	3,916,323.00	1,698,776.00	1,325,669.00	3,024,445.00	-22.8%
TOTAL, CERTIFICATED SALARIES			61,908,984.00	12,872,525.00	74,781,509.00	60,022,497.00	12,465,439.00	72,487,936.00	-3.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,350,284.00	6,644,674.00	7,994,958.00	1,375,780.00	6,705,155.00	8,080,935.00	1.1%
Classified Support Salaries		2200	6,479,291.00	3,730,435.00	10,209,726.00	6,229,390.00	4,011,949.00	10,241,339.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,598,107.00	145,893.00	1,744,000.00	1,557,515.00	127,864.00	1,685,379.00	-3.4%
Clerical, Technical and Office Salaries		2400	6,339,498.00	433,935.00	6,773,433.00	6,297,403.00	439,108.00	6,736,511.00	-0.5%
Other Classified Salaries		2900	645,407.00	539,826.00	1,185,233.00	742,431.00	551,200.00	1,293,631.00	9.1%
TOTAL, CLASSIFIED SALARIES			16,412,587.00	11,494,763.00	27,907,350.00	16,202,519.00	11,835,276.00	28,037,795.00	0.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,357,450.00	2,107,111.00	12,464,561.00	9,068,217.00	2,152,171.00	11,220,388.00	-10.0%
PERS		3201-3202	3,240,809.00	2,185,061.00	5,425,870.00	3,093,404.00	2,722,217.00	5,815,621.00	7.2%
OASDI/Medicare/Alternative		3301-3302	2,213,063.00	1,075,905.00	3,288,968.00	2,184,591.00	1,128,400.00	3,312,991.00	0.7%
Health and Welfare Benefits		3401-3402	9,823,301.00	2,984,787.00	12,808,088.00	10,188,386.00	3,297,887.00	13,486,273.00	5.3%
Unemployment Insurance		3501-3502	39,290.00	12,307.00	51,597.00	38,327.00	12,035.00	50,362.00	-2.4%
Workers' Compensation		3601-3602	2,168,472.00	674,869.00	2,843,341.00	1,714,620.00	676,493.00	2,391,113.00	-15.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,842,385.00	9,040,040.00	36,882,425.00	26,287,545.00	9,989,203.00	36,276,748.00	-1.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	10,769.00	694,039.00	704,808.00	11,869.00	1,073,338.00	1,085,207.00	54.0%
Books and Other Reference Materials		4200	12,634.00	64,142.00	76,776.00	15,885.00	21,113.00	36,998.00	-51.8%
Materials and Supplies		4300	1,671,861.00	6,096,905.00	7,768,766.00	1,468,750.00	1,727,683.00	3,196,433.00	-58.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	49,524.00	323,583.00	373,107.00	3,667.00	1.00	3,668.00	-99.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,744,788.00	7,178,669.00	8,923,457.00	1,500,171.00	2,822,135.00	4,322,306.00	-51.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	427,029.00	427,029.00	0.00	427,029.00	427,029.00	0.0%
Travel and Conferences		5200	16,560.00	41,892.00	58,452.00	62,001.00	32,489.00	94,490.00	61.7%
Dues and Memberships		5300	47,248.00	952.00	48,200.00	46,170.00	952.00	47,122.00	-2.2%
Insurance		5400 - 5450	1,093,994.00	0.00	1,093,994.00	1,692,342.00	0.00	1,692,342.00	54.7%
Operations and Housekeeping Services		5500	2,971,203.00	29,502.00	3,000,705.00	3,022,429.00	29,778.00	3,052,207.00	1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	504,003.00	509,002.00	1,013,005.00	523,697.00	73,279.00	596,976.00	-41.1%
Transfers of Direct Costs		5710	51,987.00	(51,987.00)	0.00	54,234.00	(54,234.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(197,949.00)	0.00	(197,949.00)	(210,170.00)	0.00	(210,170.00)	6.2%
Professional/Consulting Services and Operating Expenditures		5800	4,239,407.00	9,006,245.00	13,245,652.00	4,332,289.00	7,740,893.00	12,073,182.00	-8.9%
Communications		5900	219,913.00	11,321.00	231,234.00	239,170.00	11,020.00	250,190.00	8.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,946,366.00	9,973,956.00	18,920,322.00	9,762,162.00	8,261,206.00	18,023,368.00	-4.7%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	31,571.00	31,571.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	370.00	124,392.00	124,762.00	0.00	90,916.00	90,916.00	-27.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	9,274.00	42,121.00	51,395.00	70,999.00	0.00	70,999.00	38.1%
Equipment Replacement		6500	0.00	16,185.00	16,185.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			9,644.00	214,269.00	223,913.00	70,999.00	90,916.00	161,915.00	-27.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,015,034.00	1,015,034.00	0.00	1,015,034.00	1,015,034.00	0.0%
Payments to County Offices		7142	62,784.00	0.00	62,784.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	485,351.00	30,772.00	516,123.00	476,626.00	30,772.00	507,398.00	-1.7%
Other Debt Service - Principal		7439	1,154,490.00	272,652.00	1,427,142.00	1,469,430.00	272,652.00	1,742,082.00	22.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,702,625.00	1,318,458.00	3,021,083.00	1,946,056.00	1,318,458.00	3,264,514.00	8.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(710,726.00)	710,726.00	0.00	(578,257.00)	578,257.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(831,633.00)	0.00	(831,633.00)	(792,635.00)	0.00	(792,635.00)	-4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,542,359.00)	710,726.00	(831,633.00)	(1,370,892.00)	578,257.00	(792,635.00)	-4.7%
TOTAL, EXPENDITURES			117,025,020.00	52,803,406.00	169,828,426.00	114,421,057.00	47,360,890.00	161,781,947.00	-4.7%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	1,756,920.00	0.00	1,756,920.00	986,028.00	0.00	986,028.00	-43.9%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	87,647.00	0.00	87,647.00	18,585.00	0.00	18,585.00	-78.8%
Other Authorized Interfund Transfers Out		7619	592,972.00	0.00	592,972.00	183,783.00	0.00	183,783.00	-69.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,437,539.00	0.00	2,437,539.00	1,188,396.00	0.00	1,188,396.00	-51.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	9,000,000.00	0.00	9,000,000.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	9,000,000.00	0.00	9,000,000.00	New
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(24,822,711.00)	24,822,711.00	0.00	(25,811,261.00)	25,811,261.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(24,822,711.00)	24,822,711.00	0.00	(25,811,261.00)	25,811,261.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(27,260,250.00)	24,822,711.00	(2,437,539.00)	(17,999,657.00)	25,811,261.00	7,811,604.00	-420.5%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	138,192,697.00	0.00	138,192,697.00	127,772,729.00	0.00	127,772,729.00	-7.5%
2) Federal Revenue		8100-8299	0.00	6,176,447.00	6,176,447.00	0.00	7,236,437.00	7,236,437.00	17.2%
3) Other State Revenue		8300-8599	4,253,802.00	13,229,400.00	17,483,202.00	2,916,655.00	13,281,243.00	16,197,898.00	-7.4%
4) Other Local Revenue		8600-8799	805,492.00	7,499,729.00	8,305,221.00	796,790.00	1,940,353.00	2,737,143.00	-67.0%
5) TOTAL, REVENUES			143,251,991.00	26,905,576.00	170,157,567.00	131,486,174.00	22,458,033.00	153,944,207.00	-9.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	70,111,176.00	35,858,536.00	105,969,712.00	66,571,974.00	33,368,299.00	99,940,273.00	-5.7%
2) Instruction - Related Services	2000-2999		14,530,816.00	5,038,725.00	19,569,541.00	14,082,255.00	4,085,244.00	18,167,499.00	-7.2%
3) Pupil Services	3000-3999		9,562,752.00	2,764,603.00	12,327,355.00	9,099,264.00	3,081,950.00	12,181,214.00	-1.2%
4) Ancillary Services	4000-4999		817,844.00	560,635.00	1,378,479.00	875,809.00	0.00	875,809.00	-36.5%
5) Community Services	5000-5999		6,297.00	145,702.00	151,999.00	14,960.00	87,217.00	102,177.00	-32.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,668,484.00	1,238,873.00	11,907,357.00	11,701,168.00	588,657.00	12,289,825.00	3.2%
8) Plant Services	8000-8999		9,562,286.00	5,877,874.00	15,440,160.00	10,066,831.00	4,831,065.00	14,897,896.00	-3.5%
9) Other Outgo	9000-9999		1,765,365.00	1,318,458.00	3,083,823.00	2,008,796.00	1,318,458.00	3,327,254.00	7.9%
10) TOTAL, EXPENDITURES			117,025,020.00	52,803,406.00	169,828,426.00	114,421,057.00	47,360,890.00	161,781,947.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,226,971.00	(25,897,830.00)	329,141.00	17,065,117.00	(24,902,857.00)	(7,837,740.00)	-2481.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,437,539.00	0.00	2,437,539.00	1,188,396.00	0.00	1,188,396.00	-51.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	9,000,000.00	0.00	9,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,822,711.00)	24,822,711.00	0.00	(25,811,261.00)	25,811,261.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,260,250.00)	24,822,711.00	(2,437,539.00)	(17,999,657.00)	25,811,261.00	7,811,604.00	-420.5%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Function Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,033,279.00)	(1,075,119.00)	(2,108,398.00)	(934,540.00)	908,404.00	(26,136.00)	-98.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,945,081.00	3,972,621.00	11,917,702.00	6,911,802.00	2,897,502.00	9,809,304.00	-17.7%
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)			7,945,081.00	3,972,621.00	11,917,702.00	6,911,802.00	2,897,502.00	9,809,304.00	-17.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,945,081.00	3,972,621.00	11,917,702.00	6,911,802.00	2,897,502.00	9,809,304.00	-17.7%
2) Ending Balance, June 30 (E + F1e)			6,911,802.00	2,897,502.00	9,809,304.00	5,977,262.00	3,805,906.00	9,783,168.00	-0.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	25,060.00	0.00	25,060.00	New
Stores		9712	0.00	0.00	0.00	75,000.00	0.00	75,000.00	New
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,897,505.00	2,897,505.00	0.00	3,805,909.00	3,805,909.00	31.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	434,796.00	0.00	434,796.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,477,006.00	0.00	6,477,006.00	5,877,202.00	0.00	5,877,202.00	-9.3%
Unassigned/Unappropriated Amount		9790	0.00	(3.00)	(3.00)	0.00	(3.00)	(3.00)	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	0.00	1,405,910.00
7510	Low-Performing Students Block Grant	497,506.00	0.00
9010	Other Restricted Local	2,399,999.00	2,399,999.00
Total, Restricted Balance		2,897,505.00	3,805,909.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	244,440.00	244,440.00	0.0%
3) Other State Revenue		8300-8599	2,700,357.00	2,700,357.00	0.0%
4) Other Local Revenue		8600-8799	217,222.00	272,690.00	25.5%
5) TOTAL, REVENUES			3,162,019.00	3,217,487.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,740,570.00	1,790,934.00	2.9%
2) Classified Salaries		2000-2999	805,090.00	784,884.00	-2.5%
3) Employee Benefits		3000-3999	832,478.00	849,326.00	2.0%
4) Books and Supplies		4000-4999	72,338.00	97,696.00	35.1%
5) Services and Other Operating Expenditures		5000-5999	193,413.00	214,260.00	10.8%
6) Capital Outlay		6000-6999	265,620.00	52,050.00	-80.4%
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	201,456.00	198,630.00	-1.4%
9) TOTAL, EXPENDITURES			4,110,965.00	3,987,780.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(948,946.00)	(770,293.00)	-18.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	192,972.00	183,783.00	-4.8%
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			192,972.00	183,783.00	-4.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(755,974.00)	(586,510.00)	-22.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,340,396.00	3,584,422.00	-17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,340,396.00	3,584,422.00	-17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,340,396.00	3,584,422.00	-17.4%
2) Ending Balance, June 30 (E + F1e)			3,584,422.00	2,997,912.00	-16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	201,241.00	201,241.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,383,181.00	2,796,671.00	-17.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	244,440.00	244,440.00	0.0%
TOTAL, FEDERAL REVENUE			244,440.00	244,440.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,669,564.00	2,669,564.00	0.0%
All Other State Revenue	All Other	8590	30,793.00	30,793.00	0.0%
TOTAL, OTHER STATE REVENUE			2,700,357.00	2,700,357.00	0.0%

			2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Description	Resource Codes	Object Codes			
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	65,927.00	65,927.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	134,967.00	180,629.00	33.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,328.00	26,134.00	60.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			217,222.00	272,690.00	25.5%
TOTAL, REVENUES			3,162,019.00	3,217,487.00	1.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,180,346.00	1,229,241.00	4.1%
Certificated Pupil Support Salaries		1200	151,254.00	149,311.00	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	170,969.00	170,944.00	0.0%
Other Certificated Salaries		1900	238,001.00	241,438.00	1.4%
TOTAL, CERTIFICATED SALARIES			1,740,570.00	1,790,934.00	2.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	321,891.00	294,567.00	-8.5%
Classified Support Salaries		2200	130,660.00	134,887.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	352,539.00	355,430.00	0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			805,090.00	784,884.00	-2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	260,763.00	284,391.00	9.1%
PERS		3201-3202	147,633.00	151,567.00	2.7%
OASDI/Medicare/Alternative		3301-3302	88,952.00	87,422.00	-1.7%
Health and Welfare Benefits		3401-3402	263,659.00	255,418.00	-3.1%
Unemployment Insurance		3501-3502	1,321.00	1,313.00	-0.6%
Workers' Compensation		3601-3602	70,150.00	69,215.00	-1.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			832,478.00	849,326.00	2.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	43,877.00	46,416.00	5.8%
Materials and Supplies		4300	26,616.00	43,511.00	63.5%
Noncapitalized Equipment		4400	1,845.00	7,769.00	321.1%
TOTAL, BOOKS AND SUPPLIES			72,338.00	97,696.00	35.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	8,000.00	8,000.00	0.0%
Travel and Conferences		5200	3,391.00	6,134.00	80.9%
Dues and Memberships		5300	250.00	258.00	3.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,101.00	41,189.00	17.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	5,500.00	120.0%
Professional/Consulting Services and Operating Expenditures		5800	120,662.00	129,310.00	7.2%
Communications		5900	23,509.00	23,869.00	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			193,413.00	214,260.00	10.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	264,725.00	22,050.00	-91.7%
Equipment		6400	895.00	30,000.00	3252.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			265,620.00	52,050.00	-80.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	201,456.00	198,630.00	-1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			201,456.00	198,630.00	-1.4%
TOTAL, EXPENDITURES			4,110,965.00	3,987,780.00	-3.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	192,972.00	183,783.00	-4.8%
(a) TOTAL, INTERFUND TRANSFERS IN			192,972.00	183,783.00	-4.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			192,972.00	183,783.00	-4.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	244,440.00	244,440.00	0.0%
3) Other State Revenue		8300-8599	2,700,357.00	2,700,357.00	0.0%
4) Other Local Revenue		8600-8799	217,222.00	272,690.00	25.5%
5) TOTAL, REVENUES			3,162,019.00	3,217,487.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,062,248.00	2,102,170.00	1.9%
2) Instruction - Related Services	2000-2999		1,146,955.00	1,184,570.00	3.3%
3) Pupil Services	3000-3999		206,189.00	205,993.00	-0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		201,456.00	198,630.00	-1.4%
8) Plant Services	8000-8999		494,117.00	296,417.00	-40.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,110,965.00	3,987,780.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(948,946.00)	(770,293.00)	-18.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	192,972.00	183,783.00	-4.8%
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			192,972.00	183,783.00	-4.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(755,974.00)	(586,510.00)	-22.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,340,396.00	3,584,422.00	-17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,340,396.00	3,584,422.00	-17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,340,396.00	3,584,422.00	-17.4%
2) Ending Balance, June 30 (E + F1e)			3,584,422.00	2,997,912.00	-16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	201,241.00	201,241.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,383,181.00	2,796,671.00	-17.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6391	Adult Education Program	201,241.00	201,241.00
Total, Restricted Balance		201,241.00	201,241.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	190,044.00	231,966.00	22.1%
3) Other State Revenue		8300-8599	519,081.00	574,089.00	10.6%
4) Other Local Revenue		8600-8799	3,315,776.00	4,178,610.00	26.0%
5) TOTAL, REVENUES			4,024,901.00	4,984,665.00	23.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,591,727.00	1,641,889.00	3.2%
2) Classified Salaries		2000-2999	1,752,337.00	1,813,095.00	3.5%
3) Employee Benefits		3000-3999	1,446,061.00	1,433,941.00	-0.8%
4) Books and Supplies		4000-4999	135,163.00	201,285.00	48.9%
5) Services and Other Operating Expenditures		5000-5999	410,623.00	469,932.00	14.4%
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	445,910.00	410,551.00	-7.9%
9) TOTAL, EXPENDITURES			5,781,821.00	5,970,693.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,756,920.00)	(986,028.00)	-43.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,756,920.00	986,028.00	-43.9%
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			1,756,920.00	986,028.00	-43.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	22,126.00	38,171.00	72.5%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	167,918.00	193,795.00	15.4%
TOTAL, FEDERAL REVENUE			190,044.00	231,966.00	22.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	873.00	1,288.00	47.5%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	518,208.00	572,801.00	10.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			519,081.00	574,089.00	10.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	3,262,634.00	4,151,508.00	27.2%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	53,142.00	27,102.00	-49.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,315,776.00	4,178,610.00	26.0%
TOTAL, REVENUES			4,024,901.00	4,984,665.00	23.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,362,484.00	1,401,243.00	2.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	229,243.00	240,646.00	5.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,591,727.00	1,641,889.00	3.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,483,945.00	1,536,154.00	3.5%
Classified Support Salaries		2200	82,016.00	85,601.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	185,739.00	190,703.00	2.7%
Other Classified Salaries		2900	637.00	637.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,752,337.00	1,813,095.00	3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	174,673.00	153,389.00	-12.2%
PERS		3201-3202	427,444.00	449,604.00	5.2%
OASDI/Medicare/Alternative		3301-3302	186,240.00	193,341.00	3.8%
Health and Welfare Benefits		3401-3402	563,345.00	540,343.00	-4.1%
Unemployment Insurance		3501-3502	1,702.00	1,751.00	2.9%
Workers' Compensation		3601-3602	92,657.00	95,513.00	3.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,446,061.00	1,433,941.00	-0.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	61,551.00	94,477.00	53.5%
Noncapitalized Equipment		4400	2,302.00	2,238.00	-2.8%
Food		4700	71,310.00	104,570.00	46.6%
TOTAL, BOOKS AND SUPPLIES			135,163.00	201,285.00	48.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,288.00	2,260.00	75.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	82,145.00	84,728.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	120,351.00	126,709.00	5.3%
Professional/Consulting Services and Operating Expenditures		5800	204,559.00	253,660.00	24.0%
Communications		5900	2,280.00	2,575.00	12.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			410,623.00	469,932.00	14.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	445,910.00	410,551.00	-7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			445,910.00	410,551.00	-7.9%
TOTAL, EXPENDITURES			5,781,821.00	5,970,693.00	3.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,756,920.00	986,028.00	-43.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,756,920.00	986,028.00	-43.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,756,920.00	986,028.00	-43.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	190,044.00	231,966.00	22.1%
3) Other State Revenue		8300-8599	519,081.00	574,089.00	10.6%
4) Other Local Revenue		8600-8799	3,315,776.00	4,178,610.00	26.0%
5) TOTAL, REVENUES			4,024,901.00	4,984,665.00	23.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,235,399.00	4,342,692.00	2.5%
2) Instruction - Related Services	2000-2999		695,496.00	750,842.00	8.0%
3) Pupil Services	3000-3999		74,183.00	110,025.00	48.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		445,910.00	410,551.00	-7.9%
8) Plant Services	8000-8999		330,833.00	356,583.00	7.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,781,821.00	5,970,693.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,756,920.00)	(986,028.00)	-43.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,756,920.00	986,028.00	-43.9%
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			1,756,920.00	986,028.00	-43.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,553,463.00	1,995,469.00	28.5%
3) Other State Revenue		8300-8599	122,007.00	136,394.00	11.8%
4) Other Local Revenue		8600-8799	1,189,238.00	1,702,085.00	43.1%
5) TOTAL, REVENUES			2,864,708.00	3,833,948.00	33.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,614,317.00	1,652,706.00	2.4%
3) Employee Benefits		3000-3999	636,488.00	658,899.00	3.5%
4) Books and Supplies		4000-4999	1,157,700.00	1,234,000.00	6.6%
5) Services and Other Operating Expenditures		5000-5999	190,466.00	123,474.00	-35.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	184,267.00	183,454.00	-0.4%
9) TOTAL, EXPENDITURES			3,783,238.00	3,852,533.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(918,530.00)	(18,585.00)	-98.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	87,647.00	18,585.00	-78.8%
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			87,647.00	18,585.00	-78.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(830,883.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	830,883.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			830,883.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			830,883.00	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%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,553,463.00	1,995,469.00	28.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,553,463.00	1,995,469.00	28.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	122,007.00	136,394.00	11.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			122,007.00	136,394.00	11.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,189,238.00	1,694,991.00	42.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	7,094.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,189,238.00	1,702,085.00	43.1%
TOTAL, REVENUES			2,864,708.00	3,833,948.00	33.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	942,883.00	1,007,836.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	554,454.00	528,626.00	-4.7%
Clerical, Technical and Office Salaries		2400	99,574.00	100,244.00	0.7%
Other Classified Salaries		2900	17,406.00	16,000.00	-8.1%
TOTAL, CLASSIFIED SALARIES			1,614,317.00	1,652,706.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	279,763.00	296,374.00	5.9%
OASDI/Medicare/Alternative		3301-3302	119,613.00	123,548.00	3.3%
Health and Welfare Benefits		3401-3402	191,589.00	192,373.00	0.4%
Unemployment Insurance		3501-3502	803.00	822.00	2.4%
Workers' Compensation		3601-3602	44,720.00	45,782.00	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			636,488.00	658,899.00	3.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	111,303.00	133,500.00	19.9%
Noncapitalized Equipment		4400	8,188.00	100,500.00	1127.4%
Food		4700	1,038,209.00	1,000,000.00	-3.7%
TOTAL, BOOKS AND SUPPLIES			1,157,700.00	1,234,000.00	6.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,775.00	1,050.00	-40.8%
Dues and Memberships		5300	800.00	800.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,910.00	15,910.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250.00	250.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,098.00	77,961.00	3.8%
Professional/Consulting Services and Operating Expenditures		5800	93,015.00	24,085.00	-74.1%
Communications		5900	3,618.00	3,418.00	-5.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			190,466.00	123,474.00	-35.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	184,267.00	183,454.00	-0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			184,267.00	183,454.00	-0.4%
TOTAL, EXPENDITURES			3,783,238.00	3,852,533.00	1.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	87,647.00	18,585.00	-78.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			87,647.00	18,585.00	-78.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			87,647.00	18,585.00	-78.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,553,463.00	1,995,469.00	28.5%
3) Other State Revenue		8300-8599	122,007.00	136,394.00	11.8%
4) Other Local Revenue		8600-8799	1,189,238.00	1,702,085.00	43.1%
5) TOTAL, REVENUES			2,864,708.00	3,833,948.00	33.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,513,253.00	3,580,498.00	1.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		184,267.00	183,454.00	-0.4%
8) Plant Services	8000-8999		85,718.00	88,581.00	3.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,783,238.00	3,852,533.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(918,530.00)	(18,585.00)	-98.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	87,647.00	18,585.00	-78.8%
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			87,647.00	18,585.00	-78.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(830,883.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	830,883.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			830,883.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			830,883.00	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,827.00	14,146.00	-24.9%
5) TOTAL, REVENUES			18,827.00	14,146.00	-24.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	23,352.00	250,000.00	970.6%
6) Capital Outlay		6000-6999	89,382.00	61,080.00	-31.7%
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			112,734.00	311,080.00	175.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,907.00)	(296,934.00)	216.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			306,093.00	(296,934.00)	-197.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	655,788.00	961,881.00	46.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			655,788.00	961,881.00	46.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			655,788.00	961,881.00	46.7%
2) Ending Balance, June 30 (E + F1e)			961,881.00	664,947.00	-30.9%
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	961,881.00	664,947.00	-30.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,827.00	14,146.00	-24.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,827.00	14,146.00	-24.9%
TOTAL, REVENUES			18,827.00	14,146.00	-24.9%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,152.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,200.00	250,000.00	11263.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,352.00	250,000.00	970.6%
CAPITAL OUTLAY					
Land Improvements		6170	56,300.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	14,162.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	18,920.00	61,080.00	222.8%
TOTAL, CAPITAL OUTLAY			89,382.00	61,080.00	-31.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			112,734.00	311,080.00	175.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	400,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			400,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,827.00	14,146.00	-24.9%
5) TOTAL, REVENUES			18,827.00	14,146.00	-24.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		112,734.00	311,080.00	175.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			112,734.00	311,080.00	175.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(93,907.00)	(296,934.00)	216.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			306,093.00	(296,934.00)	-197.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	655,788.00	961,881.00	46.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			655,788.00	961,881.00	46.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			655,788.00	961,881.00	46.7%
2) Ending Balance, June 30 (E + F1e)			961,881.00	664,947.00	-30.9%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	961,881.00	664,947.00	-30.9%
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	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	213,236.00	210,069.00	-1.5%
5) TOTAL, REVENUES			213,236.00	210,069.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	79,039.00	44,520.00	-43.7%
3) Employee Benefits		3000-3999	34,377.00	21,197.00	-38.3%
4) Books and Supplies		4000-4999	256,537.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	110,781.00	85,074.00	-23.2%
6) Capital Outlay		6000-6999	1,413,374.00	3,827,008.00	170.8%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,894,108.00	3,977,799.00	110.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,680,872.00)	(3,767,730.00)	124.2%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,680,872.00)	(3,767,730.00)	124.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,910,360.00	10,229,488.00	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,910,360.00	10,229,488.00	-14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,910,360.00	10,229,488.00	-14.1%
2) Ending Balance, June 30 (E + F1e)			10,229,488.00	6,461,758.00	-36.8%
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	10,229,488.00	6,461,758.00	-36.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	213,236.00	210,069.00	-1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			213,236.00	210,069.00	-1.5%
TOTAL, REVENUES			213,236.00	210,069.00	-1.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	79,039.00	44,520.00	-43.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			79,039.00	44,520.00	-43.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,447.00	10,097.00	-34.6%
OASDI/Medicare/Alternative		3301-3302	6,047.00	3,406.00	-43.7%
Health and Welfare Benefits		3401-3402	10,654.00	6,439.00	-39.6%
Unemployment Insurance		3501-3502	40.00	22.00	-45.0%
Workers' Compensation		3601-3602	2,189.00	1,233.00	-43.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,377.00	21,197.00	-38.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	237,411.00	0.00	-100.0%
Noncapitalized Equipment		4400	19,126.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			256,537.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	110,781.00	85,074.00	-23.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			110,781.00	85,074.00	-23.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	260,590.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,116,877.00	3,812,134.00	241.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	35,907.00	14,874.00	-58.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,413,374.00	3,827,008.00	170.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,894,108.00	3,977,799.00	110.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	213,236.00	210,069.00	-1.5%
5) TOTAL, REVENUES			213,236.00	210,069.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,894,108.00	3,977,799.00	110.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,894,108.00	3,977,799.00	110.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,680,872.00)	(3,767,730.00)	124.2%
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	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,680,872.00)	(3,767,730.00)	124.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,910,360.00	10,229,488.00	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,910,360.00	10,229,488.00	-14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,910,360.00	10,229,488.00	-14.1%
2) Ending Balance, June 30 (E + F1e)			10,229,488.00	6,461,758.00	-36.8%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,229,488.00	6,461,758.00	-36.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,290,193.00	316,977.00	-75.4%
5) TOTAL, REVENUES			1,290,193.00	316,977.00	-75.4%
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	22,165.00	11,089.00	-50.0%
5) Services and Other Operating Expenditures		5000-5999	8,501.00	166.00	-98.0%
6) Capital Outlay		6000-6999	30,512.00	18,556.00	-39.2%
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			61,178.00	29,811.00	-51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,229,015.00	287,166.00	-76.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,229,015.00	287,166.00	-76.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	154,013.00	1,383,028.00	798.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,013.00	1,383,028.00	798.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,013.00	1,383,028.00	798.0%
2) Ending Balance, June 30 (E + F1e)			1,383,028.00	1,670,194.00	20.8%
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	1,273,688.00	1,582,064.00	24.2%
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	109,340.00	88,130.00	-19.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,505.00	8,601.00	-47.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,273,688.00	308,376.00	-75.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,290,193.00	316,977.00	-75.4%
TOTAL, REVENUES			1,290,193.00	316,977.00	-75.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,399.00	9,058.00	-44.8%
Noncapitalized Equipment		4400	5,766.00	2,031.00	-64.8%
TOTAL, BOOKS AND SUPPLIES			22,165.00	11,089.00	-50.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,501.00	166.00	-98.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,501.00	166.00	-98.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,512.00	18,556.00	-39.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,512.00	18,556.00	-39.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			61,178.00	29,811.00	-51.3%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,290,193.00	316,977.00	-75.4%
5) TOTAL, REVENUES			1,290,193.00	316,977.00	-75.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		61,178.00	29,811.00	-51.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			61,178.00	29,811.00	-51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,229,015.00	287,166.00	-76.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,229,015.00	287,166.00	-76.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	154,013.00	1,383,028.00	798.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,013.00	1,383,028.00	798.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,013.00	1,383,028.00	798.0%
2) Ending Balance, June 30 (E + F1e)			1,383,028.00	1,670,194.00	20.8%
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	1,273,688.00	1,582,064.00	24.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	109,340.00	88,130.00	-19.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	1,273,688.00	1,582,064.00
Total, Restricted Balance		1,273,688.00	1,582,064.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,042,871.00	423,053.00	-59.4%
5) TOTAL, REVENUES			1,042,871.00	423,053.00	-59.4%
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	60,000.00	10,000.00	-83.3%
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			60,000.00	10,000.00	-83.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			982,871.00	413,053.00	-58.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			982,871.00	413,053.00	-58.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,228,992.00	10,211,863.00	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,228,992.00	10,211,863.00	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,228,992.00	10,211,863.00	10.6%
2) Ending Balance, June 30 (E + F1e)			10,211,863.00	10,624,916.00	4.0%
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	5,042,107.00	5,282,107.00	4.8%
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	5,169,756.00	5,342,809.00	3.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	759,818.00	240,000.00	-68.4%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	183,053.00	183,053.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,042,871.00	423,053.00	-59.4%
TOTAL, REVENUES			1,042,871.00	423,053.00	-59.4%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	60,000.00	10,000.00	-83.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,000.00	10,000.00	-83.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			60,000.00	10,000.00	-83.3%

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,042,871.00	423,053.00	-59.4%
5) TOTAL, REVENUES			1,042,871.00	423,053.00	-59.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		60,000.00	10,000.00	-83.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			60,000.00	10,000.00	-83.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			982,871.00	413,053.00	-58.0%
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	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			982,871.00	413,053.00	-58.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,228,992.00	10,211,863.00	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,228,992.00	10,211,863.00	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,228,992.00	10,211,863.00	10.6%
2) Ending Balance, June 30 (E + F1e)			10,211,863.00	10,624,916.00	4.0%
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	5,042,107.00	5,282,107.00	4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,169,756.00	5,342,809.00	3.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	5,042,107.00	5,282,107.00
Total, Restricted Balance		5,042,107.00	5,282,107.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,175,854.00	12,175,854.00	0.0%
5) TOTAL, REVENUES			12,175,854.00	12,175,854.00	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	13,457,801.00	12,175,854.00	-9.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,457,801.00	12,175,854.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,281,947.00)	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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,281,947.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,705,488.00	10,423,541.00	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,705,488.00	10,423,541.00	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,705,488.00	10,423,541.00	-11.0%
2) Ending Balance, June 30 (E + F1e)			10,423,541.00	10,423,541.00	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	10,423,541.00	10,423,541.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	11,501,651.00	11,501,651.00	0.0%
Unsecured Roll		8612	376,997.00	376,997.00	0.0%
Prior Years' Taxes		8613	118,011.00	118,011.00	0.0%
Supplemental Taxes		8614	144,402.00	144,402.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	34,793.00	34,793.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,175,854.00	12,175,854.00	0.0%
TOTAL, REVENUES			12,175,854.00	12,175,854.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,813,349.00	4,813,349.00	0.0%
Bond Interest and Other Service Charges		7434	8,644,452.00	7,362,505.00	-14.8%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,457,801.00	12,175,854.00	-9.5%
TOTAL, EXPENDITURES			13,457,801.00	12,175,854.00	-9.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,175,854.00	12,175,854.00	0.0%
5) TOTAL, REVENUES			12,175,854.00	12,175,854.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,457,801.00	12,175,854.00	-9.5%
10) TOTAL, EXPENDITURES			13,457,801.00	12,175,854.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,281,947.00)	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	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,281,947.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,705,488.00	10,423,541.00	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,705,488.00	10,423,541.00	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,705,488.00	10,423,541.00	-11.0%
2) Ending Balance, June 30 (E + F1e)			10,423,541.00	10,423,541.00	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 (by Resource/Object)		9760	10,423,541.00	10,423,541.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,329,000.00	1,456,039.00	9.6%
5) TOTAL, REVENUES			1,329,000.00	1,456,039.00	9.6%
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	1,387,992.00	1,456,039.00	4.9%
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			1,387,992.00	1,456,039.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,992.00)	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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(58,992.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	208,954.00	149,962.00	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,954.00	149,962.00	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			208,954.00	149,962.00	-28.2%
2) Ending Net Position, June 30 (E + F1e)			149,962.00	149,962.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	149,962.00	149,962.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,329,000.00	1,456,039.00	9.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,329,000.00	1,456,039.00	9.6%
TOTAL, REVENUES			1,329,000.00	1,456,039.00	9.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,387,992.00	1,456,039.00	4.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,387,992.00	1,456,039.00	4.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,387,992.00	1,456,039.00	4.9%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,329,000.00	1,456,039.00	9.6%
5) TOTAL, REVENUES			1,329,000.00	1,456,039.00	9.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,387,992.00	1,456,039.00	4.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,387,992.00	1,456,039.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(58,992.00)	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	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(58,992.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	208,954.00	149,962.00	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,954.00	149,962.00	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			208,954.00	149,962.00	-28.2%
2) Ending Net Position, June 30 (E + F1e)			149,962.00	149,962.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	149,962.00	149,962.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	220,000.00	200,000.00	-9.1%
5) TOTAL, REVENUES			220,000.00	200,000.00	-9.1%
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	1,334,371.00	1,466,781.00	9.9%
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			1,334,371.00	1,466,781.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,114,371.00)	(1,266,781.00)	13.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,114,371.00)	(1,266,781.00)	13.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,278,270.00	5,163,899.00	-17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,278,270.00	5,163,899.00	-17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,278,270.00	5,163,899.00	-17.7%
2) Ending Net Position, June 30 (E + F1e)			5,163,899.00	3,897,118.00	-24.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,163,899.00	3,897,118.00	-24.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			0.00		

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	220,000.00	200,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			220,000.00	200,000.00	-9.1%
TOTAL, REVENUES			220,000.00	200,000.00	-9.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,334,371.00	1,466,781.00	9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,334,371.00	1,466,781.00	9.9%
TOTAL, EXPENSES			1,334,371.00	1,466,781.00	9.9%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	220,000.00	200,000.00	-9.1%
5) TOTAL, REVENUES			220,000.00	200,000.00	-9.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,334,371.00	1,466,781.00	9.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,334,371.00	1,466,781.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,114,371.00)	(1,266,781.00)	13.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,114,371.00)	(1,266,781.00)	13.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,278,270.00	5,163,899.00	-17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,278,270.00	5,163,899.00	-17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,278,270.00	5,163,899.00	-17.7%
2) Ending Net Position, June 30 (E + F1e)			5,163,899.00	3,897,118.00	-24.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,163,899.00	3,897,118.00	-24.5%

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

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,699.75	14,699.75	14,669.75	14,669.75	14,699.75	14,699.75
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)	14,699.75	14,699.75	14,669.75	14,669.75	14,699.75	14,699.75
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,699.75	14,699.75	14,669.75	14,669.75	14,699.75	14,699.75
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	7,621,124.00		7,621,124.00			7,621,124.00
Work in Progress	10,247,229.00		10,247,229.00			10,247,229.00
Total capital assets not being depreciated	17,868,353.00	0.00	17,868,353.00	0.00	0.00	17,868,353.00
Capital assets being depreciated:						
Land Improvements	36,161,116.00		36,161,116.00			36,161,116.00
Buildings	365,930,344.00		365,930,344.00			365,930,344.00
Equipment	7,809,335.00		7,809,335.00			7,809,335.00
Total capital assets being depreciated	409,900,795.00	0.00	409,900,795.00	0.00	0.00	409,900,795.00
Accumulated Depreciation for:						
Land Improvements	(8,147,415.00)		(8,147,415.00)			(8,147,415.00)
Buildings	(128,906,260.00)		(128,906,260.00)			(128,906,260.00)
Equipment	(5,211,692.00)		(5,211,692.00)			(5,211,692.00)
Total accumulated depreciation	(142,265,367.00)	0.00	(142,265,367.00)	0.00	0.00	(142,265,367.00)
Total capital assets being depreciated, net	267,635,428.00	0.00	267,635,428.00	0.00	0.00	267,635,428.00
Governmental activity capital assets, net	285,503,781.00	0.00	285,503,781.00	0.00	0.00	285,503,781.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			15,379,003.00	11,032,960.00	31,123,780.00	25,897,472.00	20,778,021.00	13,862,466.00	28,609,250.00	19,032,335.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,678,128.00	2,679,594.00	9,797,583.00	4,820,630.00	4,820,630.00	9,797,583.00	4,820,630.00	3,752,722.00
Property Taxes	8020-8079		307,629.00	814,905.00	31,576.00	0.00	225,652.00	16,260,759.00	9,521,798.00	3,194,743.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		92,341.00	11,402.00	14,062.00	527,219.00	29,884.00	(133,697.00)	1,415,615.00	88,690.00
Other State Revenue	8300-8599		366,038.00	1,450,437.00	1,421,052.00	1,110,045.00	1,017,657.00	2,591,978.00	653,781.00	632,784.00
Other Local Revenue	8600-8799		102,189.00	140,965.00	77,195.00	108,613.00	192,733.00	488,544.00	171,329.00	661,436.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00
TOTAL RECEIPTS			4,296,325.00	5,847,303.00	12,091,468.00	7,316,507.00	7,036,556.00	29,755,167.00	17,333,153.00	9,080,375.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		108,750.00	6,725,199.00	6,535,608.00	6,596,091.00	6,538,357.00	6,444,438.00	6,448,908.00	6,425,865.00
Classified Salaries	2000-2999		59,850.00	1,242,412.00	2,408,569.00	2,421,255.00	2,480,822.00	2,449,620.00	2,483,637.00	2,921,495.00
Employee Benefits	3000-3999		66,853.00	1,842,729.00	3,297,314.00	3,303,921.00	3,334,718.00	3,319,390.00	3,402,019.00	3,515,688.00
Books and Supplies	4000-4999		36,328.00	150,156.00	121,094.00	108,985.00	98,081.00	122,856.00	121,216.00	173,864.00
Services	5000-5999		1,602,988.00	1,484,640.00	1,082,843.00	1,918,951.00	1,314,378.00	1,376,484.00	1,395,952.00	1,948,570.00
Capital Outlay	6000-6599			4,758.00	24,357.00	15,634.00	6,642.00	0.00	14,926.00	19,838.00
Other Outgo	7000-7499		119,509.00	141,573.00	44,919.00	171,121.00	229,113.00	595,595.00	228,410.00	(189,358.00)
Interfund Transfers Out	7600-7629		0.00	195,016.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,994,278.00	11,786,483.00	13,514,704.00	14,535,958.00	14,002,111.00	14,308,383.00	14,095,068.00	14,815,962.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	15,379,003.31							0.00	0.00
Accounts Receivable	9200-9299	19,573,683.00	5,511,910.00	600,000.00	250,000.00	1,000,000.00	100,000.00	100,000.00	100,000.00	6,000,000.00
Due From Other Funds	9310	(10,757,936.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		24,194,750.31	5,511,910.00	600,000.00	250,000.00	1,000,000.00	100,000.00	100,000.00	100,000.00	6,000,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	15,781,422.00	9,500,000.00	1,000,000.00	0.00	(500,000.00)	(200,000.00)	(100,000.00)	(100,000.00)	0.00
Due To Other Funds	9610	1,009,636.55	2,600,000.00	(26,230,000.00)	3,803,072.00	(600,000.00)	0.00	1,000,000.00	(100,000.00)	1,000,000.00
Current Loans	9640								13,115,000.00	13,115,000.00
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		16,791,058.55	12,100,000.00	(25,230,000.00)	3,803,072.00	(1,100,000.00)	(200,000.00)	900,000.00	12,915,000.00	14,115,000.00
<u>Nonoperating</u>										
Suspense Clearing	9910	(2,020,928.00)	(60,000.00)	200,000.00	(250,000.00)		(250,000.00)	100,000.00		
TOTAL BALANCE SHEET ITEMS		5,382,763.76	(6,648,090.00)	26,030,000.00	(3,803,072.00)	2,100,000.00	50,000.00	(700,000.00)	(12,815,000.00)	(8,115,000.00)
E. NET INCREASE/DECREASE (B - C + D)			(4,346,043.00)	20,090,820.00	(5,226,308.00)	(5,119,451.00)	(6,915,555.00)	14,746,784.00	(9,576,915.00)	(13,850,587.00)
F. ENDING CASH (A + E)			11,032,960.00	31,123,780.00	25,897,472.00	20,778,021.00	13,862,466.00	28,609,250.00	19,032,335.00	5,181,748.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		5,181,748.00	31,901,776.00	34,967,637.00	27,998,180.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	9,091,989.00	3,752,722.00	3,752,722.00	9,091,989.00	3,529,436.00	(2.00)	72,386,356.00	72,386,356.00
Property Taxes	8020-8079	274,219.00	10,827,451.00	5,432,937.00	7,725,919.00	768,785.00		55,386,373.00	55,386,373.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	812,340.00	150,488.00	5,320.00	4,222,773.00	0.00		7,236,437.00	7,236,437.00
Other State Revenue	8300-8599	1,063,036.00	2,002,525.00	637,332.00	3,321,404.00	(70,171.00)		16,197,898.00	16,197,898.00
Other Local Revenue	8600-8799	87,060.00	30,900.00	87,650.00	588,530.00	(1.00)		2,737,143.00	2,737,143.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	750,000.00	750,000.00	750,000.00	750,000.00	0.00		9,000,000.00	9,000,000.00
TOTAL RECEIPTS		12,078,644.00	17,514,086.00	10,665,961.00	25,700,615.00	4,228,049.00	(2.00)	162,944,207.00	162,944,207.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,455,821.00	6,395,494.00	6,690,078.00	7,523,327.00	(400,000.00)		72,487,936.00	72,487,936.00
Classified Salaries	2000-2999	2,503,914.00	2,491,363.00	2,482,217.00	3,905,778.00	186,863.00		28,037,795.00	28,037,795.00
Employee Benefits	3000-3999	3,412,256.00	3,400,041.00	3,487,527.00	3,862,159.00	32,133.00		36,276,748.00	36,276,748.00
Books and Supplies	4000-4999	83,732.00	69,335.00	62,791.00	467,698.00	2,706,170.00		4,322,306.00	4,322,306.00
Services	5000-5999	1,011,774.00	1,252,253.00	949,893.00	1,331,262.00	1,353,380.00		18,023,368.00	18,023,368.00
Capital Outlay	6000-6599	5,080.00	2,980.00	0.00	0.00	67,700.00		161,915.00	161,915.00
Other Outgo	7000-7499	86,039.00	220,759.00	335,190.00	(542,184.00)	1,031,193.00		2,471,879.00	2,471,879.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	993,380.00		1,188,396.00	1,188,396.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		13,558,616.00	13,832,225.00	14,007,696.00	16,548,040.00	5,970,819.00	0.00	162,970,343.00	162,970,343.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00						0.00	
Accounts Receivable	9200-9299	0.00	(816,000.00)	(3,777,722.00)	(7,752,722.00)	4,228,049.00		5,543,515.00	
Due From Other Funds	9310	(26,360,000.00)						(26,360,000.00)	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		(26,360,000.00)	(816,000.00)	(3,777,722.00)	(7,752,722.00)	4,228,049.00	0.00	(20,816,485.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	(200,000.00)			9,400,000.00	
Due To Other Funds	9610	(200,000.00)	(200,000.00)	(150,000.00)	9,284,000.00	(5,970,819.00)		(15,763,747.00)	
Current Loans	9640	(54,360,000.00)						(28,130,000.00)	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(54,560,000.00)	(200,000.00)	(150,000.00)	9,084,000.00	(5,970,819.00)	0.00	(34,493,747.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							(260,000.00)	
TOTAL BALANCE SHEET ITEMS		28,200,000.00	(616,000.00)	(3,627,722.00)	(16,836,722.00)	10,198,868.00	0.00	13,417,262.00	
E. NET INCREASE/DECREASE (B - C + D)		26,720,028.00	3,065,861.00	(6,969,457.00)	(7,684,147.00)	8,456,098.00	(2.00)	13,391,126.00	(26,136.00)
F. ENDING CASH (A + E)		31,901,776.00	34,967,637.00	27,998,180.00	20,314,033.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								28,770,129.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			20,314,033.00	17,210,934.00	14,847,265.00	19,869,484.00	11,577,952.00	3,433,798.00	19,139,721.00	14,152,829.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,683,302.00	2,684,771.00	9,816,512.00	4,829,944.00	4,829,944.00	9,816,512.00	4,829,944.00	3,759,972.00
Property Taxes	8020-8079		307,629.00	814,905.00	31,576.00	0.00	225,652.00	16,260,759.00	8,521,798.00	3,194,743.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		73,858.00	9,120.00	11,247.00	421,691.00	23,903.00	(106,936.00)	1,132,267.00	70,938.00
Other State Revenue	8300-8599		353,172.00	1,399,456.00	1,371,104.00	1,071,029.00	981,887.00	2,500,873.00	630,802.00	610,542.00
Other Local Revenue	8600-8799		102,624.00	141,566.00	77,524.00	109,076.00	193,554.00	490,626.00	172,059.00	664,254.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979		1,200,147.00	1,200,147.00	1,200,147.00	1,200,147.00	1,200,147.00	1,200,147.00	1,200,147.00	1,200,147.00
TOTAL RECEIPTS			4,720,732.00	6,249,965.00	12,508,110.00	7,631,887.00	7,455,087.00	30,161,981.00	16,487,017.00	9,500,596.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		111,090.00	6,869,928.00	6,876,256.00	6,938,042.00	6,679,064.00	6,583,125.00	6,587,691.00	6,564,152.00
Classified Salaries	2000-2999		62,132.00	1,289,782.00	2,500,400.00	2,513,570.00	2,575,409.00	2,543,017.00	2,578,331.00	3,032,883.00
Employee Benefits	3000-3999		70,678.00	1,948,155.00	3,485,960.00	3,492,944.00	3,525,503.00	3,509,299.00	3,596,654.00	3,716,826.00
Books and Supplies	4000-4999		48,289.00	199,593.00	160,964.00	144,868.00	130,374.00	163,307.00	161,127.00	231,108.00
Services	5000-5999		1,524,420.00	1,411,873.00	1,029,769.00	1,824,896.00	1,249,956.00	1,309,017.00	1,327,531.00	1,853,064.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		117,670.00	139,395.00	44,228.00	168,488.00	225,588.00	586,432.00	224,896.00	(186,445.00)
Interfund Transfers Out	7600-7629			200,684.00						
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,934,279.00	12,059,410.00	14,097,577.00	15,082,808.00	14,385,894.00	14,694,197.00	14,476,230.00	15,211,588.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		4,194,499.00	6,349,905.00	6,323,096.00	77,376.00	(26,473.00)	134,200.00	(6,429.00)	161,523.00
Due From Other Funds	9310									
Stores	9320									7,000,000.00
Prepaid Expenditures	9330									
Other Current Assets	9340							103,939.00	7,009,420.00	
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	4,194,499.00	6,349,905.00	6,323,096.00	77,376.00	(26,473.00)	238,139.00	7,002,991.00	7,161,523.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		10,079,548.00	2,904,129.00	(412,327.00)	(318,658.00)	1,187,634.00	0.00	2,405.00	(1,230,317.00)
Due To Other Funds	9610		4,503.00		123,737.00	1,236,645.00	(760.00)		(1,735.00)	
Current Loans	9640				0.00			0.00	14,000,000.00	14,000,000.00
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	10,084,051.00	2,904,129.00	(288,590.00)	917,987.00	1,186,874.00	0.00	14,000,670.00	12,769,683.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(5,889,552.00)	3,445,776.00	6,611,686.00	(840,611.00)	(1,213,347.00)	238,139.00	(6,997,679.00)	(5,608,160.00)
E. NET INCREASE/DECREASE (B - C + D)			(3,103,099.00)	(2,363,669.00)	5,022,219.00	(8,291,532.00)	(8,144,154.00)	15,705,923.00	(4,986,892.00)	(11,319,152.00)
F. ENDING CASH (A + E)			17,210,934.00	14,847,265.00	19,869,484.00	11,577,952.00	3,433,798.00	19,139,721.00	14,152,829.00	2,833,677.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		2,833,677.00	15,519,020.00	18,700,780.00	15,123,073.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	9,109,555.00	3,759,972.00	3,759,972.00	9,109,555.00	3,536,254.00		72,526,209.00	72,526,209.00
Property Taxes	8020-8079	274,219.00	10,527,451.00	4,432,937.00	6,725,919.00	4,068,786.00	(1.00)	55,386,373.00	55,386,373.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	649,742.00	120,367.00	4,255.00	3,377,545.00	(1.00)		5,787,996.00	5,787,996.00
Other State Revenue	8300-8599	1,025,672.00	1,932,139.00	614,930.00	3,204,662.00	(67,704.00)		15,628,564.00	15,628,564.00
Other Local Revenue	8600-8799	87,431.00	31,031.00	88,024.00	591,037.00			2,748,806.00	2,748,806.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979	1,200,147.00	1,200,147.00	1,200,147.00	1,200,147.00			14,401,764.00	14,401,764.00
TOTAL RECEIPTS		12,346,766.00	17,571,107.00	10,100,265.00	24,208,865.00	7,537,335.00	(1.00)	166,479,712.00	166,479,712.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,594,752.00	6,533,127.00	6,834,051.00	7,685,232.00	(808,608.00)		74,047,902.00	74,047,902.00
Classified Salaries	2000-2999	2,599,381.00	2,586,351.00	2,576,857.00	4,054,693.00	193,986.00	(2.00)	29,106,790.00	29,106,790.00
Employee Benefits	3000-3999	3,607,477.00	3,594,564.00	3,687,055.00	4,083,121.00	33,971.00		38,352,207.00	38,352,207.00
Books and Supplies	4000-4999	111,301.00	92,164.00	83,465.00	621,687.00	3,597,179.00	2.00	5,745,428.00	5,745,428.00
Services	5000-5999	962,183.00	1,190,876.00	903,336.00	1,266,012.00	1,287,047.00		17,139,980.00	17,139,980.00
Capital Outlay	6000-6599	0.00		0.00	0.00			0.00	0.00
Other Outgo	7000-7499	84,715.00	217,362.00	330,033.00	(533,843.00)	853,987.00		2,272,506.00	2,272,506.00
Interfund Transfers Out	7600-7629					1,022,255.00		1,222,939.00	1,222,939.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		13,959,809.00	14,214,444.00	14,414,797.00	17,176,902.00	6,179,817.00	0.00	167,887,752.00	167,887,752.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	76,342.00	39,376.00	(101,253.00)	7,379,203.00			24,601,365.00	
Due From Other Funds	9310							0.00	
Stores	9320							7,000,000.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340	90,955.00	(106,040.00)	874,158.00				7,972,432.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		167,297.00	(66,664.00)	772,905.00	7,379,203.00	0.00	0.00	39,573,797.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	6,868,911.00	108,239.00	36,080.00	4,646,838.00			23,872,482.00	
Due To Other Funds	9610	7,000,000.00						8,362,390.00	
Current Loans	9640	(28,000,000.00)						0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(14,131,089.00)	108,239.00	36,080.00	4,646,838.00	0.00	0.00	32,234,872.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		14,298,386.00	(174,903.00)	736,825.00	2,732,365.00	0.00	0.00	7,338,925.00	
E. NET INCREASE/DECREASE (B - C + D)		12,685,343.00	3,181,760.00	(3,577,707.00)	9,764,328.00	1,357,518.00	(1.00)	5,930,885.00	(1,408,040.00)
F. ENDING CASH (A + E)		15,519,020.00	18,700,780.00	15,123,073.00	24,887,401.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								26,244,918.00	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	74,781,509.00	301	0.00	303	74,781,509.00	305	365,912.00		307	74,415,597.00	309
2000 - Classified Salaries	27,907,350.00	311	133,334.00	313	27,774,016.00	315	131.00		317	27,773,885.00	319
3000 - Employee Benefits	36,882,425.00	321	14,337.00	323	36,868,088.00	325	110,099.00		327	36,757,989.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,939,642.00	331	114,065.00	333	8,825,577.00	335	3,999,005.00		337	4,826,572.00	339
5000 - Services. . . & 7300 - Indirect Costs	18,088,689.00	341	75,000.00	343	18,013,689.00	345	8,537,012.00		347	9,476,677.00	349
TOTAL					166,262,879.00	365	TOTAL			153,250,720.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	60,422,810.00		375
2. Salaries of Instructional Aides Per EC 41011.	2100	7,389,985.00		380
3. STRS.	3101 & 3102	10,066,641.00		382
4. PERS.	3201 & 3202	1,795,884.00		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,606,573.00		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	8,080,936.00		385
7. Unemployment Insurance.	3501 & 3502	34,615.00		390
8. Workers' Compensation Insurance.	3601 & 3602	1,907,122.00		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		91,304,566.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		97,697.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		91,206,869.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		59.51%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	59.51%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	153,250,720.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	72,487,936.00	301	0.00	303	72,487,936.00	305	367,131.00		307	72,120,805.00	309
2000 - Classified Salaries	28,037,795.00	311	92,489.00	313	27,945,306.00	315	0.00		317	27,945,306.00	319
3000 - Employee Benefits	36,276,748.00	321	9,688.00	323	36,267,060.00	325	116,171.00		327	36,150,889.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,322,306.00	331	0.00	333	4,322,306.00	335	1,144,819.00		337	3,177,487.00	339
5000 - Services. . . & 7300 - Indirect Costs	17,230,733.00	341	35,825.00	343	17,194,908.00	345	8,434,470.00		347	8,760,438.00	349
TOTAL					158,217,516.00	365	TOTAL			148,154,925.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	58,966,714.00		375
2. Salaries of Instructional Aides Per EC 41011.	2100	7,784,055.00		380
3. STRS.	3101 & 3102	8,910,929.00		382
4. PERS.	3201 & 3202	1,748,533.00		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,645,253.00		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	8,758,994.00		385
7. Unemployment Insurance.	3501 & 3502	33,991.00		390
8. Workers' Compensation Insurance.	3601 & 3602	1,473,112.00		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		89,321,581.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		98,832.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		89,222,749.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.22%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.22%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	148,154,925.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	172,265,965.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,194,994.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	151,999.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	223,913.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,006,005.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,437,539.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	30,000.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	739,624.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,589,080.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	918,530.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				161,400,421.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		14,699.75
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,979.81
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	163,422,445.79	11,201.87
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	163,422,445.79	11,201.87
B. Required effort (Line A.2 times 90%)	147,080,201.21	10,081.68
C. Current year expenditures (Line I.E and Line II.B)	161,400,421.00	10,979.81
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,345,052.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 132,226,232.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.55%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,065,803.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,403,574.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	72,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	838,095.51
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,379,972.51
9. Carry-Forward Adjustment (Part IV, Line F)	(733,350.73)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,646,621.78

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	105,521,820.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,569,541.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	12,327,355.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,378,479.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	151,999.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	659,692.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	526,469.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,678.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	14,262,724.49
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,635,889.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,264,601.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,560,762.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	165,861,009.49

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 7.46%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B19) 7.02%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>12,379,972.51</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>769,243.25</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.37%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.37%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.37%) times Part III, Line B19); zero if positive	<u>(733,350.73)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(733,350.73)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>7.02%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-366,675.37) is applied to the current year calculation and the remainder (\$-366,675.36) is deferred to one or more future years:	<u>7.24%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-244,450.24) is applied to the current year calculation and the remainder (\$-488,900.49) is deferred to one or more future years:	<u>7.32%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(733,350.73)</u>

Approved indirect cost rate: 8.37%
Highest rate used in any program: 8.37%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,643,985.00	135,995.00	8.27%
01	3550	72,530.00	3,627.00	5.00%
01	4035	312,518.00	26,158.00	8.37%
01	4127	134,128.00	11,227.00	8.37%
01	4201	48,269.00	4,040.00	8.37%
01	4203	239,838.00	20,075.00	8.37%
01	6010	285,768.00	14,288.00	5.00%
01	6387	403,904.00	33,807.00	8.37%
01	6388	375,235.00	31,407.00	8.37%
01	7311	82,525.00	6,908.00	8.37%
01	7388	234,952.00	19,666.00	8.37%
01	7510	459,081.00	38,425.00	8.37%
01	8150	4,827,482.00	365,103.00	7.56%
11	6371	28,414.00	2,379.00	8.37%
11	6391	2,457,528.00	123,286.00	5.02%
12	5025	129,469.00	10,837.00	8.37%
12	5320	21,878.00	1,121.00	5.12%
12	6105	721,827.00	60,417.00	8.37%
12	9010	4,462,737.00	373,535.00	8.37%
13	5310	3,598,971.00	184,267.00	5.12%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00	5.00	2,711,391.00	2,711,396.00
2. State Lottery Revenue	8560	2,243,420.00		1,073,188.00	3,316,608.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,243,420.00	5.00	3,784,579.00	6,028,004.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		3,694,844.00	3,694,844.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			89,735.00	89,735.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	0.00	3,784,579.00	3,784,579.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,243,420.00	5.00	0.00	2,243,425.00
D. COMMENTS:					
Part of instructional materials purchase provided training and support which use object code 5800.					

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

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	127,772,729.00	0.11%	127,912,582.00	0.05%	127,981,948.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,916,655.00	0.00%	2,916,655.00	0.00%	2,916,655.00
4. Other Local Revenues	8600-8799	796,790.00	1.46%	808,453.00	0.00%	808,453.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	9,000,000.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(25,811,261.00)	6.27%	(27,430,046.00)	6.74%	(29,279,334.00)
6. Total (Sum lines A1 thru A5c)		114,674,913.00	-9.13%	104,207,644.00	-1.71%	102,427,722.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				60,022,497.00		61,303,162.00
b. Step & Column Adjustment				902,420.00		902,420.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				378,245.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,022,497.00	2.13%	61,303,162.00	1.47%	62,205,582.00
2. Classified Salaries						
a. Base Salaries				16,202,519.00		16,823,302.00
b. Step & Column Adjustment				222,828.00		222,828.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				397,955.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,202,519.00	3.83%	16,823,302.00	1.32%	17,046,130.00
3. Employee Benefits	3000-3999	26,287,545.00	4.96%	27,592,062.00	13.21%	31,235,609.00
4. Books and Supplies	4000-4999	1,500,171.00	1.73%	1,526,124.00	2.12%	1,558,478.00
5. Services and Other Operating Expenditures	5000-5999	9,762,162.00	0.05%	9,767,262.00	3.80%	10,138,741.00
6. Capital Outlay	6000-6999	70,999.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,946,056.00	-5.69%	1,835,332.00	3.92%	1,907,332.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,370,892.00)	8.08%	(1,481,616.00)	-4.86%	(1,409,616.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,188,396.00	2.91%	1,222,939.00	1.14%	1,236,915.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				(14,401,762.00)		(21,701,762.00)
11. Total (Sum lines B1 thru B10)		115,609,453.00	-9.88%	104,186,805.00	-1.89%	102,217,409.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(934,540.00)		20,839.00		210,313.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,911,802.00		5,977,262.00		5,998,101.00
2. Ending Fund Balance (Sum lines C and D1)		5,977,262.00		5,998,101.00		6,208,414.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	100,060.00		100,060.00		100,060.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00		1,222,000.00		1,362,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,877,202.00		4,676,041.00		4,746,354.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,977,262.00		5,998,101.00		6,208,414.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,877,202.00		4,676,041.00		4,746,354.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,877,202.00		4,676,041.00		4,746,354.00
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.						
Please see attached assumptions which detail "Other Adjustments" that are necessary reductions to remain fiscally solvent.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	7,236,437.00	-20.02%	5,787,996.00	0.00%	5,787,996.00
3. Other State Revenues	8300-8599	13,281,243.00	-4.29%	12,711,909.00	0.00%	12,711,909.00
4. Other Local Revenues	8600-8799	1,940,353.00	0.00%	1,940,353.00	0.00%	1,940,353.00
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	25,811,261.00	6.27%	27,430,046.00	6.74%	29,279,334.00
6. Total (Sum lines A1 thru A5c)		48,269,294.00	-0.83%	47,870,304.00	3.86%	49,719,592.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,465,439.00		12,744,740.00
b. Step & Column Adjustment				156,103.00		156,103.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				123,198.00		501,443.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,465,439.00	2.24%	12,744,740.00	5.16%	13,402,286.00
2. Classified Salaries						
a. Base Salaries				11,835,276.00		12,353,219.00
b. Step & Column Adjustment				225,834.00		225,834.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				292,109.00		292,109.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,835,276.00	4.38%	12,353,219.00	4.19%	12,871,162.00
3. Employee Benefits	3000-3999	9,989,203.00	7.68%	10,756,655.00	11.45%	11,988,803.00
4. Books and Supplies	4000-4999	2,822,135.00	46.35%	4,130,088.00	-63.78%	1,495,946.00
5. Services and Other Operating Expenditures	5000-5999	8,261,206.00	-10.75%	7,372,718.00	8.27%	7,982,104.00
6. Capital Outlay	6000-6999	90,916.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,318,458.00	4.59%	1,378,958.00	4.39%	1,439,459.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	578,257.00	-6.64%	539,832.00	0.00%	539,832.00
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		
11. Total (Sum lines B1 thru B10)		47,360,890.00	4.04%	49,276,210.00	0.90%	49,719,592.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		908,404.00		(1,405,906.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,897,502.00		3,805,906.00		2,400,000.00
2. Ending Fund Balance (Sum lines C and D1)		3,805,906.00		2,400,000.00		2,400,000.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,805,909.00		2,400,000.00		2,400,000.00
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	(3.00)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,805,906.00		2,400,000.00		2,400,000.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
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.						
Please see attached assumptions which detail "Other Adjustments" that are necessary reductions to remain fiscally solvent.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	127,772,729.00	0.11%	127,912,582.00	0.05%	127,981,948.00
2. Federal Revenues	8100-8299	7,236,437.00	-20.02%	5,787,996.00	0.00%	5,787,996.00
3. Other State Revenues	8300-8599	16,197,898.00	-3.51%	15,628,564.00	0.00%	15,628,564.00
4. Other Local Revenues	8600-8799	2,737,143.00	0.43%	2,748,806.00	0.00%	2,748,806.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	9,000,000.00	-100.00%	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)		162,944,207.00	-6.67%	152,077,948.00	0.05%	152,147,314.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				72,487,936.00		74,047,902.00
b. Step & Column Adjustment				1,058,523.00		1,058,523.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				501,443.00		501,443.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	72,487,936.00	2.15%	74,047,902.00	2.11%	75,607,868.00
2. Classified Salaries						
a. Base Salaries				28,037,795.00		29,176,521.00
b. Step & Column Adjustment				448,662.00		448,662.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				690,064.00		292,109.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,037,795.00	4.06%	29,176,521.00	2.54%	29,917,292.00
3. Employee Benefits	3000-3999	36,276,748.00	5.71%	38,348,717.00	12.71%	43,224,412.00
4. Books and Supplies	4000-4999	4,322,306.00	30.86%	5,656,212.00	-46.00%	3,054,424.00
5. Services and Other Operating Expenditures	5000-5999	18,023,368.00	-4.90%	17,139,980.00	5.72%	18,120,845.00
6. Capital Outlay	6000-6999	161,915.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,264,514.00	-1.54%	3,214,290.00	4.12%	3,346,791.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(792,635.00)	18.82%	(941,784.00)	-7.65%	(869,784.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,188,396.00	2.91%	1,222,939.00	1.14%	1,236,915.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(14,401,762.00)		(21,701,762.00)
11. Total (Sum lines B1 thru B10)		162,970,343.00	-5.83%	153,463,015.00	-0.99%	151,937,001.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(26,136.00)		(1,385,067.00)		210,313.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,809,304.00		9,783,168.00		8,398,101.00
2. Ending Fund Balance (Sum lines C and D1)		9,783,168.00		8,398,101.00		8,608,414.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	100,060.00		100,060.00		100,060.00
b. Restricted	9740	3,805,909.00		2,400,000.00		2,400,000.00
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	0.00		1,222,000.00		1,362,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,877,202.00		4,676,041.00		4,746,354.00
2. Unassigned/Unappropriated	9790	(3.00)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,783,168.00		8,398,101.00		8,608,414.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,877,202.00		4,676,041.00		4,746,354.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(3.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,877,199.00		4,676,041.00		4,746,354.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.61%		3.05%		3.12%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
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)		14,669.75		14,669.75		14,699.75
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		162,970,343.00		153,463,015.00		151,937,001.00
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)		162,970,343.00		153,463,015.00		151,937,001.00
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)		4,889,110.29		4,603,890.45		4,558,110.03
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)		4,889,110.29		4,603,890.45		4,558,110.03
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(197,949.00)	0.00	(831,633.00)				
Other Sources/Uses Detail					0.00	2,437,539.00	0.00	0.00
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	2,500.00	0.00	201,456.00	0.00				
Other Sources/Uses Detail					192,972.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	120,351.00	0.00	445,910.00	0.00				
Other Sources/Uses Detail					1,756,920.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	75,098.00	0.00	184,267.00	0.00				
Other Sources/Uses Detail					87,647.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	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	0.00		
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								
Other Sources/Uses Detail					0.00	0.00		
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
56 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

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				
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
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
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	197,949.00	(197,949.00)	831,633.00	(831,633.00)	2,437,539.00	2,437,539.00	0.00	0.00

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(210,170.00)	0.00	(792,635.00)				
Other Sources/Uses Detail					0.00	1,188,396.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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	5,500.00	0.00	198,630.00	0.00				
Other Sources/Uses Detail					183,783.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	126,709.00	0.00	410,551.00	0.00				
Other Sources/Uses Detail					986,028.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	77,961.00	0.00	183,454.00	0.00				
Other Sources/Uses Detail					18,585.00	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	0.00		
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								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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	210,170.00	(210,170.00)	792,635.00	(792,635.00)	1,188,396.00	1,188,396.00		

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 (2017-18)				
District Regular	14,700	1,470		
Charter School				
Total ADA	14,700	1,470	90.0%	Not Met
Second Prior Year (2018-19)				
District Regular	14,629	14,649		
Charter School				
Total ADA	14,629	14,649	N/A	Met
First Prior Year (2019-20)				
District Regular	14,689	14,670		
Charter School		0		
Total ADA	14,689	14,670	0.1%	Met
Budget Year (2020-21)				
District Regular	14,700			
Charter School	0			
Total ADA	14,700			

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)

There is glitch in the column Estimated / UA funded ADA in 17-18. It isn't picking up the correct ADA.

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 (2017-18)				
District Regular	15,218	15,173		
Charter School				
Total Enrollment	15,218	15,173	0.3%	Met
Second Prior Year (2018-19)				
District Regular	15,173	15,203		
Charter School				
Total Enrollment	15,173	15,203	N/A	Met
First Prior Year (2019-20)				
District Regular	15,229	15,157		
Charter School				
Total Enrollment	15,229	15,157	0.5%	Met
Budget Year (2020-21)				
District Regular	15,157			
Charter School				
Total Enrollment	15,157			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	14,629	15,173	
Charter School		0	
Total ADA/Enrollment	14,629	15,173	96.4%
Second Prior Year (2018-19)			
District Regular	14,607	15,203	
Charter School			
Total ADA/Enrollment	14,607	15,203	96.1%
First Prior Year (2019-20)			
District Regular	14,700	15,157	
Charter School	0		
Total ADA/Enrollment	14,700	15,157	97.0%
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	14,670	15,157		
Charter School	0			
Total ADA/Enrollment	14,670	15,157	96.8%	Met
1st Subsequent Year (2021-22)				
District Regular	14,709	15,157		
Charter School				
Total ADA/Enrollment	14,709	15,157	97.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	14,709	15,157		
Charter School				
Total ADA/Enrollment	14,709	15,157	97.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	14,669.75	14,699.75	14,700.00	14,700.00
b. Prior Year ADA (Funded)		14,669.75	14,699.75	14,700.00
c. Difference (Step 1a minus Step 1b)		30.00	0.25	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.20%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		127,772,729.00	127,912,582.00	127,981,948.00
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		(10,119,600.14)	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-7.72%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-8.72% to -6.72%	-1.00% to 1.00%	-1.00% to 1.00%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	50,134,538.00	55,386,373.00	55,386,373.00	55,386,373.00
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	138,192,697.00	127,772,729.00	127,912,582.00	127,981,948.00
District's Projected Change in LCFF Revenue:		-7.54%	0.11%	0.05%
LCFF Revenue Standard:		-8.72% to -6.72%	-1.00% to 1.00%	-1.00% to 1.00%
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 (2017-18)	103,184,999.37	114,229,060.83	90.3%
Second Prior Year (2018-19)	107,598,682.42	119,444,921.80	90.1%
First Prior Year (2019-20)	106,163,956.00	117,025,020.00	90.7%
	Historical Average Ratio:		90.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3.0%	3.0%	3.0%
	87.4% to 93.4%	87.4% to 93.4%	87.4% to 93.4%

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 (2020-21)	102,512,561.00	114,421,057.00	89.6%	Met
1st Subsequent Year (2021-22)	105,718,526.00	102,963,866.00	102.7%	Not Met
2nd Subsequent Year (2022-23)	110,487,321.00	100,980,494.00	109.4%	Not 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 NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

In order to be fiscally solvent, the District has identified a plan of reductions. These reductions are reflected in the multi-year projection in "Other Adjustments" which skew the ratio.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-7.72%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-17.72% to 2.28%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-12.72% to -2.72%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	6,176,447.00		
Budget Year (2020-21)	7,236,437.00	17.16%	Yes
1st Subsequent Year (2021-22)	5,787,996.00	-20.02%	Yes
2nd Subsequent Year (2022-23)	5,787,996.00	0.00%	No

Explanation:
(required if Yes)

The District received one time federal ESSER CARES funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	17,483,202.00		
Budget Year (2020-21)	16,197,898.00	-7.35%	No
1st Subsequent Year (2021-22)	15,628,564.00	-3.51%	No
2nd Subsequent Year (2022-23)	15,628,564.00	0.00%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	8,305,221.00		
Budget Year (2020-21)	2,737,143.00	-67.04%	Yes
1st Subsequent Year (2021-22)	2,748,806.00	0.43%	No
2nd Subsequent Year (2022-23)	2,748,806.00	0.00%	No

Explanation:
(required if Yes)

Local revenue is comprised of gifts, donations and local grants. The District uses a zero based budgeting model for these revenues. Therefore, budgeted revenues increase as gifts and donations are received throughout the year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	8,923,457.00		
Budget Year (2020-21)	4,322,306.00	-51.56%	Yes
1st Subsequent Year (2021-22)	5,656,212.00	30.86%	Yes
2nd Subsequent Year (2022-23)	3,054,424.00	-46.00%	Yes

Explanation:
(required if Yes)

Local revenue is comprised of gifts, donations and local grants. The District uses a zero based budgeting model for these revenues. Therefore, budgeted revenues increase as gifts and donations are received throughout the year, and expenditures then match the revenues.

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

First Prior Year (2019-20)	18,920,322.00		
Budget Year (2020-21)	18,023,368.00	-4.74%	No
1st Subsequent Year (2021-22)	17,139,980.00	-4.90%	No
2nd Subsequent Year (2022-23)	18,120,845.00	5.72%	Yes

Explanation:
(required if Yes)

This is due to the rising cost of Special Education contracted services and transportation.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	31,964,870.00		
Budget Year (2020-21)	26,171,478.00	-18.12%	Not Met
1st Subsequent Year (2021-22)	24,165,366.00	-7.67%	Met
2nd Subsequent Year (2022-23)	24,165,366.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	27,843,779.00		
Budget Year (2020-21)	22,345,674.00	-19.75%	Not Met
1st Subsequent Year (2021-22)	22,796,192.00	2.02%	Met
2nd Subsequent Year (2022-23)	21,175,269.00	-7.11%	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)

The District received one time federal ESSER CARES funds.

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

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

Local revenue is comprised of gifts, donations and local grants. The District uses a zero based budgeting model for these revenues. Therefore, budgeted revenues increase as gifts and donations are received throughout the year.

- 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)

Local revenue is comprised of gifts, donations and local grants. The District uses a zero based budgeting model for these revenues. Therefore, budgeted revenues increase as gifts and donations are received throughout the year, and expenditures then match the revenues.

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

This is due to the rising cost of Special Education contracted services and transportation.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	162,970,343.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		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	162,970,343.00	4,889,110.29	4,893,582.00	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 (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	7,599,190.74	5,237,018.19	5,807,006.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(2.64)	(3.00)
e. Available Reserves (Lines 1a through 1d)	7,599,190.74	5,237,015.55	5,807,003.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	161,338,157.01	174,567,268.79	172,265,965.00
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)	161,338,157.01	174,567,268.79	172,265,965.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.7%	3.0%	3.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.6%	1.0%	1.1%

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 (2017-18)	(3,284,080.14)	114,863,753.74	2.9%	Not Met
Second Prior Year (2018-19)	(3,081,406.76)	120,268,887.77	2.6%	Not Met
First Prior Year (2019-20)	(1,033,279.00)	119,462,559.00	0.9%	Met
Budget Year (2020-21) (Information only)	(934,540.00)	115,609,453.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The District is aware of its deficit spending and has put together a budget balancing plan in order to off set the deficit. The deficit is also due to significantly reduced State LCFF Aid from the economic affects of COVID-19.

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 (2017-18)	10,918,843.00	14,202,923.69	N/A	Met
Second Prior Year (2018-19)	7,084,007.00	11,026,488.44	N/A	Met
First Prior Year (2019-20)	7,945,082.00	7,945,081.00	0.0%	Met
Budget Year (2020-21) (Information only)	6,911,802.00			

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)

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	14,670	14,670	14,700
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	162,970,343.00	153,463,015.00	151,937,001.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	162,970,343.00	153,463,015.00	151,937,001.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,889,110.29	4,603,890.45	4,558,110.03
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,889,110.29	4,603,890.45	4,558,110.03

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,877,202.00	4,676,041.00	4,746,354.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(3.00)	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)	5,877,199.00	4,676,041.00	4,746,354.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.61%	3.05%	3.12%
District's Reserve Standard (Section 10B, Line 7):	4,889,110.29	4,603,890.45	4,558,110.03
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(24,822,711.00)			
Budget Year (2020-21)	(25,811,261.00)	988,550.00	4.0%	Met
1st Subsequent Year (2021-22)	(27,430,046.00)	1,618,785.00	6.3%	Met
2nd Subsequent Year (2022-23)	(29,279,334.00)	1,849,288.00	6.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	2,437,539.00			
Budget Year (2020-21)	1,188,396.00	(1,249,143.00)	-51.2%	Not Met
1st Subsequent Year (2021-22)	1,222,939.00	34,543.00	2.9%	Met
2nd Subsequent Year (2022-23)	1,236,915.00	13,976.00	1.1%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The general fund contribution to Child Development and Food Services raised significantly due to a drop in revenue due to COVID-19

- 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 commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	13 & 19	01.0-00000.0-00000-00000-8699	01.0-00000.0-00000-00000-7439	15,304,292
Certificates of Participation				
General Obligation Bonds	20	51.0-00000.0-00000-00000-86XX	51.0-00000.0-00000-00000-7433	0
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Enterprise Leasing - trucks/cars	1 to 5			535,631
De Lage-Landen - VOIP telephone	1			187,724
Aztec Leasing - Sharp copies/printers	5			1,537,640
Image Source	0			
TOTAL:				17,565,287

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	687,093	562,283	639,136	710,249
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Enterprise Leasing - trucks/cars	227,152	208,474	140,759	109,476
De Lage-Landen - VOIP telephone	187,724	187,724	0	0
Aztec Leasing - Sharp copies/printers	237,652	354,840	354,840	354,840
Image Source	71,680	0	0	0
Total Annual Payments:	1,411,301	1,313,321	1,134,735	1,174,565
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

No

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

32,007,815.00

32,007,815.00

Actuarial

Jul 01, 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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
3,280,900.00	3,280,900.00	3,280,900.00
0.00	0.00	0.00
1,400,123.00	1,400,123.00	1,400,123.00
407	407	407

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)

Yes

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:

BUSD is part of the West San Gabriel Valley JPA

3. Self-Insurance Liabilities

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

0.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4,240,741.00	4,240,741.00	4,240,741.00
4,240,741.00	4,240,741.00	4,240,741.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	759.7	736.5	736.5	736.5

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

734,159

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
7,963,457	8,122,726	8,285,181
100% up to \$12,000 CAP	100% up to \$12,000 CAP	100% up to \$12,000 CAP
2.0%	2.0%	2.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
862,824	862,824	862,824
4.0%	0.0%	0.0%

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	600.6	604.0	604.0	604.0

Classified (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
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

296,485

7. Amount included for any tentative salary schedule increases

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

0

0

0

Classified (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
4,579,655	4,671,248	4,764,673
100% up to \$12,000 CAP	100% up to \$12,000 CAP	100% up to \$12,000 CAP
2.0%	2.0%	2.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
418,218	418,218	418,218

Classified (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	99.8	97.8	97.8	97.8

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

Negotiations Not Settled

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

138,708

4. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
943,160	962,024	981,264
100% up to \$12,000 CAP	100% up to \$12,000 CAP	100% up to \$12,000 CAP
2.0%	2.0%	2.0%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
126,143	126,143	126,143
-3.1%	0.0%	0.0%

**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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Dec 31, 2020

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?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

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)

Yes

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

Yes

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

Comments:
(optional)

Debbie Kukta was hired 8/1/19 as Asst. Superintendent of Administrative Services to replace David Jaynes who retired on 8/30/19.

End of School District Budget Criteria and Standards Review

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:
West San Gabriel Workers Compensation JPA

(☐) 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, 2020

For additional information on this certification, please contact:

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