

San Bernardino City Unified School District

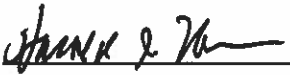
2019-2020 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2020

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: 9/15/20

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: 
County Superintendent/Designee
(Original signature required)

Date: 9/24/2020

For additional information on the unaudited actual reports, please contact:

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FINAL-ORIGINAL

Unaudited Actuals
FINANCIAL REPORTS
2019-20 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.04%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$323,422,119.54
	Appropriations Subject to Limit	\$323,422,119.54
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	4.53%

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

			2019-20 Unaudited 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		551,379,553.67	0.00	551,379,553.67	550,943,814.67	0.00	550,943,814.67	-0.1%
2) Federal Revenue	8100-8299		2,701,427.68	49,825,604.97	52,527,032.65	1,600,000.00	135,423,563.00	137,023,563.00	160.9%
3) Other State Revenue	8300-8599		12,490,276.49	84,833,517.54	97,323,794.03	9,074,404.16	83,115,550.17	92,189,954.33	-5.3%
4) Other Local Revenue	8600-8799		4,894,392.93	7,519,248.13	12,413,641.06	4,383,645.78	4,899,687.00	9,283,332.78	-25.2%
5) TOTAL, REVENUES			571,465,650.77	142,178,370.64	713,644,021.41	566,001,864.61	223,438,800.17	789,440,664.78	10.6%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		237,527,777.71	63,961,467.94	301,489,245.65	225,209,353.75	84,474,642.65	309,683,996.40	2.7%
2) Classified Salaries	2000-2999		66,055,147.51	24,901,132.55	90,956,280.06	64,718,117.87	27,864,344.37	92,582,462.24	1.8%
3) Employee Benefits	3000-3999		124,130,824.60	72,865,294.98	196,996,119.58	122,844,822.80	74,683,915.25	197,528,738.05	0.3%
4) Books and Supplies	4000-4999		26,836,292.69	23,237,364.84	50,073,657.53	15,777,984.40	54,114,360.78	69,892,345.18	39.6%
5) Services and Other Operating Expenditures	5000-5999		65,579,362.33	30,745,490.06	96,324,852.39	69,496,591.19	54,432,175.63	123,928,766.82	28.7%
6) Capital Outlay	6000-6999		2,159,818.48	9,926,019.58	12,085,838.06	1,408,316.19	265,928.60	1,674,244.79	-86.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		138,075.27	6,337,746.46	6,475,821.73	90,000.00	5,026,429.00	5,116,429.00	-21.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(5,357,915.13)	3,517,396.77	(1,840,518.36)	(6,077,620.87)	4,094,677.73	(1,982,943.14)	7.7%
9) TOTAL, EXPENDITURES			517,069,383.46	235,491,913.18	752,561,296.64	493,467,565.33	304,956,474.01	798,424,039.34	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,396,267.31	(93,313,542.54)	(38,917,275.23)	72,534,299.28	(81,517,673.84)	(8,983,374.56)	-76.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		2,014.00	0.00	2,014.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		3,554.11	1,875.00	5,429.11	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(75,763,662.62)	75,763,662.62	0.00	(82,250,801.89)	82,250,801.89	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(75,765,202.73)	75,761,787.62	(3,415.11)	(82,250,801.89)	82,250,801.89	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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)			(21,368,935.42)	(17,551,754.92)	(38,920,690.34)	(9,716,502.61)	733,128.05	(8,983,374.56)	-76.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,716,208.08	36,759,498.93	90,475,707.01	32,347,272.66	19,207,744.01	51,555,016.67	-43.0%
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)			53,716,208.08	36,759,498.93	90,475,707.01	32,347,272.66	19,207,744.01	51,555,016.67	-43.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,716,208.08	36,759,498.93	90,475,707.01	32,347,272.66	19,207,744.01	51,555,016.67	-43.0%
2) Ending Balance, June 30 (E + F1e)			32,347,272.66	19,207,744.01	51,555,016.67	22,630,770.05	19,940,872.06	42,571,642.11	-17.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	211,000.00	0.00	211,000.00	210,000.00	0.00	210,000.00	-0.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	63,838.60	0.00	63,838.60	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	19,940,872.06	19,940,872.06	0.00	19,940,872.06	19,940,872.06	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	16,972,434.06	0.00	16,972,434.06	398,935.97	0.00	398,935.97	-97.6%
Reserve for District Spending	0000	9780	16,972,434.06		16,972,434.06				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,100,000.00	0.00	15,100,000.00	15,360,000.00	0.00	15,360,000.00	1.7%
Unassigned/Unappropriated Amount		9790	0.00	(733,128.05)	(733,128.05)	6,661,834.08	0.00	6,661,834.08	-1008.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	41,670,623.55	30,811,881.03	72,482,504.58				
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	211,000.00	0.00	211,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	619,360.34	0.00	619,360.34				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	78,136,924.31	20,019,726.15	98,156,650.46				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,289,169.57	0.00	2,289,169.57				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	63,838.60	0.00	63,838.60				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			122,990,916.37	50,831,607.18	173,822,523.55				
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	79,292,808.76	29,965,300.57	109,258,109.33				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	11,345,834.95	0.00	11,345,834.95				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	5,000.00	1,658,562.60	1,663,562.60				
6) TOTAL, LIABILITIES			90,643,643.71	31,623,863.17	122,267,506.88				
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 Unaudited 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							
(must agree with line F2) (G9 + H2) - (I6 + J2)			32,347,272.66	19,207,744.01	51,555,016.67				

			2019-20 Unaudited 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	465,455,111.00	0.00	465,455,111.00	465,198,339.00	0.00	465,198,339.00	-0.1%
Education Protection Account State Aid - Current Year		8012	39,472,099.00	0.00	39,472,099.00	39,472,099.00	0.00	39,472,099.00	0.0%
State Aid - Prior Years		8019	178,967.00	0.00	178,967.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	306,349.21	0.00	306,349.21	306,349.21	0.00	306,349.21	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	33,661,085.92	0.00	33,661,085.92	33,661,085.92	0.00	33,661,085.92	0.0%
Unsecured Roll Taxes		8042	1,540,911.91	0.00	1,540,911.91	1,540,911.91	0.00	1,540,911.91	0.0%
Prior Years' Taxes		8043	278,571.98	0.00	278,571.98	278,571.98	0.00	278,571.98	0.0%
Supplemental Taxes		8044	1,595,122.18	0.00	1,595,122.18	1,595,122.18	0.00	1,595,122.18	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,631,556.42)	0.00	(8,631,556.42)	(8,631,556.42)	0.00	(8,631,556.42)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	21,985,257.84	0.00	21,985,257.84	21,985,257.84	0.00	21,985,257.84	0.0%
Penalties and Interest from Delinquent Taxes		8048	54,014.36	0.00	54,014.36	54,014.36	0.00	54,014.36	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			555,895,933.98	0.00	555,895,933.98	555,460,194.98	0.00	555,460,194.98	-0.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,007,171.00)		(2,007,171.00)	(2,007,171.00)		(2,007,171.00)	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			(2,509,209.31)	0.00	(2,509,209.31)	(2,509,209.31)	0.00	(2,509,209.31)	0.0%
Property Taxes Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			551,379,553.67	0.00	551,379,553.67	550,943,814.67	0.00	550,943,814.67	-0.1%
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	10,133,023.00	10,133,023.00	0.00	10,368,015.00	10,368,015.00	2.3%
Special Education Discretionary Grants		8182	0.00	799,476.68	799,476.68	0.00	804,333.00	804,333.00	0.6%
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		29,424,339.54	29,424,339.54		31,157,966.00	31,157,966.00	5.9%
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		2,435,965.09	2,435,965.09		2,858,201.00	2,858,201.00	17.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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		1,073,986.39	1,073,986.39		1,242,161.00	1,242,161.00	15.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		4,068,566.53	4,068,566.53		4,510,675.00	4,510,675.00	10.9%
Career and Technical Education	3500-3599	8290		676,278.00	676,278.00		676,278.00	676,278.00	0.0%
All Other Federal Revenue	All Other	8290	2,701,427.68	1,213,969.74	3,915,397.42	1,600,000.00	83,805,934.00	85,405,934.00	2081.3%
TOTAL, FEDERAL REVENUE			2,701,427.68	49,825,604.97	52,527,032.65	1,600,000.00	135,423,563.00	137,023,563.00	160.9%
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		29,542,766.00	29,542,766.00		30,476,268.75	30,476,268.75	3.2%
Prior Years	6500	8319		126,476.00	126,476.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	42,367.00	526,904.00	569,271.00	0.00	487,649.00	487,649.00	-14.3%
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	1,849,470.00	0.00	1,849,470.00	1,849,470.00	0.00	1,849,470.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,291,309.01	2,582,531.74	9,873,840.75	7,174,934.16	2,343,811.82	9,518,745.98	-3.6%
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		9,525,861.52	9,525,861.52		10,130,778.60	10,130,778.60	6.4%

			2019-20 Unaudited 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							
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		1,026,759.85	1,026,759.85		1,315,097.00	1,315,097.00	28.1%
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	3,307,130.48	41,502,218.43	44,809,348.91	50,000.00	38,361,945.00	38,411,945.00	-14.3%
TOTAL, OTHER STATE REVENUE			12,490,276.49	84,833,517.54	97,323,794.03	9,074,404.16	83,115,550.17	92,189,954.33	-5.3%

			2019-20 Unaudited 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	6,209,227.06	6,209,227.06	0.00	3,757,050.00	3,757,050.00	-39.5%
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	95,909.00	0.00	95,909.00	113,500.00	0.00	113,500.00	18.3%
Interest		8660	1,560,981.03	0.00	1,560,981.03	1,600,000.00	0.00	1,600,000.00	2.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	10,309.50	0.00	10,309.50	126,118.78	0.00	126,118.78	1123.3%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2019-20 Unaudited 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)	
(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	3,227,193.40	602,685.70	3,829,879.10	2,544,027.00	318,692.00	2,862,719.00	-25.3%
Tuition		8710	0.00	703,598.45	703,598.45	0.00	823,945.00	823,945.00	17.1%
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		3,736.92	3,736.92		0.00	0.00	-100.0%
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			4,894,392.93	7,519,248.13	12,413,641.06	4,383,645.78	4,899,687.00	9,283,332.78	-25.2%
TOTAL, REVENUES			571,465,650.77	142,178,370.64	713,644,021.41	566,001,864.61	223,438,800.17	789,440,664.78	10.6%

			2019-20 Unaudited 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	186,132,900.19	41,555,132.95	227,688,033.14	172,554,713.70	60,237,983.78	232,792,697.48	2.2%
Certificated Pupil Support Salaries		1200	17,156,250.68	13,106,677.78	30,262,928.46	17,982,206.00	13,610,870.50	31,593,076.50	4.4%
Certificated Supervisors' and Administrators' Salaries		1300	22,596,752.09	2,466,837.19	25,063,589.28	23,009,575.18	2,543,592.34	25,553,167.52	2.0%
Other Certificated Salaries		1900	11,641,874.75	6,832,820.02	18,474,694.77	11,662,858.87	8,082,196.03	19,745,054.90	6.9%
TOTAL, CERTIFICATED SALARIES			237,527,777.71	63,961,467.94	301,489,245.65	225,209,353.75	84,474,642.65	309,683,996.40	2.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	6,864,340.61	12,613,463.61	19,477,804.22	4,216,428.90	14,863,513.81	19,079,942.71	-2.0%
Classified Support Salaries		2200	22,300,947.28	7,485,878.33	29,786,825.61	21,557,218.62	7,986,077.00	29,543,295.62	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	6,212,577.80	1,119,601.58	7,332,179.38	6,641,955.52	1,454,751.00	8,096,706.52	10.4%
Clerical, Technical and Office Salaries		2400	28,764,267.86	2,488,879.24	31,253,147.10	30,543,745.87	2,506,457.13	33,050,203.00	5.7%
Other Classified Salaries		2900	1,913,013.96	1,193,309.79	3,106,323.75	1,758,768.96	1,053,545.43	2,812,314.39	-9.5%
TOTAL, CLASSIFIED SALARIES			66,055,147.51	24,901,132.55	90,956,280.06	64,718,117.87	27,864,344.37	92,582,462.24	1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	39,779,920.38	46,836,439.30	86,616,359.68	35,335,604.44	43,643,051.72	78,978,656.16	-8.8%
PERS		3201-3202	12,810,561.01	5,357,948.34	18,168,509.35	13,537,669.33	6,681,482.48	20,219,151.81	11.3%
OASDI/Medicare/Alternative		3301-3302	8,246,082.13	2,972,139.31	11,218,221.44	8,629,831.52	3,566,332.06	12,196,163.58	8.7%
Health and Welfare Benefits		3401-3402	50,504,003.82	14,017,816.87	64,521,820.69	52,416,237.29	15,964,246.25	68,380,483.54	6.0%
Unemployment Insurance		3501-3502	150,527.79	43,795.50	194,323.29	149,397.33	56,367.09	205,764.42	5.9%
Workers' Compensation		3601-3602	6,071,104.02	1,777,460.48	7,848,564.50	6,154,190.89	2,325,417.06	8,479,607.95	8.0%
OPEB, Allocated		3701-3702	2,929,318.93	807,719.77	3,737,038.70	2,985,651.13	1,085,953.94	4,071,605.07	9.0%
OPEB, Active Employees		3751-3752	3,608,610.52	1,051,975.41	4,660,585.93	3,605,544.87	1,361,064.65	4,966,609.52	6.6%
Other Employee Benefits		3901-3902	30,696.00	0.00	30,696.00	30,696.00	0.00	30,696.00	0.0%
TOTAL, EMPLOYEE BENEFITS			124,130,824.60	72,865,294.98	196,996,119.58	122,844,822.80	74,683,915.25	197,528,738.05	0.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,120,201.13	9,287,973.14	20,408,174.27	2,362,568.82	2,619,170.82	4,981,739.64	-75.6%
Books and Other Reference Materials		4200	419,698.76	265,603.43	685,302.19	400,315.52	155,062.91	555,378.43	-19.0%
Materials and Supplies		4300	11,838,633.27	10,830,582.88	22,669,216.15	10,493,196.72	34,331,104.94	44,824,301.66	97.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	3,457,759.53	2,853,205.39	6,310,964.92	2,521,903.34	17,009,022.11	19,530,925.45	209.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,836,292.69	23,237,364.84	50,073,657.53	15,777,984.40	54,114,360.78	69,892,345.18	39.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	22,562,730.22	15,948,466.46	38,511,196.68	24,365,195.76	15,471,582.70	39,836,778.46	3.4%
Travel and Conferences		5200	2,353,512.15	1,154,100.39	3,507,612.54	2,240,487.99	1,146,961.65	3,387,449.64	-3.4%
Dues and Memberships		5300	173,517.54	1,300.00	174,817.54	182,047.13	1,800.00	183,847.13	5.2%
Insurance		5400 - 5450	3,461,589.01	200.00	3,461,789.01	4,007,166.00	0.00	4,007,166.00	15.8%
Operations and Housekeeping Services		5500	9,645,854.04	80,726.01	9,726,580.05	12,263,891.00	111,850.00	12,375,741.00	27.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,211,937.45	3,396,766.44	5,608,703.89	2,564,109.06	4,362,924.47	6,927,033.53	23.5%
Transfers of Direct Costs		5710	(707,352.20)	707,352.20	0.00	(477,160.27)	477,160.27	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	518,301.25	(36,722.31)	481,578.94	430,268.53	(16,605.20)	413,663.33	-14.1%
Professional/Consulting Services and Operating Expenditures		5800	20,096,161.26	9,025,323.03	29,121,484.29	19,716,979.10	31,977,373.40	51,694,352.50	77.5%
Communications		5900	5,263,111.61	467,977.84	5,731,089.45	4,203,606.89	899,128.34	5,102,735.23	-11.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,579,362.33	30,745,490.06	96,324,852.39	69,496,591.19	54,432,175.63	123,928,766.82	28.7%

			2019-20 Unaudited 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	8,852.98	8,852.98	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	171,006.76	9,069,238.82	9,240,245.58	495,912.79	53,000.00	548,912.79	-94.1%
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	1,988,811.72	847,927.78	2,836,739.50	907,206.40	212,928.60	1,120,135.00	-60.5%
Equipment Replacement		6500	0.00	0.00	0.00	5,197.00	0.00	5,197.00	New
TOTAL, CAPITAL OUTLAY			2,159,818.48	9,926,019.58	12,085,838.06	1,408,316.19	265,928.60	1,674,244.79	-86.1%
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	50,951.00	0.00	50,951.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	87,124.27	0.00	87,124.27	90,000.00	0.00	90,000.00	3.3%
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		1,154,918.91	1,154,918.91		1,271,879.00	1,271,879.00	10.1%
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 Unaudited 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	0.00	2,292,827.55	2,292,827.55	0.00	2,964,550.00	2,964,550.00	29.3%
Other Debt Service - Principal		7439	0.00	2,890,000.00	2,890,000.00	0.00	790,000.00	790,000.00	-72.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			138,075.27	6,337,746.46	6,475,821.73	90,000.00	5,026,429.00	5,116,429.00	-21.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,517,396.77)	3,517,396.77	0.00	(4,106,078.73)	4,094,677.73	(11,401.00)	New
Transfers of Indirect Costs - Interfund		7350	(1,840,518.36)	0.00	(1,840,518.36)	(1,971,542.14)	0.00	(1,971,542.14)	7.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,357,915.13)	3,517,396.77	(1,840,518.36)	(6,077,620.87)	4,094,677.73	(1,982,943.14)	7.7%
TOTAL, EXPENDITURES			517,069,383.46	235,491,913.18	752,561,296.64	493,467,565.33	304,956,474.01	798,424,039.34	6.1%

			2019-20 Unaudited 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	2,014.00	0.00	2,014.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,014.00	0.00	2,014.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,554.11	1,875.00	5,429.11	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,554.11	1,875.00	5,429.11	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(75,763,662.62)	75,763,662.62	0.00	(82,250,801.89)	82,250,801.89	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			(75,763,662.62)	75,763,662.62	0.00	(82,250,801.89)	82,250,801.89	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(75,765,202.73)	75,761,787.62	(3,415.11)	(82,250,801.89)	82,250,801.89	0.00	-100.0%

			2019-20 Unaudited 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	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	551,379,553.67	0.00	551,379,553.67	550,943,814.67	0.00	550,943,814.67	-0.1%
2) Federal Revenue		8100-8299	2,701,427.68	49,825,604.97	52,527,032.65	1,600,000.00	135,423,563.00	137,023,563.00	160.9%
3) Other State Revenue		8300-8599	12,490,276.49	84,833,517.54	97,323,794.03	9,074,404.16	83,115,550.17	92,189,954.33	-5.3%
4) Other Local Revenue		8600-8799	4,894,392.93	7,519,248.13	12,413,641.06	4,383,645.78	4,899,687.00	9,283,332.78	-25.2%
5) TOTAL, REVENUES			571,465,650.77	142,178,370.64	713,644,021.41	566,001,864.61	223,438,800.17	789,440,664.78	10.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		304,578,487.29	147,427,889.04	452,006,376.33	265,856,993.48	179,223,584.60	445,080,578.08	-1.5%
2) Instruction - Related Services	2000-2999		79,347,625.40	24,907,989.91	104,255,615.31	84,308,934.08	51,207,730.23	135,516,664.31	30.0%
3) Pupil Services	3000-3999		54,767,197.70	23,954,252.47	78,721,450.17	59,757,989.67	21,767,319.20	81,525,308.87	3.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		820,716.54	93,186.12	913,902.66	1,109,191.48	85,404.00	1,194,595.48	30.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.10	0.00	0.10	New
7) General Administration	7000-7999		29,893,211.48	3,982,933.33	33,876,144.81	31,215,773.04	25,994,558.73	57,210,331.77	68.9%
8) Plant Services	8000-8999		47,524,069.78	28,787,915.85	76,311,985.63	51,128,683.48	21,648,948.25	72,777,631.73	-4.6%
9) Other Outgo	9000-9999	Except 7600-7699	138,075.27	6,337,746.46	6,475,821.73	90,000.00	5,028,929.00	5,118,929.00	-21.0%
10) TOTAL, EXPENDITURES			517,069,383.46	235,491,913.18	752,561,296.64	493,467,565.33	304,956,474.01	798,424,039.34	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			54,396,267.31	(93,313,542.54)	(38,917,275.23)	72,534,299.28	(81,517,673.84)	(8,983,374.56)	-76.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,014.00	0.00	2,014.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,554.11	1,875.00	5,429.11	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(75,763,662.62)	75,763,662.62	0.00	(82,250,801.89)	82,250,801.89	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(75,765,202.73)	75,761,787.62	(3,415.11)	(82,250,801.89)	82,250,801.89	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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)			(21,368,935.42)	(17,551,754.92)	(38,920,690.34)	(9,716,502.61)	733,128.05	(8,983,374.56)	-76.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,716,208.08	36,759,498.93	90,475,707.01	32,347,272.66	19,207,744.01	51,555,016.67	-43.0%
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)			53,716,208.08	36,759,498.93	90,475,707.01	32,347,272.66	19,207,744.01	51,555,016.67	-43.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,716,208.08	36,759,498.93	90,475,707.01	32,347,272.66	19,207,744.01	51,555,016.67	-43.0%
2) Ending Balance, June 30 (E + F1e)			32,347,272.66	19,207,744.01	51,555,016.67	22,630,770.05	19,940,872.06	42,571,642.11	-17.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	211,000.00	0.00	211,000.00	210,000.00	0.00	210,000.00	-0.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	63,838.60	0.00	63,838.60	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	19,940,872.06	19,940,872.06	0.00	19,940,872.06	19,940,872.06	0.0%
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	16,972,434.06	0.00	16,972,434.06	398,935.97	0.00	398,935.97	-97.6%
Reserve for District Spending	0000	9780	16,972,434.06		16,972,434.06				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,100,000.00	0.00	15,100,000.00	15,360,000.00	0.00	15,360,000.00	1.7%
Unassigned/Unappropriated Amount		9790	0.00	(733,128.05)	(733,128.05)	6,661,834.08	0.00	6,661,834.08	-1008.7%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	528,374.82	528,374.82
6230	California Clean Energy Jobs Act	2,538,304.85	2,538,304.85
6512	Special Ed: Mental Health Services	415,469.21	415,469.21
7085	Learning Communities for School Success Program	135,769.16	135,769.16
7311	Classified School Employee Professional Development Block Grant	356,502.70	356,502.70
7510	Low-Performing Students Block Grant	1,124,883.00	1,124,883.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17060)	4,281,934.01	4,281,934.01
9010	Other Restricted Local	10,559,634.31	10,559,634.31
Total, Restricted Balance		19,940,872.06	19,940,872.06

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	950,897.07	957,260.00	0.7%
3) Other State Revenue		8300-8599	781,928.11	281,171.00	-64.0%
4) Other Local Revenue		8600-8799	6,598,474.47	6,472,927.00	-1.9%
5) TOTAL, REVENUES			8,331,299.65	7,711,358.00	-7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,774,814.26	3,058,697.66	-19.0%
2) Classified Salaries		2000-2999	1,359,438.49	1,337,250.81	-1.6%
3) Employee Benefits		3000-3999	2,627,634.76	2,395,495.11	-8.8%
4) Books and Supplies		4000-4999	100,462.39	238,788.90	137.7%
5) Services and Other Operating Expenditures		5000-5999	299,385.57	449,879.09	50.3%
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	252,089.75	231,246.43	-8.3%
9) TOTAL, EXPENDITURES			8,413,825.22	7,711,358.00	-8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,525.57)	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,525.57)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,487,988.57	1,405,463.00	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,487,988.57	1,405,463.00	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,487,988.57	1,405,463.00	-5.5%
2) Ending Balance, June 30 (E + F1e)			1,405,463.00	1,405,463.00	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	1,277,436.91	1,277,436.91	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	128,026.09	128,026.09	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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,010,624.65		
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	1,671,144.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,681,769.56		
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	723,653.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	323,770.86		
4) Current Loans		9640			
5) Unearned Revenue		9650	228,881.80		
6) TOTAL, LIABILITIES			1,276,306.56		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,405,463.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	950,897.07	957,260.00	0.7%
TOTAL, FEDERAL REVENUE			950,897.07	957,260.00	0.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	26,296.50	54,814.00	108.4%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	755,631.61	226,357.00	-70.0%
TOTAL, OTHER STATE REVENUE			781,928.11	281,171.00	-64.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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	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					
Adult Education Fees		8671	150,663.40	0.00	-100.0%
Interagency Services		8677	6,158,635.31	6,237,927.00	1.3%
Other Local Revenue					
All Other Local Revenue		8699	289,175.76	235,000.00	-18.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,598,474.47	6,472,927.00	-1.9%
TOTAL, REVENUES			8,331,299.65	7,711,358.00	-7.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,734,705.01	2,124,787.78	-22.3%
Certificated Pupil Support Salaries		1200	213,594.60	224,612.00	5.2%
Certificated Supervisors' and Administrators' Salaries		1300	570,476.26	593,330.00	4.0%
Other Certificated Salaries		1900	256,038.39	115,967.88	-54.7%
TOTAL, CERTIFICATED SALARIES			3,774,814.26	3,058,697.66	-19.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	111,330.78	114,167.00	2.5%
Classified Support Salaries		2200	331,526.14	319,987.00	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	881,510.90	868,025.81	-1.5%
Other Classified Salaries		2900	35,070.67	35,071.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,359,438.49	1,337,250.81	-1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,043,733.17	539,699.04	-48.3%
PERS		3201-3202	270,663.60	317,204.00	17.2%
OASDI/Medicare/Alternative		3301-3302	160,560.22	149,189.16	-7.1%
Health and Welfare Benefits		3401-3402	951,733.34	1,197,624.19	25.8%
Unemployment Insurance		3501-3502	2,549.29	2,170.23	-14.9%
Workers' Compensation		3601-3602	102,776.21	92,182.35	-10.3%
OPEB, Allocated		3701-3702	38,297.70	45,042.76	17.6%
OPEB, Active Employees		3751-3752	57,321.23	52,383.38	-8.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,627,634.76	2,395,495.11	-8.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	34,336.58	19,818.71	-42.3%
Books and Other Reference Materials		4200	16.15	50.00	209.6%
Materials and Supplies		4300	51,780.04	210,545.19	306.6%
Noncapitalized Equipment		4400	14,329.62	8,375.00	-41.6%
TOTAL, BOOKS AND SUPPLIES			100,462.39	238,788.90	137.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	38,834.63	74,782.01	92.6%
Dues and Memberships		5300	1,540.00	500.00	-67.5%
Insurance		5400-5450	1,240.00	1,350.00	8.9%
Operations and Housekeeping Services		5500	122,925.12	158,680.00	29.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,538.03	14,650.00	222.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,367.01	25,275.00	54.4%
Professional/Consulting Services and Operating Expenditures		5800	104,460.78	153,162.08	46.6%
Communications		5900	9,480.00	21,480.00	126.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			299,385.57	449,879.09	50.3%
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%
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)					
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	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	252,089.75	231,246.43	-8.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			252,089.75	231,246.43	-8.3%
TOTAL, EXPENDITURES			8,413,825.22	7,711,358.00	-8.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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					
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	950,897.07	957,260.00	0.7%
3) Other State Revenue		8300-8599	781,928.11	281,171.00	-64.0%
4) Other Local Revenue		8600-8799	6,598,474.47	6,472,927.00	-1.9%
5) TOTAL, REVENUES			8,331,299.65	7,711,358.00	-7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,444,646.32	3,913,819.73	-11.9%
2) Instruction - Related Services	2000-2999		2,660,247.65	2,449,236.12	-7.9%
3) Pupil Services	3000-3999		408,226.75	403,649.72	-1.1%
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		252,089.75	231,246.43	-8.3%
8) Plant Services	8000-8999		648,614.75	713,406.00	10.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,413,825.22	7,711,358.00	-8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(82,525.57)	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,525.57)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,487,988.57	1,405,463.00	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,487,988.57	1,405,463.00	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,487,988.57	1,405,463.00	-5.5%
2) Ending Balance, June 30 (E + F1e)			1,405,463.00	1,405,463.00	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	1,277,436.91	1,277,436.91	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	128,026.09	128,026.09	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
		Unaudited Actuals	Budget
6371	CalWORKs for ROCP or Adult Education	210,044.75	210,044.75
6391	Adult Education Program	1,046,801.52	1,046,801.52
9010	Other Restricted Local	20,590.64	20,590.64
Total, Restricted Balance		1,277,436.91	1,277,436.91

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	382,893.00	563,950.00	47.3%
3) Other State Revenue		8300-8599	12,732,690.61	13,087,304.00	2.8%
4) Other Local Revenue		8600-8799	233,489.10	105,160.00	-55.0%
5) TOTAL, REVENUES			13,349,072.71	13,756,414.00	3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,107,450.60	4,234,381.15	3.1%
2) Classified Salaries		2000-2999	3,453,858.59	3,693,928.82	7.0%
3) Employee Benefits		3000-3999	4,246,845.79	4,391,782.03	3.4%
4) Books and Supplies		4000-4999	304,410.53	590,837.33	94.1%
5) Services and Other Operating Expenditures		5000-5999	402,706.67	354,093.96	-12.1%
6) Capital Outlay		6000-6999	(8,852.50)	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	478,291.25	491,390.71	2.7%
9) TOTAL, EXPENDITURES			12,984,710.93	13,756,414.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			364,361.78	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			364,361.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,030.60	1,304,392.38	38.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,030.60	1,304,392.38	38.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,030.60	1,304,392.38	38.8%
2) Ending Balance, June 30 (E + F1e)			1,304,392.38	1,304,392.38	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	1,289,818.03	1,289,818.03	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	14,574.35	14,574.35	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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,773,043.12		
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	19,987.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,793,030.23		
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	584,201.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	638,659.62		
4) Current Loans		9640			
5) Unearned Revenue		9650	265,776.34		
6) TOTAL, LIABILITIES			1,488,637.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,304,392.38		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	382,893.00	563,950.00	47.3%
TOTAL, FEDERAL REVENUE			382,893.00	563,950.00	47.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	12,270,871.00	13,067,304.00	6.5%
All Other State Revenue	All Other	8590	461,819.61	20,000.00	-95.7%
TOTAL, OTHER STATE REVENUE			12,732,690.61	13,087,304.00	2.8%
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	57,401.70	5,100.00	-91.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	79,648.00	100,000.00	25.6%
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	96,439.40	60.00	-99.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			233,489.10	105,160.00	-55.0%
TOTAL, REVENUES			13,349,072.71	13,756,414.00	3.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,587,725.27	3,848,464.68	7.3%
Certificated Pupil Support Salaries		1200	62,717.73	66,200.00	5.6%
Certificated Supervisors' and Administrators' Salaries		1300	137,896.68	144,172.00	4.6%
Other Certificated Salaries		1900	319,110.92	175,544.47	-45.0%
TOTAL, CERTIFICATED SALARIES			4,107,450.60	4,234,381.15	3.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,680,333.58	2,895,532.82	8.0%
Classified Support Salaries		2200	132,802.59	130,608.00	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	640,722.42	667,788.00	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,453,858.59	3,693,928.82	7.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,065,695.18	679,422.73	-36.2%
PERS		3201-3202	746,499.15	935,492.60	25.3%
OASDI/Medicare/Alternative		3301-3302	338,746.75	369,230.64	9.0%
Health and Welfare Benefits		3401-3402	1,775,999.05	2,060,824.06	16.0%
Unemployment Insurance		3501-3502	3,707.50	3,976.00	7.2%
Workers' Compensation		3601-3602	151,145.75	164,457.00	8.8%
OPEB, Allocated		3701-3702	74,085.52	81,961.00	10.6%
OPEB, Active Employees		3751-3752	90,966.89	96,418.00	6.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,246,845.79	4,391,782.03	3.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	304.05	0.00	-100.0%
Materials and Supplies		4300	287,421.22	579,459.23	101.6%
Noncapitalized Equipment		4400	16,685.26	11,378.10	-31.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			304,410.53	590,837.33	94.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	16,908.89	6,000.00	-64.5%
Dues and Memberships		5300	600.00	1,500.00	150.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	54,215.29	59,000.00	8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,754.52	31,318.62	21.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	59,099.89	49,735.54	-15.8%
Professional/Consulting Services and Operating Expenditures		5800	246,096.10	206,539.80	-16.1%
Communications		5900	31.98	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			402,706.67	354,093.96	-12.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	(8,852.50)	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			(8,852.50)	0.00	-100.0%
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	478,291.25	491,390.71	2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			478,291.25	491,390.71	2.7%
TOTAL, EXPENDITURES			12,984,710.93	13,756,414.00	5.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	382,893.00	563,950.00	47.3%
3) Other State Revenue		8300-8599	12,732,690.61	13,087,304.00	2.8%
4) Other Local Revenue		8600-8799	233,489.10	105,160.00	-55.0%
5) TOTAL, REVENUES			13,349,072.71	13,756,414.00	3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		115,522.29	300,746.23	160.3%
2) Instruction - Related Services	2000-2999		761,412.77	559,929.20	-26.5%
3) Pupil Services	3000-3999		105,735.64	101,613.23	-3.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		11,191,807.22	11,981,069.34	7.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		478,291.25	491,390.71	2.7%
8) Plant Services	8000-8999		331,941.76	321,665.29	-3.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,984,710.93	13,756,414.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			364,361.78	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			364,361.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,030.60	1,304,392.38	38.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,030.60	1,304,392.38	38.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,030.60	1,304,392.38	38.8%
2) Ending Balance, June 30 (E + F1e)			1,304,392.38	1,304,392.38	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	1,289,818.03	1,289,818.03	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	14,574.35	14,574.35	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
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	1,289,783.03	1,289,783.03
9010	Other Restricted Local	35.00	35.00
Total, Restricted Balance		1,289,818.03	1,289,818.03

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,007,171.00	2,007,171.00	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	24,428.56	12,000.00	-50.9%
5) TOTAL, REVENUES			2,031,599.56	2,019,171.00	-0.6%
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	936,054.99	2,013,171.00	115.1%
6) Capital Outlay		6000-6999	1,010,942.80	6,000.00	-99.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,946,997.79	2,019,171.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			84,601.77	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,601.77	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	448,365.69	532,967.46	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			448,365.69	532,967.46	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			448,365.69	532,967.46	18.9%
2) Ending Balance, June 30 (E + F1e)			532,967.46	532,967.46	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	532,967.46	532,967.46	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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	919,933.25		
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	5,979.91		
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			925,913.16		
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	392,945.70		
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			392,945.70		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			532,967.46		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,007,171.00	2,007,171.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,007,171.00	2,007,171.00	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	24,428.56	12,000.00	-50.9%
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			24,428.56	12,000.00	-50.9%
TOTAL, REVENUES			2,031,599.56	2,019,171.00	-0.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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 Unaudited 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	936,054.99	2,012,171.00	115.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			936,054.99	2,013,171.00	115.1%
CAPITAL OUTLAY					
Land Improvements		6170	1,024,526.80	0.00	-100.0%
Buildings and Improvements of Buildings		6200	(13,584.00)	6,000.00	-144.2%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,010,942.80	6,000.00	-99.4%
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			1,946,997.79	2,019,171.00	3.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,007,171.00	2,007,171.00	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	24,428.56	12,000.00	-50.9%
5) TOTAL, REVENUES			2,031,599.56	2,019,171.00	-0.6%
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		1,946,997.79	2,019,171.00	3.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,946,997.79	2,019,171.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			84,601.77	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,601.77	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	448,365.69	532,967.46	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			448,365.69	532,967.46	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			448,365.69	532,967.46	18.9%
2) Ending Balance, June 30 (E + F1e)			532,967.46	532,967.46	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	532,967.46	532,967.46	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
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	931,001.88	865,368.70	-7.0%
5) TOTAL, REVENUES			931,001.88	865,368.70	-7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	39,108.12	62,348.00	59.4%
3) Employee Benefits		3000-3999	19,180.13	34,497.00	79.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,097,428.57	2,478,292.13	125.8%
6) Capital Outlay		6000-6999	11,626,391.06	23,556,712.92	102.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,881,397.91	9,285,081.67	34.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,663,505.79	35,416,931.72	80.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,732,503.91)	(34,551,563.02)	84.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,780.79	0.00	-100.0%
b) Transfers Out		7600-7629	2,014.00	0.00	-100.0%
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			20,766.79	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,711,737.12)	(34,551,563.02)	84.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,774,896.78	35,063,159.66	-34.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,774,896.78	35,063,159.66	-34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,774,896.78	35,063,159.66	-34.8%
2) Ending Balance, June 30 (E + F1e)			35,063,159.66	511,596.64	-98.5%
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	35,063,159.66	511,596.64	-98.5%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,842,921.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	241,998.80		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,051,690.50		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	210,809.22		
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			36,347,419.67		
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	1,283,634.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	626.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,284,260.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			35,063,159.66		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	931,001.88	865,368.70	-7.0%
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			931,001.88	865,368.70	-7.0%
TOTAL, REVENUES			931,001.88	865,368.70	-7.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	28,138.07	45,166.00	60.5%
Clerical, Technical and Office Salaries		2400	10,970.05	17,182.00	56.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			39,108.12	62,348.00	59.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,974.93	14,215.00	103.8%
OASDI/Medicare/Alternative		3301-3302	2,779.84	4,782.00	72.0%
Health and Welfare Benefits		3401-3402	7,744.01	12,772.00	64.9%
Unemployment Insurance		3501-3502	18.08	31.00	71.5%
Workers' Compensation		3601-3602	784.29	1,288.00	64.2%
OPEB, Allocated		3701-3702	407.71	655.00	60.7%
OPEB, Active Employees		3751-3752	471.27	754.00	60.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,180.13	34,497.00	79.9%
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	162.00	162.00	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	17,991.38	46,934.18	160.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,079,275.19	2,431,195.95	125.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,097,428.57	2,478,292.13	125.8%
CAPITAL OUTLAY					
Land		6100	2,384,164.00	1,438,000.00	-39.7%
Land Improvements		6170	1,428,744.04	820.00	-99.9%
Buildings and Improvements of Buildings		6200	7,807,094.99	22,117,892.92	183.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,388.03	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,626,391.06	23,556,712.92	102.6%
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	1,291,397.91	3,560,081.67	175.7%
Other Debt Service - Principal		7439	5,590,000.00	5,725,000.00	2.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,881,397.91	9,285,081.67	34.9%
TOTAL, EXPENDITURES			19,663,505.79	35,416,931.72	80.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	22,780.79	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			22,780.79	0.00	-100.0%
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	2,014.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,014.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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)			20,766.79	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	931,001.88	865,368.70	-7.0%
5) TOTAL, REVENUES			931,001.88	865,368.70	-7.0%
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		12,778,532.88	26,131,850.05	104.5%
9) Other Outgo	9000-9999	Except 7600-7699	6,884,972.91	9,285,081.67	34.9%
10) TOTAL, EXPENDITURES			19,663,505.79	35,416,931.72	80.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(18,732,503.91)	(34,551,563.02)	84.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,780.79	0.00	-100.0%
b) Transfers Out		7600-7629	2,014.00	0.00	-100.0%
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			20,766.79	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,711,737.12)	(34,551,563.02)	84.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,774,896.78	35,063,159.66	-34.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,774,896.78	35,063,159.66	-34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,774,896.78	35,063,159.66	-34.8%
2) Ending Balance, June 30 (E + F1e)			35,063,159.66	511,596.64	-98.5%
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	35,063,159.66	511,596.64	-98.5%
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
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	2,780,316.36	2,791,402.15	0.4%
5) TOTAL, REVENUES			2,780,316.36	2,791,402.15	0.4%
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	8,405.00	19,712.15	134.5%
6) Capital Outlay		6000-6999	(22,785.46)	9,417,287.74	-41430.3%
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			(14,380.46)	9,436,999.89	-65723.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,794,696.82	(6,645,597.74)	-337.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,554.11	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			3,554.11	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,798,250.93	(6,645,597.74)	-337.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,081,367.24	6,879,618.17	68.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,081,367.24	6,879,618.17	68.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,081,367.24	6,879,618.17	68.6%
2) Ending Balance, June 30 (E + F1e)			6,879,618.17	234,020.43	-96.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,879,618.17	234,020.43	-96.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,875,643.78		
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	35,014.39		
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			6,910,658.17		
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	31,040.00		
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			31,040.00		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,879,618.17		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	99,911.79	41,402.15	-58.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,680,404.57	2,750,000.00	2.6%
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			2,780,316.36	2,791,402.15	0.4%
TOTAL, REVENUES			2,780,316.36	2,791,402.15	0.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	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 Unaudited 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	8,405.00	19,712.15	134.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,405.00	19,712.15	134.5%
CAPITAL OUTLAY					
Land		6100	0.00	240,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	(22,785.46)	9,177,287.74	-40376.9%
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			(22,785.46)	9,417,287.74	-41430.3%
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			(14,380.46)	9,436,999.89	-65723.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,554.11	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,554.11	0.00	-100.0%
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)			3,554.11	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	2,780,316.36	2,791,402.15	0.4%
5) TOTAL, REVENUES			2,780,316.36	2,791,402.15	0.4%
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		(14,380.46)	9,436,999.89	-65723.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			(14,380.46)	9,436,999.89	-65723.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,794,696.82	(6,645,597.74)	-337.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,554.11	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			3,554.11	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,798,250.93	(6,645,597.74)	-337.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,081,367.24	6,879,618.17	68.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,081,367.24	6,879,618.17	68.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,081,367.24	6,879,618.17	68.6%
2) Ending Balance, June 30 (E + F1e)			6,879,618.17	234,020.43	-96.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,879,618.17	234,020.43	-96.6%
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
		Unaudited Actuals	Budget
9010	Other Restricted Local	6,879,618.17	234,020.43
Total, Restricted Balance		6,879,618.17	234,020.43

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	3,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	567,594.32	524,710.37	-7.6%
5) TOTAL, REVENUES			3,567,594.32	524,710.37	-85.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	735.68	4,646.00	531.5%
6) Capital Outlay		6000-6999	161,633.04	30,277,729.18	18632.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			162,368.72	30,282,375.18	18550.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,405,225.60	(29,757,664.81)	-973.9%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,405,225.60	(29,757,664.81)	-973.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,396,075.39	29,801,300.99	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,396,075.39	29,801,300.99	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,396,075.39	29,801,300.99	12.9%
2) Ending Balance, June 30 (E + F1e)			29,801,300.99	43,636.18	-99.9%
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	29,801,300.99	43,636.18	-99.9%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,665,280.60		
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	136,020.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			29,801,300.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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 (must agree with line F2) (G9 + H2) - (I6 + J2)			29,801,300.99		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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					
School Facilities Apportionments		8545	3,000,000.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,000,000.00	0.00	-100.0%
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	567,594.32	524,710.37	-7.6%
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			567,594.32	524,710.37	-7.6%
TOTAL, REVENUES			3,567,594.32	524,710.37	-85.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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 Unaudited 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	142.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	593.68	4,646.00	682.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			735.68	4,646.00	531.5%
CAPITAL OUTLAY					
Land		6100	161,633.04	513,408.00	217.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	29,764,321.18	New
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			161,633.04	30,277,729.18	18632.4%
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			162,368.72	30,282,375.18	18550.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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: 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 Unaudited 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%
(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 Unaudited 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	3,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	567,594.32	524,710.37	-7.6%
5) TOTAL, REVENUES			3,567,594.32	524,710.37	-85.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		162,368.72	30,282,375.18	18550.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			162,368.72	30,282,375.18	18550.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,405,225.60	(29,757,664.81)	-973.9%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,405,225.60	(29,757,664.81)	-973.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,396,075.39	29,801,300.99	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,396,075.39	29,801,300.99	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,396,075.39	29,801,300.99	12.9%
2) Ending Balance, June 30 (E + F1e)			29,801,300.99	43,636.18	-99.9%
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	29,801,300.99	43,636.18	-99.9%
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
		Unaudited Actuals	Budget
7710	State School Facilities Projects	29,801,300.99	43,636.18
Total, Restricted Balance		29,801,300.99	43,636.18

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	265,843.89	188,854.67	-29.0%
5) TOTAL, REVENUES			265,843.89	188,854.67	-29.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,468.66	0.00	-100.0%
3) Employee Benefits		3000-3999	11,163.01	0.00	-100.0%
4) Books and Supplies		4000-4999	24,452.28	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	708,287.61	457,382.67	-35.4%
6) Capital Outlay		6000-6999	2,698,572.20	4,926,597.94	82.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,464,943.76	5,383,980.61	55.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,199,099.87)	(5,195,125.94)	62.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,875.00	0.00	-100.0%
b) Transfers Out		7600-7629	22,780.79	0.00	-100.0%
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			(20,905.79)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,220,005.66)	(5,195,125.94)	61.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,335,803.22	7,115,797.56	-31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,335,803.22	7,115,797.56	-31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,335,803.22	7,115,797.56	-31.2%
2) Ending Balance, June 30 (E + F1e)			7,115,797.56	1,920,671.62	-73.0%
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	7,115,797.56	1,920,671.62	-73.0%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,364,509.34		
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	90,497.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,875.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,467,882.13		
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	352,082.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1.94		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			352,084.57		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,115,797.56		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	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	192,789.89	188,854.67	-2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	73,054.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			265,843.89	188,854.67	-29.0%
TOTAL, REVENUES			265,843.89	188,854.67	-29.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	16,141.45	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	6,327.21	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,468.66	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,067.45	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,598.62	0.00	-100.0%
Health and Welfare Benefits		3401-3402	4,525.69	0.00	-100.0%
Unemployment Insurance		3501-3502	10.50	0.00	-100.0%
Workers' Compensation		3601-3602	450.55	0.00	-100.0%
OPEB, Allocated		3701-3702	234.55	0.00	-100.0%
OPEB, Active Employees		3751-3752	275.65	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,163.01	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,633.40	0.00	-100.0%
Noncapitalized Equipment		4400	3,818.88	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			24,452.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	3,054.01	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,949.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	694,284.60	457,382.67	-34.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			708,287.61	457,382.67	-35.4%
CAPITAL OUTLAY					
Land		6100	15,380.00	8,136.00	-47.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,641,919.36	4,918,461.94	86.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	41,272.84	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,698,572.20	4,926,597.94	82.6%
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			3,464,943.76	5,383,980.61	55.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,875.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,875.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	22,780.79	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,780.79	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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)			(20,905.79)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	265,843.89	188,854.67	-29.0%
5) TOTAL, REVENUES			265,843.89	188,854.67	-29.0%
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		3,464,943.76	5,383,980.61	55.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,464,943.76	5,383,980.61	55.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,199,099.87)	(5,195,125.94)	62.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,875.00	0.00	-100.0%
b) Transfers Out		7600-7629	22,780.79	0.00	-100.0%
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			(20,905.79)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,220,005.66)	(5,195,125.94)	61.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,335,803.22	7,115,797.56	-31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,335,803.22	7,115,797.56	-31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,335,803.22	7,115,797.56	-31.2%
2) Ending Balance, June 30 (E + F1e)			7,115,797.56	1,920,671.62	-73.0%
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	7,115,797.56	1,920,671.62	-73.0%
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
		Unaudited Actuals	Budget
9010	Other Restricted Local	7,115,797.56	1,920,671.62
Total, Restricted Balance		7,115,797.56	1,920,671.62

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	91,449.79	90,000.00	-1.6%
5) TOTAL, REVENUES			91,449.79	90,000.00	-1.6%
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	190,125.76	256,000.00	34.6%
6) Capital Outlay		6000-6999	1,684,802.09	29,744,000.00	1665.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,874,927.85	30,000,000.00	1500.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,783,478.06)	(29,910,000.00)	1577.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,783,478.06)	(29,910,000.00)	1577.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,206,789.81	73,423,311.75	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,206,789.81	73,423,311.75	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,206,789.81	73,423,311.75	-2.4%
2) Ending Balance, June 30 (E + F1e)			73,423,311.75	43,513,311.75	-40.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,423,311.75	43,513,311.75	-40.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	73,423,311.75		
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			73,423,311.75		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			73,423,311.75		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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 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	91,449.79	90,000.00	-1.6%
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			91,449.79	90,000.00	-1.6%
TOTAL, REVENUES			91,449.79	90,000.00	-1.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	190,125.76	256,000.00	34.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			190,125.76	256,000.00	34.6%
CAPITAL OUTLAY					
Land		6100	1,480,640.00	9,800.00	-99.3%
Land Improvements		6170	0.00	90,000.00	New
Buildings and Improvements of Buildings		6200	204,162.09	29,644,200.00	14419.9%
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			1,684,802.09	29,744,000.00	1665.4%
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					
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			1,874,927.85	30,000,000.00	1500.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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 Unaudited 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	91,449.79	90,000.00	-1.6%
5) TOTAL, REVENUES			91,449.79	90,000.00	-1.6%
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		1,691,357.76	30,000,000.00	1673.7%
9) Other Outgo	9000-9999	Except 7600-7699	183,570.09	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,874,927.85	30,000,000.00	1500.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,783,478.06)	(29,910,000.00)	1577.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,783,478.06)	(29,910,000.00)	1577.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,206,789.81	73,423,311.75	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,206,789.81	73,423,311.75	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,206,789.81	73,423,311.75	-2.4%
2) Ending Balance, June 30 (E + F1e)			73,423,311.75	43,513,311.75	-40.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,423,311.75	43,513,311.75	-40.7%
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
		Unaudited Actuals	Budget
9010	Other Restricted Local	73,423,311.75	43,513,311.75
Total, Restricted Balance		73,423,311.75	43,513,311.75

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	149,939.24	115,358.00	-23.1%
4) Other Local Revenue		8600-8799	19,650,460.41	12,438,583.19	-36.7%
5) TOTAL, REVENUES			19,800,399.65	12,553,941.19	-36.6%
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	19,861,799.81	15,327,491.08	-22.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,861,799.81	15,327,491.08	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,400.16)	(2,773,549.89)	4417.2%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,400.16)	(2,773,549.89)	4417.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,110,026.52	22,048,626.36	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,110,026.52	22,048,626.36	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,110,026.52	22,048,626.36	-0.3%
2) Ending Balance, June 30 (E + F1e)			22,048,626.36	19,275,076.47	-12.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,048,626.36	19,275,076.47	-12.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,048,626.36		
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			22,048,626.36		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			22,048,626.36		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	149,939.24	115,358.00	-23.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			149,939.24	115,358.00	-23.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	17,119,190.80	8,565,685.59	-50.0%
Unsecured Roll		8612	1,128,138.99	934,294.12	-17.2%
Prior Years' Taxes		8613	75,668.16	4,900.00	-93.5%
Supplemental Taxes		8614	842,683.70	281,703.48	-66.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	161,283.31	152,000.00	-5.8%
Interest		8660	323,495.45	2,500,000.00	672.8%
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			19,650,460.41	12,438,583.19	-36.7%
TOTAL, REVENUES			19,800,399.65	12,553,941.19	-36.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	10,702,104.50	6,538,624.20	-38.9%
Bond Interest and Other Service Charges		7434	9,159,695.31	8,788,866.88	-4.0%
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)			19,861,799.81	15,327,491.08	-22.8%
TOTAL, EXPENDITURES			19,861,799.81	15,327,491.08	-22.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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 Unaudited 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	149,939.24	115,358.00	-23.1%
4) Other Local Revenue		8600-8799	19,650,460.41	12,438,583.19	-36.7%
5) TOTAL, REVENUES			19,800,399.65	12,553,941.19	-36.6%
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	19,861,799.81	15,327,491.08	-22.8%
10) TOTAL, EXPENDITURES			19,861,799.81	15,327,491.08	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(61,400.16)	(2,773,549.89)	4417.2%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,400.16)	(2,773,549.89)	4417.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,110,026.52	22,048,626.36	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,110,026.52	22,048,626.36	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,110,026.52	22,048,626.36	-0.3%
2) Ending Balance, June 30 (E + F1e)			22,048,626.36	19,275,076.47	-12.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,048,626.36	19,275,076.47	-12.6%
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
		Unaudited Actuals	Budget
9010	Other Restricted Local	22,048,626.36	19,275,076.47
Total, Restricted Balance		22,048,626.36	19,275,076.47

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,526,659.16	32,394,909.00	32.1%
3) Other State Revenue		8300-8599	1,705,328.85	2,191,305.00	28.5%
4) Other Local Revenue		8600-8799	963,745.44	1,174,075.00	21.8%
5) TOTAL, REVENUES			27,195,733.45	35,760,289.00	31.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,879,944.92	12,116,824.00	11.4%
3) Employee Benefits		3000-3999	7,447,171.03	6,326,202.00	-15.1%
4) Books and Supplies		4000-4999	11,967,786.75	14,698,220.96	22.8%
5) Services and Other Operating Expenses		5000-5999	123,612.60	521,940.04	322.2%
6) Depreciation		6000-6999	854,150.13	848,197.00	-0.7%
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	1,110,137.37	1,248,905.00	12.5%
9) TOTAL, EXPENSES			32,382,802.80	35,760,289.00	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,187,069.35)	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(5,187,069.35)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,862,615.68	3,675,546.33	-58.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,862,615.68	3,675,546.33	-58.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,862,615.68	3,675,546.33	-58.5%
2) Ending Net Position, June 30 (E + F1e)			3,675,546.33	3,675,546.33	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,864,162.71	2,864,162.71	0.0%
b) Restricted Net Position		9797	17,241,164.22	17,241,164.22	0.0%
c) Unrestricted Net Position		9790	(16,429,780.60)	(16,429,780.60)	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	14,747,663.40		
c) in Revolving Cash Account		9130	9,510.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,838,370.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	2,214,100.37		
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	8,841,937.17		
c) Accumulated Depreciation - Land Improvements		9425	(7,242,684.47)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	8,969,298.83		
g) Accumulated Depreciation - Equipment		9445	(7,704,388.82)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			21,673,807.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	4,605,271.00		
2) TOTAL, DEFERRED OUTFLOWS			4,605,271.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	222,771.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,291,744.05		
4) Current Loans		9640			
5) Unearned Revenue		9650	31,593.98		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	18,253,736.00		
b) Total/Net OPEB Liability		9664	2,590,987.00		
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			22,390,832.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	212,699.00		
2) TOTAL, DEFERRED INFLOWS			212,699.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			3,675,546.33		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	23,115,969.81	30,091,361.00	30.2%
Donated Food Commodities		8221	1,410,689.35	2,303,548.00	63.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			24,526,659.16	32,394,909.00	32.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,705,328.85	2,191,305.00	28.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,705,328.85	2,191,305.00	28.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	725,541.36	1,021,303.00	40.8%
Interest		8660	189,217.82	150,161.00	-20.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	48,986.26	2,611.00	-94.7%
TOTAL, OTHER LOCAL REVENUE			963,745.44	1,174,075.00	21.8%
TOTAL, REVENUES			27,195,733.45	35,760,289.00	31.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	7,924,497.50	8,868,856.00	11.9%
Classified Supervisors' and Administrators' Salaries		2300	1,987,206.41	2,213,051.00	11.4%
Clerical, Technical and Office Salaries		2400	944,250.57	976,677.00	3.4%
Other Classified Salaries		2900	23,990.44	58,240.00	142.8%
TOTAL, CLASSIFIED SALARIES			10,879,944.92	12,116,824.00	11.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,278,836.03	2,476,137.00	-42.1%
OASDI/Medicare/Alternative		3301-3302	718,885.02	902,772.00	25.6%
Health and Welfare Benefits		3401-3402	1,845,571.15	2,458,880.00	33.2%
Unemployment Insurance		3501-3502	5,178.04	5,467.00	5.6%
Workers' Compensation		3601-3602	217,130.23	232,918.00	7.3%
OPEB, Allocated		3701-3702	98,992.32	113,519.00	14.7%
OPEB, Active Employees		3751-3752	282,578.24	136,509.00	-51.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,447,171.03	6,326,202.00	-15.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	128.92	258.00	100.1%
Materials and Supplies		4300	224,965.27	276,743.00	23.0%
Noncapitalized Equipment		4400	361,344.61	643,361.00	78.0%
Food		4700	11,381,347.95	13,777,858.96	21.1%
TOTAL, BOOKS AND SUPPLIES			11,967,786.75	14,698,220.96	22.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	28,065.06	19,362.00	-31.0%
Dues and Memberships		5300	6,882.75	13,501.00	96.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	359,509.01	470,497.00	30.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,997.99	123,754.00	43.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(587,289.86)	(540,199.96)	-8.0%
Professional/Consulting Services and Operating Expenditures		5800	165,730.66	367,041.00	121.5%
Communications		5900	64,716.99	67,985.00	5.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			123,612.60	521,940.04	322.2%
DEPRECIATION					
Depreciation Expense		6900	854,150.13	848,197.00	-0.7%
TOTAL, DEPRECIATION			854,150.13	848,197.00	-0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,110,137.37	1,248,905.00	12.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,110,137.37	1,248,905.00	12.5%
TOTAL, EXPENSES			32,382,802.80	35,760,289.00	10.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,526,659.16	32,394,909.00	32.1%
3) Other State Revenue		8300-8599	1,705,328.85	2,191,305.00	28.5%
4) Other Local Revenue		8600-8799	963,745.44	1,174,075.00	21.8%
5) TOTAL, REVENUES			27,195,733.45	35,760,289.00	31.5%
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		30,751,501.79	33,615,506.40	9.3%
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		100,167.40	343,625.60	243.1%
7) General Administration	7000-7999		1,110,137.37	1,248,905.00	12.5%
8) Plant Services	8000-8999		420,996.24	552,252.00	31.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			32,382,802.80	35,760,289.00	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,187,069.35)	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(5,187,069.35)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,862,615.68	3,675,546.33	-58.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,862,615.68	3,675,546.33	-58.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,862,615.68	3,675,546.33	-58.5%
2) Ending Net Position, June 30 (E + F1e)			3,675,546.33	3,675,546.33	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,864,162.71	2,864,162.71	0.0%
b) Restricted Net Position		9797	17,241,164.22	17,241,164.22	0.0%
c) Unrestricted Net Position		9790	(16,429,780.60)	(16,429,780.60)	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	16,480,553.77	16,480,553.77
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	760,610.45	760,610.45
Total, Restricted Net Position		17,241,164.22	17,241,164.22

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	18,528,809.96	19,357,538.73	4.5%
5) TOTAL, REVENUES			18,528,809.96	19,357,538.73	4.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	530,675.20	600,026.50	13.1%
3) Employee Benefits		3000-3999	259,672.22	328,516.00	26.5%
4) Books and Supplies		4000-4999	11,322.90	22,795.49	101.3%
5) Services and Other Operating Expenses		5000-5999	9,110,352.78	18,406,200.74	102.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,912,023.10	19,357,538.73	95.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,616,786.86	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,616,786.86	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,447,463.66	54,064,250.52	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,447,463.66	54,064,250.52	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,447,463.66	54,064,250.52	19.0%
2) Ending Net Position, June 30 (E + F1e)			54,064,250.52	54,064,250.52	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	54,064,250.52	54,064,250.52	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	76,242,883.86		
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	500,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	350,255.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,303,302.89		
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			78,396,442.51		
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 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	24,327,481.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,710.04		
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			24,332,191.99		
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 (must agree with line F2) (G10 + H2) - (I7 + J2)			54,064,250.52		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	1,296,658.35	707,870.93	-45.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	17,232,121.30	18,649,667.80	8.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30.31	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,528,809.96	19,357,538.73	4.5%
TOTAL, REVENUES			18,528,809.96	19,357,538.73	4.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	140,539.20	150,553.00	7.1%
Clerical, Technical and Office Salaries		2400	370,486.33	449,473.50	21.3%
Other Classified Salaries		2900	19,649.67	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			530,675.20	600,026.50	13.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	98,353.22	136,803.00	39.1%
OASDI/Medicare/Alternative		3301-3302	39,257.78	45,909.00	16.9%
Health and Welfare Benefits		3401-3402	99,526.12	119,620.00	20.2%
Unemployment Insurance		3501-3502	264.64	300.00	13.4%
Workers' Compensation		3601-3602	10,624.65	12,371.00	16.4%
OPEB, Allocated		3701-3702	5,262.51	6,264.00	19.0%
OPEB, Active Employees		3751-3752	6,383.30	7,249.00	13.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			259,672.22	328,516.00	26.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	1,881.32	2,000.00	6.3%
Materials and Supplies		4300	4,907.62	12,200.00	148.6%
Noncapitalized Equipment		4400	4,533.96	8,595.49	89.6%
TOTAL, BOOKS AND SUPPLIES			11,322.90	22,795.49	101.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	11,856.81	4,807.40	-59.5%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	1,745,691.00	780,000.00	-55.3%
Operations and Housekeeping Services		5500	216.82	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,021.82	3,400.00	12.5%
Transfers of Direct Costs - Interfund		5750	1,161.64	4,591.91	295.3%
Professional/Consulting Services and Operating Expenditures		5800	7,348,404.69	17,611,876.08	139.7%
Communications		5900	0.00	1,025.35	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,110,352.78	18,406,200.74	102.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			9,912,023.10	19,357,538.73	95.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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 Unaudited 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	18,528,809.96	19,357,538.73	4.5%
5) TOTAL, REVENUES			18,528,809.96	19,357,538.73	4.5%
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		9,912,023.10	19,357,538.73	95.3%
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			9,912,023.10	19,357,538.73	95.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,616,786.86	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,616,786.86	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,447,463.66	54,064,250.52	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,447,463.66	54,064,250.52	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,447,463.66	54,064,250.52	19.0%
2) Ending Net Position, June 30 (E + F1e)			54,064,250.52	54,064,250.52	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	54,064,250.52	54,064,250.52	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
9010	Other Restricted Local	54,064,250.52	54,064,250.52
Total, Restricted Net Position		54,064,250.52	54,064,250.52

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	7,948.68	5,000.00	-37.1%
5) TOTAL, REVENUES			7,948.68	5,000.00	-37.1%
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	7,000.00	7,000.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,000.00	7,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			948.68	(2,000.00)	-310.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			948.68	(2,000.00)	-310.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	407,675.78	408,624.46	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			407,675.78	408,624.46	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			407,675.78	408,624.46	0.2%
2) Ending Net Position, June 30 (E + F1e)			408,624.46	406,624.46	-0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	408,624.46	406,624.46	-0.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	406,756.24		
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	1,868.22		
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			408,624.46		
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 Unaudited 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 (must agree with line F2) (G10 + H2) - (I7 + J2)			408,624.46		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	7,948.68	5,000.00	-37.1%
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%
TOTAL, OTHER LOCAL REVENUE			7,948.68	5,000.00	-37.1%
TOTAL, REVENUES			7,948.68	5,000.00	-37.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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 Instructional Salaries		2100	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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		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	7,000.00	7,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,000.00	7,000.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			7,000.00	7,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	7,948.68	5,000.00	-37.1%
5) TOTAL, REVENUES			7,948.68	5,000.00	-37.1%
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		7,000.00	7,000.00	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	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7,000.00	7,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			948.68	(2,000.00)	-310.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			948.68	(2,000.00)	-310.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	407,675.78	408,624.46	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			407,675.78	408,624.46	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			407,675.78	408,624.46	0.2%
2) Ending Net Position, June 30 (E + F1e)			408,624.46	406,624.46	-0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	408,624.46	406,624.46	-0.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
9010	Other Restricted Local	408,624.46	406,624.46
Total, Restricted Net Position		408,624.46	406,624.46

Description	2019-20 Unaudited 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)	45,869.38	45,869.38	45,869.38	45,614.99	45,478.14	45,643.68
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)	45,869.38	45,869.38	45,869.38	45,614.99	45,478.14	45,643.68
5. District Funded County Program ADA						
a. County Community Schools	3.92	4.66	3.92	5.96	5.96	5.96
b. Special Education-Special Day Class	1.97	2.06	1.97			
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.07	0.09	0.09			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	2.12	2.06	2.12			
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	8.08	8.87	8.10	5.96	5.96	5.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	45,877.46	45,878.25	45,877.48	45,620.95	45,484.10	45,649.64
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited 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 Unaudited 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	32,151,832.81		32,151,832.81			32,151,832.81
Work in Progress	16,897,106.00	4,488,987.00	21,386,093.00			21,386,093.00
Total capital assets not being depreciated	49,048,938.81	4,488,987.00	53,537,925.81	0.00	0.00	53,537,925.81
Capital assets being depreciated:						
Land Improvements	55,847,893.00	4,262,443.00	60,110,336.00			60,110,336.00
Buildings	1,112,504,809.00	13,833,759.00	1,126,338,568.00			1,126,338,568.00
Equipment	44,407,116.00	(8,299,632.00)	36,107,484.00			36,107,484.00
Total capital assets being depreciated	1,212,759,818.00	9,796,570.00	1,222,556,388.00	0.00	0.00	1,222,556,388.00
Accumulated Depreciation for:						
Land Improvements	(38,641,428.00)	(1,583,944.00)	(40,225,372.00)			(40,225,372.00)
Buildings	(217,995,355.00)	(28,167,236.00)	(246,162,591.00)			(246,162,591.00)
Equipment	(29,916,332.00)	8,366,873.00	(21,549,459.00)			(21,549,459.00)
Total accumulated depreciation	(286,553,115.00)	(21,384,307.00)	(307,937,422.00)	0.00	0.00	(307,937,422.00)
Total capital assets being depreciated, net	926,206,703.00	(11,587,737.00)	914,618,966.00	0.00	0.00	914,618,966.00
Governmental activity capital assets, net	975,255,641.81	(7,098,750.00)	968,156,891.81	0.00	0.00	968,156,891.81
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	8,841,937.17		8,841,937.17			8,841,937.17
Equipment	8,698,157.76	0.00	8,698,157.76	409,221.84	138,080.77	8,969,298.83
Total capital assets being depreciated	17,540,094.93	0.00	17,540,094.93	409,221.84	138,080.77	17,811,236.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(6,799,792.36)	0.00	(6,799,792.36)	496.75	443,388.36	(7,242,683.97)
Equipment	(7,431,211.07)	0.00	(7,431,211.07)	138,390.50	411,568.25	(7,704,388.82)
Total accumulated depreciation	(14,231,003.43)	0.00	(14,231,003.43)	138,887.25	854,956.61	(14,947,072.79)
Total capital assets being depreciated, net	3,309,091.50	0.00	3,309,091.50	548,109.09	993,037.38	2,864,163.21
Business-type activity capital assets, net	3,309,091.50	0.00	3,309,091.50	548,109.09	993,037.38	2,864,163.21

Unaudited Actuals
FINANCIAL REPORTS
2019-20 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.04%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$323,422,119.54
	Appropriations Subject to Limit	\$323,422,119.54
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	4.53%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Thomas Cassida
Name
Director Business Services
Title
(909) 386-9676
Telephone
Thomas_Cassida@sbcss.k12.ca.us
E-mail Address

For School District:

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Associate Superintendent of B
Title
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Telephone
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E-mail Address

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	ESEA Title I	Indian Education	Mental Health Services - SB 87	VEA CARL Perkins	CA Promise	Prepare and Prevent	ESSA
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	4510	3327	3550	5814	5818	3182
REVENUE OBJECT	8290	8290	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Varies	879-505	878-508	748-512	878-514	799-518	523
AWARD							
1. Prior Year Carryover	5,379,300.39	0.00	0.00	0.00	0.00	341,639.95	872,723.00
2. a. Current Year Award	31,157,960.00	65,791.00	567,083.00	676,278.00	0.00	0.00	1,531,108.00
b. Transferability (ESSA)							
c. Other Adjustments	238,756.46				0.00		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	31,396,716.46	65,791.00	567,083.00	676,278.00	0.00	0.00	1,531,108.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	36,776,016.85	65,791.00	567,083.00	676,278.00	0.00	341,639.95	2,403,831.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00	0.00	0.00	0.00		215,553.00
6. Cash Received in Current Year	29,532,462.85	41,121.49	0.00	4,950.00	(6,029.82)	26,324.20	382,777.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	29,532,462.85	41,121.49	0.00	4,950.00	(6,029.82)	26,324.20	598,330.00
EXPENDITURES							
9. Donor-Authorized Expenditures	29,663,096.00	49,005.87	567,083.00	676,278.00	0.00	26,324.20	426,456.51
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	29,663,096.00	49,005.87	567,083.00	676,278.00	0.00	26,324.20	426,456.51
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(130,633.15)	(7,884.38)	(567,083.00)	(671,328.00)	(6,029.82)	0.00	171,873.49
a. Unearned Revenue							171,873.49
b. Accounts Payable							
c. Accounts Receivable	130,633.15	7,884.38	567,083.00	671,328.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	7,112,920.85	16,785.13	0.00	0.00	0.00	315,315.75	1,977,374.49
15. If Carryover is allowed, enter line 14 amount here	7,112,920.85	16,785.13				0.00	1,977,374.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	29,663,096.00	49,005.87	567,083.00	676,278.00	(6,029.82)	26,324.20	426,456.51

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Learning Loss Mitigation	Alternate Dispute Resolution	Title II Human Resources	Title III LEP Student Program	Title IV Student Support	21st ASSETS	TPP: Dept Rehab
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3220	3395	4035	4203	4127	4124	3410
REVENUE OBJECT	8290	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	526	878-532	536-537/541-542	778-544	550	566-567	896-568
AWARD							
1. Prior Year Carryover	0.00	15,865.00	930,527.08	0.00	1,218,360.09	0.00	0.00
2. a. Current Year Award	0.00	14,601.00	2,904,560.00	1,306,953.00	2,324,316.00	2,221,900.00	409,489.00
b. Transferability (ESSA)			653,630.25			23,194.19	
c. Other Adjustments						72,727.27	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	14,601.00	3,558,190.25	1,306,953.00	2,324,316.00	2,317,821.46	409,489.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	0.00	30,466.00	4,488,717.33	1,306,953.00	3,542,676.09	2,317,821.46	409,489.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00	0.00	0.00	148,009.09	0.00	
6. Cash Received in Current Year	0.00	0.00	2,973,670.33	1,242,161.00	1,266,038.00	2,085,631.46	372,158.96
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	2,973,670.33	1,242,161.00	1,414,047.09	2,085,631.46	372,158.96
EXPENDITURES							
9. Donor-Authorized Expenditures	733,128.05	1,291.68	3,089,595.34	1,073,986.39	1,948,547.65	1,789,483.83	399,042.61
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	733,128.05	1,291.68	3,089,595.34	1,073,986.39	1,948,547.65	1,789,483.83	399,042.61
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(733,128.05)	(1,291.68)	(115,925.01)	168,174.61	(534,500.56)	296,147.63	(26,883.65)
a. Unearned Revenue				168,174.61		296,147.63	
b. Accounts Payable							
c. Accounts Receivable	0.00	1,291.68	115,925.01		534,500.56		26,883.65
14. Unused Grant Award Calculation (line 4 minus line 9)	(733,128.05)	29,174.32	1,399,121.99	232,966.61	1,594,128.44	528,337.63	10,446.39
15. If Carryover is allowed, enter line 14 amount here		14,601.00	1,399,121.99	232,966.61	1,594,128.44	528,337.63	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	1,291.68	3,089,595.34	1,073,986.39	1,948,547.65	1,789,483.83	399,042.61

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	We Can Work	Early Intervention	Preschool Expansion	Preschool Staff Development	Special Ed IDEA	TOTAL
FEDERAL CATALOG NUMBER						
RESOURCE CODE	5815	3385	3315	3345	3310	
REVENUE OBJECT	8290	8182	8182	8182	8181	
LOCAL DESCRIPTION (if any)	896-569	878-588	878-592	878-594	878-801	
AWARD						
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	8,758,415.51
2. a. Current Year Award	64,665.00	59,697.00	169,647.00	1,758.00	10,133,023.00	53,608,829.00
b. Transferability (ESSA)						676,824.44
c. Other Adjustments						311,483.73
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	64,665.00	59,697.00	169,647.00	1,758.00	10,133,023.00	54,597,137.17
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	64,665.00	59,697.00	169,647.00	1,758.00	10,133,023.00	63,355,552.68
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00		0.00	363,562.09
6. Cash Received in Current Year	(0.01)	0.00	0.00	0.00	0.00	37,921,265.46
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	(0.01)	0.00	0.00	0.00	0.00	38,284,827.55
EXPENDITURES						
9. Donor-Authorized Expenditures	35,653.26	59,697.00	169,647.00	1,758.00	10,133,023.00	50,843,097.39
10. Non Donor-Authorized Expenditures					3,160,425.17	3,160,425.17
11. Total Expenditures (lines 9 & 10)	35,653.26	59,697.00	169,647.00	1,758.00	13,293,448.17	54,003,522.56
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(35,653.27)	(59,697.00)	(169,647.00)	(1,758.00)	(10,133,023.00)	(12,558,269.84)
a. Unearned Revenue						636,195.73
b. Accounts Payable						0.00
c. Accounts Receivable	35,653.27	59,697.00	169,647.00	1,758.00	10,133,023.00	12,455,307.70
14. Unused Grant Award Calculation (line 4 minus line 9)	29,011.74	0.00	0.00	0.00	0.00	12,512,455.29
15. If Carryover is allowed, enter line 14 amount here	0.00					12,876,236.14
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	35,653.26	59,697.00	169,647.00	1,758.00	10,133,023.00	50,103,939.52

2019-20 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	STRS on Behalf Pension Contribution	Workability 1 Program	Infant Discretionary	After School Kids Code	ASES	Cardinal Partnership Public Safety	Cardinal Partnership Academy
RESOURCE CODE	7690	6520	6515	6011	6010	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		896-437	878-439	747-458	452/459	406-479	406-480
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	100,000.00	14,579.93	8,788.11	10,058.77
2. a. Current Year Award	36,801,080.00	389,360.00	1,594.00	0.00	10,130,778.60	77,670.00	77,670.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	36,801,080.00	389,360.00	1,594.00	0.00	10,130,778.60	77,670.00	77,670.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	36,801,080.00	389,360.00	1,594.00	100,000.00	10,145,358.53	86,458.11	87,728.77
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00		40,000.00	0.00	37,800.00	0.00
6. Cash Received in Current Year	36,801,080.00	0.00		40,000.00	9,132,280.67	38,489.14	48,893.57
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	36,801,080.00	0.00	0.00	80,000.00	9,132,280.67	76,289.14	48,893.57
EXPENDITURES							
9. Donor-Authorized Expenditures	36,801,080.00	389,360.00	1,594.00	21,300.00	9,525,861.52	56,513.22	55,043.61
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	36,801,080.00	389,360.00	1,594.00	21,300.00	9,525,861.52	56,513.22	55,043.61
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(389,360.00)	(1,594.00)	58,700.00	(393,580.85)	19,775.92	(6,150.04)
a. Unearned Revenue				58,700.00		19,775.92	
b. Accounts Payable							
c. Accounts Receivable		389,360.00	1,594.00		393,580.85		6,150.04
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	78,700.00	619,497.01	29,944.89	32,685.16
15. If Carryover is allowed, enter line 14 amount here				78,700.00	619,497.01	29,944.89	32,685.16
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	36,801,080.00	389,360.00	1,594.00	21,300.00	9,525,861.52	56,513.22	55,043.61

2019-20 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CA Partnership Educators for Tomorrow	CTEIG	CA Partnership Academy	Academies: Clean Technology	TOTAL
RESOURCE CODE	7220	6387	6386	6386	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	410-481	485	410-493	410-495	
AWARD					
1. Prior Year Carryover	24,988.40	1,509,258.51	0.00	0.00	1,667,673.72
2. a. Current Year Award	77,670.00	1,315,097.00	100,000.00	136,650.00	49,107,569.60
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	77,670.00	1,315,097.00	100,000.00	136,650.00	49,107,569.60
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	102,658.40	2,824,355.51	100,000.00	136,650.00	50,775,243.32
REVENUES					
5. Unearned Revenue Deferred from Prior Year	0.00	321,684.08	0.00	0.00	399,484.08
6. Cash Received in Current Year	63,823.20	1,175,698.69	90,000.00	68,325.00	47,458,590.27
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	63,823.20	1,497,382.77	90,000.00	68,325.00	47,858,074.35
EXPENDITURES					
9. Donor-Authorized Expenditures	82,436.50	1,026,759.85	0.00	105,958.10	48,065,906.80
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	82,436.50	1,026,759.85	0.00	105,958.10	48,065,906.80
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(18,613.30)	470,622.92	90,000.00	(37,633.10)	(207,832.45)
a. Unearned Revenue		470,622.92	90,000.00		639,098.84
b. Accounts Payable					0.00
c. Accounts Receivable	18,613.30			37,633.10	846,931.29
14. Unused Grant Award Calculation (line 4 minus line 9)	20,221.90	1,797,595.66	100,000.00	30,691.90	2,709,336.52
15. If Carryover is allowed, enter line 14 amount here	20,221.90	1,797,730.17	100,000.00	30,691.90	2,709,471.03
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	82,436.50	1,026,759.85	0.00	105,958.10	48,065,906.80

2019-20 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	CETF-CA Emerging	Packard Foundation	After School Donations	Edison International	Child Development	Richardson Donation	Kaiser Grant
RESOURCE CODE	9074	9053	9063	9040	9042	9048	9054
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	854-044	747-145	747-146	136-226	871-250	312-305	802-308
AWARD							
1. Prior Year Carryover	182,354.48	81,164.69	36,538.20	424.16	3,301.68	370.00	4,588.11
2. a. Current Year Award	50,000.00		36,890.85		339.29	50.00	17,100.00
b. Other Adjustments		(23,194.19)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,000.00	(23,194.19)	36,890.85	0.00	339.29	50.00	17,100.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	232,354.48	57,970.50	73,429.05	424.16	3,640.97	420.00	21,688.11
REVENUES							
5. Unearned Revenue Deferred from Prior Year	182,354.48	81,164.69	36,538.20	424.16	3,301.68		4,588.11
6. Cash Received in Current Year	50,000.00	(23,194.19)	6,400.00		339.29		17,100.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	232,354.48	57,970.50	42,938.20	424.16	3,640.97	0.00	21,688.11
EXPENDITURES							
9. Donor-Authorized Expenditures	69,506.82	53,680.79	36,261.34		915.35		8,101.34
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	69,506.82	53,680.79	36,261.34	0.00	915.35	0.00	8,101.34
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	162,847.66	4,289.71	6,676.86	424.16	2,725.62	0.00	13,586.77
a. Unearned Revenue	162,847.66	4,289.71	6,676.86	424.16	2,725.62		13,586.77
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	162,847.66	4,289.71	37,167.71	424.16	2,725.62	420.00	13,586.77
15. If Carryover is allowed, enter line 14 amount here	162,847.66	4,289.71	37,167.71	424.16	2,725.62	420.00	13,586.77
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	69,506.82	53,680.79	36,261.34	0.00	915.35	0.00	8,101.34

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LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Vanir Foundation	The Calif Endowment @ Sierra	i3BARR Scale Up	Discover Brighter Futures	Social & Emotional Learning Project	Local Solutions Grants	K-12 Strong Workforce
RESOURCE CODE	9076	9068	9081	9065	9087	9090	9091
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	199-319	504-321	406-329	Varies	404-344	844-370	410-371
AWARD							
1. Prior Year Carryover	0.00	1,142.87	740.98	22,915.99	324.44	0.00	0.00
2. a. Current Year Award	25,389.34	0.00	5,000.00	0.00		66,667.00	368,175.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,389.34	0.00	5,000.00	0.00	0.00	66,667.00	368,175.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	25,389.34	1,142.87	5,740.98	22,915.99	324.44	66,667.00	368,175.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	1,142.87	0.00	22,915.99		0.00	0.00
6. Cash Received in Current Year	0.00	0.00	0.00	0.00		37,805.84	257,722.50
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	1,142.87	0.00	22,915.99	0.00	37,805.84	257,722.50
EXPENDITURES							
9. Donor-Authorized Expenditures	20,213.57	0.00	0.00	0.00		36,651.51	90,962.88
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	20,213.57	0.00	0.00	0.00	0.00	36,651.51	90,962.88
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(20,213.57)	1,142.87	0.00	22,915.99	0.00	1,154.33	166,759.62
a. Unearned Revenue		1,142.87		22,915.99		1,154.33	166,759.62
b. Accounts Payable							
c. Accounts Receivable	20,213.57						
14. Unused Grant Award Calculation (line 4 minus line 9)	5,175.77	1,142.87	5,740.98	22,915.99	324.44	30,015.49	277,212.12
15. If Carryover is allowed, enter line 14 amount here	5,175.77	1,142.87	5,740.98	22,915.99	324.44	30,015.49	277,212.12
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,213.57	0.00	0.00	0.00	0.00	36,651.51	90,962.88

2019-20 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	333,865.60
2. a. Current Year Award	569,611.48
b. Other Adjustments	(23,194.19)
c. Adj Curr Yr Award (sum lines 2a & 2b)	546,417.29
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	880,282.89
REVENUES	
5. Unearned Revenue Deferred from Prior Year	332,430.18
6. Cash Received in Current Year	346,173.44
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	678,603.62
EXPENDITURES	
9. Donor-Authorized Expenditures	316,293.60
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	316,293.60
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	362,310.02
a. Unearned Revenue	382,523.59
b. Accounts Payable	0.00
c. Accounts Receivable	20,213.57
14. Unused Grant Award Calculation (line 4 minus line 9)	563,989.29
15. If Carryover is allowed, enter line 14 amount here	563,989.29
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	316,293.60

2019-20 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Medi-Cal Billing	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	828-585	
AWARD		
1. Prior Year Restricted Ending Balance	434,753.57	434,753.57
2. a. Current Year Award	709,973.62	709,973.62
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	709,973.62	709,973.62
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,144,727.19	1,144,727.19
REVENUES		
5. Cash Received in Current Year	709,973.62	709,973.62
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	709,973.62	709,973.62
EXPENDITURES		
10. Donor-Authorized Expenditures	616,352.37	616,352.37
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	616,352.37	616,352.37
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	528,374.82	528,374.82

2019-20 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Maintenance of Facilities	Low-Performing Students Block Grant	Communities for School Success	Employees Professional Development	Lottery Income	Special Ed Apportionment	Parent Infant Grant
RESOURCE CODE	8150	7510	7085	7311	6300	6500	6510
REVENUE OBJECT	8980	8590	8590	8590	8560	8311/8319/8710	8311
LOCAL DESCRIPTION (if any)	740-076	768-406	730-455	457	700-702	Varies	878-803
AWARD							
1. Prior Year Restricted Ending Balance	3,651,955.55	1,124,883.00	946,303.34	397,322.00	8,634,411.29	0.00	0.00
2. a. Current Year Award	21,449,922.17	0.00		0.00	2,582,531.74	29,542,766.00	526,904.00
b. Other Adjustments						833,811.37	
c. Adj Curr Yr Award (sum lines 2a & 2b)	21,449,922.17	0.00	0.00	0.00	2,582,531.74	30,376,577.37	526,904.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	25,101,877.72	1,124,883.00	946,303.34	397,322.00	11,216,943.03	30,376,577.37	526,904.00
REVENUES							
5. Cash Received in Current Year	21,449,922.17	0.00	0.00	0.00	1,365,621.36	26,930,638.71	479,407.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	1,216,910.38	3,445,938.66	47,497.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	1,216,910.38	3,445,938.66	47,497.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	21,449,922.17	0.00	0.00	0.00	2,582,531.74	30,376,577.37	526,904.00
EXPENDITURES							
10. Donor-Authorized Expenditures	20,819,943.71	0.00	810,534.18	40,819.30	11,216,943.03	30,376,577.37	526,904.00
11. Non Donor-Authorized Expenditures						50,029,795.84	129,819.64
12. Total Expenditures (line 10 plus line 11)	20,819,943.71	0.00	810,534.18	40,819.30	11,216,943.03	80,406,373.21	656,723.64
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,281,934.01	1,124,883.00	135,769.16	356,502.70	0.00	0.00	0.00

2019-20 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Mental Health Services	SB 117 COVID-19	Prop 39 Calif Clean Energy	TOTAL
RESOURCE CODE	6512	7388	6230	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	878-807	859-CVD	784-P39	
AWARD				
1. Prior Year Restricted Ending Balance	990,851.33	0.00	7,389,038.19	23,134,764.70
2. a. Current Year Award	3,188,276.00	800,657.00	0.00	58,091,056.91
b. Other Adjustments				833,811.37
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,188,276.00	800,657.00	0.00	58,924,868.28
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,179,127.33	800,657.00	7,389,038.19	82,059,632.98
REVENUES				
5. Cash Received in Current Year	2,377,811.00	800,657.00	0.00	53,404,057.24
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	810,465.00	0.00	0.00	5,520,811.04
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	810,465.00	0.00	0.00	5,520,811.04
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	3,188,276.00	800,657.00	0.00	58,924,868.28
EXPENDITURES				
10. Donor-Authorized Expenditures	3,763,658.12	800,657.00	4,850,733.34	73,206,770.05
11. Non Donor-Authorized Expenditures				50,159,615.48
12. Total Expenditures (line 10 plus line 11)	3,763,658.12	800,657.00	4,850,733.34	123,366,385.53
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	415,469.21	0.00	2,538,304.85	8,852,862.93

2019-20 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Project Inspire Grant	Operation Save a Generation	Governor's Challenge	San Manuel Tribal	Kaiser Grant	Amazon Logistics Pathway	CA CSETC
RESOURCE CODE	9031	9060	9030	9025	9073	9082	9083
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	880-116	880-125	180-148	219	304	402-307	884-320
AWARD							
1. Prior Year Restricted Ending Balance	2,500.00	3,028.93	723.58	3,517.43	5,099.19	50,000.00	16,800.40
2. a. Current Year Award					0.00	0.00	51,516.91
b. Other Adjustments					0.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	51,516.91
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,500.00	3,028.93	723.58	3,517.43	5,099.19	50,000.00	68,317.31
REVENUES							
5. Cash Received in Current Year					(350.00)		51,516.91
6. Amounts Included in Line 5 for Prior Year Adjustments					350.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	(350.00)	0.00	51,516.91
EXPENDITURES							
10. Donor-Authorized Expenditures					990.92		43,116.91
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	990.92	0.00	43,116.91
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,500.00	3,028.93	723.58	3,517.43	4,108.27	50,000.00	25,200.40

2019-20 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	California Endowment Sierra	Fine Arts	Jobs for America's Graduates	Diva's Program Donation	CalEd Grant	iCare Lab	VAPA
RESOURCE CODE	9068	9075	9086	9084	9085	9079	9089
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	504-321	700-326	408-332	333	894-334	192-336	339
AWARD							
1. Prior Year Restricted Ending Balance	1,142.87	1,579.28	18,281.17	7,501.85	49,889.40	1,859.63	0.00
2. a. Current Year Award	0.00	0.00	0.00	5,000.00	144,681.00	0.00	49,850.00
b. Other Adjustments					17,206.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	5,000.00	161,887.00	0.00	49,850.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,142.87	1,579.28	18,281.17	12,501.85	211,776.40	1,859.63	49,850.00
REVENUES							
5. Cash Received in Current Year				5,000.00	72,340.50		49,850.00
6. Amounts Included in Line 5 for Prior Year Adjustments					17,206.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	72,340.50	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	72,340.50	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	5,000.00	144,681.00	0.00	49,850.00
EXPENDITURES							
10. Donor-Authorized Expenditures			18,281.17	1,490.04	195,586.50	1,859.63	31,030.57
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	18,281.17	1,490.04	195,586.50	1,859.63	31,030.57
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,142.87	1,579.28	0.00	11,011.81	16,189.90	0.00	18,819.43

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LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Golden State Opportunity	Design Group	TOTAL
RESOURCE CODE	9092	9093	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	756-372	748-373	
AWARD			
1. Prior Year Restricted Ending Balance	0.00	0.00	161,923.73
2. a. Current Year Award	5,000.00	12,500.00	268,547.91
b. Other Adjustments			17,206.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,000.00	12,500.00	285,753.91
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,000.00	12,500.00	447,677.64
REVENUES			
5. Cash Received in Current Year	5,000.00	12,500.00	195,857.41
6. Amounts Included in Line 5 for Prior Year Adjustments			17,556.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	72,340.50
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	72,340.50
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	5,000.00	12,500.00	268,197.91
EXPENDITURES			
10. Donor-Authorized Expenditures	0.00	0.00	292,355.74
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	292,355.74
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	5,000.00	12,500.00	155,321.90

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	301,489,245.65	301	169,336.14	303	301,319,909.51	305	3,411,718.45	3,425,238.49	307	297,894,671.02	309
2000 - Classified Salaries	90,956,280.06	311	642,917.63	313	90,313,362.43	315	8,193,285.39	8,234,589.36	317	82,078,773.07	319
3000 - Employee Benefits	196,996,119.58	321	4,147,175.21	323	192,848,944.37	325	2,133,856.93	2,148,332.36	327	190,700,612.01	329
4000 - Books, Supplies Equip Replace. (6500)	50,073,657.53	331	227,740.39	333	49,845,917.14	335	13,344,241.94	13,676,981.36	337	36,168,935.78	339
5000 - Services. . . & 7300 - Indirect Costs	94,484,334.03	341	976,947.85	343	93,507,386.18	345	35,947,199.69	36,276,372.16	347	57,231,014.02	349
TOTAL					727,835,519.63	365	TOTAL			664,074,005.90	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	227,558,026.57	375				
2.	Salaries of Instructional Aides Per EC 41011.	2100	19,386,538.72	380				
3.	STRS.	3101 & 3102	65,401,745.08	382				
4.	PERS.	3201 & 3202	4,063,457.45	383				
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	4,874,938.26	384				
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	37,830,789.69	385				
7.	Unemployment Insurance.	3501 & 3502	122,403.02	390				
8.	Workers' Compensation Insurance.	3601 & 3602	4,945,467.80	392				
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	2,944,182.48					
10.	Other Benefits (EC 22310).	3901 & 3902	0.00	393				
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		367,127,549.07	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).		1,588,928.60	396				
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		1,588,928.60	396				
14.	TOTAL SALARIES AND BENEFITS.		365,538,620.47	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.		55.04%					
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)	55.04%
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).	664,074,005.90
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Resources 5640, 5815, 9033, 9054, 9073, 9079, 9083, 5818, 6011, 7311, 9084, 9053, 9063, 9076, 9086, 9089, 9090, 9074. Since these expenditures are wholly unrelated to instruction they are being deleted.

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Unaudited Actuals
2019-20 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	292,881,104.00	2,903,184.00	295,784,288.00		10,715,000.00	285,069,288.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	123,458,400.00	(5,420,056.00)	118,038,344.00			118,038,344.00	
Capital Leases Payable	39,889.08	(741.00)	39,148.08		39,148.08	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	22,472,715.00		22,472,715.00	23,809,230.00	21,568,697.00	24,713,248.00	
Net Pension Liability	639,786,158.00	3,475,844.00	643,262,002.00	36,190,732.00		679,452,734.00	
Total/Net OPEB Liability	85,748,768.00	3,528,155.00	89,276,923.00	8,557,944.00		97,834,867.00	
Compensated Absences Payable	3,749,862.35	2.00	3,749,864.35	5,875,504.16	3,749,864.35	5,875,504.16	
Governmental activities long-term liabilities	1,168,136,896.43	4,486,388.00	1,172,623,284.43	74,433,410.16	36,072,709.43	1,210,983,985.16	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	17,255,082.00		17,255,082.00	998,654.00		18,253,736.00	
Total/Net OPEB Liability	2,298,021.00		2,298,021.00	292,966.00		2,590,987.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	19,553,103.00	0.00	19,553,103.00	1,291,620.00	0.00	20,844,723.00	0.00

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	752,566,725.75
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	54,560,177.93
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	837,317.89
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	11,988,393.89
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	5,182,827.55
4. Other Transfers Out	All	9200	7200-7299	1,154,918.91
5. Interfund Transfers Out	All	9300	7600-7629	5,429.11
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	703,598.45
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)				19,872,485.80
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	5,187,069.35
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)				683,321,131.37

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)		45,878.25
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,894.23
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.)	663,021,993.34	14,425.06
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)	663,021,993.34	14,425.06
B. Required effort (Line A.2 times 90%)	596,719,794.01	12,982.55
C. Current year expenditures (Line I.E and Line II.B)	683,321,131.37	14,894.23
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

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	313,028,433.01		313,028,433.01			323,422,119.54
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	46,110.75		46,110.75			45,877.46
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	45,877.46		45,877.46	45,620.95		45,620.95
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			45,877.46			45,620.95
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	306,349.21		306,349.21	306,349.21		306,349.21
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	33,661,085.92		33,661,085.92	33,661,085.92		33,661,085.92
5. Unsecured Roll Taxes (Object 8042)	1,540,911.91		1,540,911.91	1,540,911.91		1,540,911.91
6. Prior Years' Taxes (Object 8043)	278,571.98		278,571.98	278,571.98		278,571.98
7. Supplemental Taxes (Object 8044)	1,595,122.18		1,595,122.18	1,595,122.18		1,595,122.18
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(8,631,556.42)		(8,631,556.42)	(8,631,556.42)		(8,631,556.42)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	54,014.36		54,014.36	54,014.36		54,014.36
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	28,194,484.90		28,194,484.90	25,742,307.84		25,742,307.84
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	56,998,984.04	0.00	56,998,984.04	54,546,806.98	0.00	54,546,806.98
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	56,998,984.04	0.00	56,998,984.04	54,546,806.98	0.00	54,546,806.98

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,625,394.63			5,959,327.08
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			5,625,394.63			5,959,327.08
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	504,927,210.00		504,927,210.00	504,670,438.00		504,670,438.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	178,967.00		178,967.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	505,106,177.00	0.00	505,106,177.00	504,670,438.00	0.00	504,670,438.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	713,644,021.41		713,644,021.41	789,440,664.78		789,440,664.78
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,560,981.03		1,560,981.03	1,600,000.00		1,600,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2019-20 Actual			2020-21 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			313,028,433.01			323,422,119.54
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9949			0.9944
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			323,422,119.54			333,607,044.32
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			56,998,984.04			54,546,806.98
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			5,505,295.20			5,474,514.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			272,048,530.13			285,019,564.42
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			272,048,530.13			285,019,564.42
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			721,316.05			689,614.31
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			57,720,300.09			55,236,421.29
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			271,327,214.08			284,329,950.11
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			57,720,300.09			
b. State Subventions (Line D8)			271,327,214.08			
c. Less: Excluded Appropriations (Line C23)			5,625,394.63			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			323,422,119.54			

California Dept of Education
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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) 18,751,285.85
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) 566,081,082.76

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) 3.31%

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)	20,662,528.28
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,392,523.16
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	488,721.93
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)	2,134,994.78
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)	32,678,768.15
9. Carry-Forward Adjustment (Part IV, Line F)	(866,383.07)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	31,812,385.08

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	433,206,581.77
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	104,099,368.27
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	58,737,074.35
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	422,368.84
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)	3,837,109.42
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)	382,176.90
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)	19,599.66
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)	62,366,358.10
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)	8,161,735.47
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,514,583.05
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	19,037,167.35
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)	702,784,123.18

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)	4.65%
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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)	4.53%
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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>32,678,768.15</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(2,887,814.84)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(3,412,354.51)</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 (4%) 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 (4%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4%) times Part III, Line B19); zero if positive	<u>(1,732,766.13)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,732,766.13)</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>4.40%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-866,383.07) is applied to the current year calculation and the remainder (\$-866,383.06) is deferred to one or more future years:	<u>4.53%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-577,588.71) is applied to the current year calculation and the remainder (\$-1,155,177.42) is deferred to one or more future years:	<u>4.57%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</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>(866,383.07)</u>

Approved indirect cost rate: 4.00%
Highest rate used in any program: 4.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	28,868,462.60	610,238.00	2.11%
01	3182	410,054.51	16,402.00	4.00%
01	3310	12,028,849.04	389,731.65	3.24%
01	3315	163,123.00	6,524.00	4.00%
01	3327	545,273.00	21,810.00	4.00%
01	3345	1,690.39	67.61	4.00%
01	3385	57,401.00	2,296.00	4.00%
01	3395	1,242.00	49.68	4.00%
01	3410	383,694.61	15,348.00	4.00%
01	3550	640,071.86	25,519.54	3.99%
01	4035	2,970,944.10	118,651.24	3.99%
01	4124	326,117.22	12,927.44	3.96%
01	4127	1,745,380.25	69,784.01	4.00%
01	4203	1,052,927.39	21,059.00	2.00%
01	4510	47,120.87	1,885.00	4.00%
01	5640	586,535.37	13,249.00	2.26%
01	5810	61,033.46	944.00	1.55%
01	6010	2,332,620.58	92,513.09	3.97%
01	6230	464.01	18.56	4.00%
01	6386	102,898.48	3,059.62	2.97%
01	6387	500,910.98	19,940.00	3.98%
01	6500	72,433,706.15	1,107,101.00	1.53%
01	6510	636,458.64	20,265.00	3.18%
01	6512	3,477,998.01	139,119.92	4.00%
01	6515	1,533.00	61.00	3.98%
01	6520	374,385.00	14,975.00	4.00%
01	7085	429,792.48	13,991.70	3.26%
01	7220	187,864.60	6,742.18	3.59%
01	7311	39,249.30	1,570.00	4.00%
01	8150	19,115,094.10	764,611.86	4.00%
01	9010	687,579.83	6,941.67	1.01%
11	6391	6,302,256.39	252,089.75	4.00%
12	5025	488,076.06	19,523.04	4.00%
12	6105	11,469,205.17	458,768.21	4.00%
61	5310	27,079,605.03	1,083,184.20	4.00%
61	5320	649,071.67	25,962.87	4.00%

Unaudited Actuals
2019-20 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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		8,634,411.29	8,634,411.29
2. State Lottery Revenue	8560	7,291,309.01		2,582,531.74	9,873,840.75
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)		7,291,309.01	0.00	11,216,943.03	18,508,252.04
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	548,014.24			548,014.24
2. Classified Salaries	2000-2999	6,159,297.68			6,159,297.68
3. Employee Benefits	3000-3999	209,873.98			209,873.98
4. Books and Supplies	4000-4999	127,389.09		11,216,943.03	11,344,332.12
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	246,734.02			246,734.02
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				
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)		7,291,309.01	0.00	11,216,943.03	18,508,252.04
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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.

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	31,121,048.53	7,500,851.31	59,495,703.85	36,441,819.02	65,132,907.03	0.00	10,564,574.38
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,953.00	1,953.00	1,953.00	1,953.00	2,639.21		7,399.00
3100 Alternative Schools	52.00	52.00	52.00	52.00	46.30		
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools					0.00		
3550 Community Day Schools	6.00	6.00	6.00	6.00	13.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education	29.80	29.80	29.80	29.80	10.52		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	528.00	528.00	528.00	528.00	388.37		1,609.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services	2.10	2.10	2.10	2.10	2.68		
8500 Child Care and Development Services	2.00	2.00	2.00	2.00	0.03		
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	66.50	66.50	66.50	66.50	60.39		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	2,639.40	2,639.40	2,639.40	2,639.40	3,160.50	0.00	9,008.00

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	361,211,054.87	162,633,504.86	523,844,559.73	24,871,362.56		548,715,922.29			
3100	Alternative Schools	7,448,913.50	3,605,185.16	11,054,098.66	524,832.21		11,578,930.87			
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00			
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	1,470,254.26	573,795.82	2,044,050.08	97,048.47		2,141,098.55			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	6,880,288.75	1,736,036.30	8,616,325.05	409,090.33		9,025,415.38			
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	0.00	0.00	0.00	0.00		0.00			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	112,691,619.44	36,808,727.58	149,500,347.02	7,098,054.69		156,598,401.71			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	838,171.60	162,290.80	1,000,462.40	47,500.47	1,047,962.87				
8500	Child Care and Development Services	377,261.69	102,580.37	479,842.06	22,782.19	502,624.25				
Other Costs										
----	Food Services					17,756.67	17,756.67			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					11,017,105.20	11,017,105.20			
----	Other Outgo					6,481,250.84	6,481,250.84			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						4,634,783.22	4,634,783.22	2,645,992.26	7,280,775.48
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(1,840,518.36)	(1,840,518.36)
----	Total General Fund and Charter Schools Funds Expenditures	490,917,564.11	210,256,904.11	701,174,468.22	33,876,144.82	17,516,112.71	752,566,725.75			

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	361,065,523.99	111,879.14	0.00	0.00	33,651.74	0.00	0.00			0.00	0.00	361,211,054.87
3100	Alternative Schools	6,561,469.53	175,188.41	174,164.12	0.00	538,091.44	0.00	0.00			0.00	0.00	7,448,913.50
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	1,054,250.00	0.00	0.00	192,219.10	117,978.98	0.00	0.00			105,806.18	0.00	1,470,254.26
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	6,443,621.55	363,127.07	172.14	66,542.99	543.07	0.00	0.00			6,281.93	0.00	6,880,288.75
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	76,881,511.26	4,628,733.30	22,627.52	402,557.83	20,649,929.17	10,062,205.35	0.00			44,055.01	0.00	112,691,619.44
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	266,053.01	0.00		572,118.59	0.00	0.00	0.00	838,171.60
8500	Child Care and Development Services	0.00	0.00	0.00	800.00	28,847.34	0.00		341,784.07	0.00	5,830.28	0.00	377,261.69
Total Direct Charged Costs		452,006,376.33	5,278,927.92	196,963.78	662,119.92	21,635,094.75	10,062,205.35	0.00	913,902.66	0.00	161,973.40	0.00	490,917,564.11

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	99,566,019.76	54,389,944.49	8,677,540.61	162,633,504.86
3100	Alternative Schools	2,651,015.38	954,169.78	0.00	3,605,185.16
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	305,886.38	267,909.44	0.00	573,795.82
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,519,235.74	216,800.56	0.00	1,736,036.30
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	26,918,002.27	8,003,691.54	1,887,033.77	36,808,727.58
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	107,060.24	55,230.56	0.00	162,290.80
8500	Child Care and Development Svcs.	101,962.12	618.25	0.00	102,580.37
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	3,390,240.82	1,244,542.40	0.00	4,634,783.22
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		134,559,422.71	65,132,907.02	10,564,574.38	210,256,904.11

Unaudited Actuals
2019-20
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	4,325,831.35
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	21,340,230.36
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	10,050,601.46
5	Total Central Administration Costs in General Fund and Charter Schools Funds	35,716,663.17
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	490,917,564.11
2	Total Allocated Costs (from Form PCR, Column 2, Total)	210,256,904.11
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	701,174,468.22
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	8,161,735.47
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	12,515,272.18
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	30,418,515.30
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	51,095,522.95
D. Total Direct Charged and Allocated Costs (B3 + C5)		752,269,991.17
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.75%

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	17,756.67				17,756.67
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			11,017,105.20		11,017,105.20
Other Outgo (Objects 1000-7999)				6,481,250.84	6,481,250.84
Total Other Costs	17,756.67	0.00	11,017,105.20	6,481,250.84	17,516,112.71

Description	2019-20 Actual	2020-21 Budget	% Diff.
SELPA Name: San Bernardino City Unified (TA)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			0.00%
F. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
G. Low Incidence Apportionment			0.00%
H. Out of Home Care Apportionment			0.00%
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
J. Adjustment for NSS with Declining Enrollment			0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)	0.00	0.00	0.00%
L. Mental Health Apportionment			0.00%
M. Federal IDEA Local Assistance Grants - Preschool			0.00%
N. Federal IDEA - Section 619 Preschool			0.00%
O. Other Federal Discretionary Grants			0.00%
P. Other Adjustments			0.00%
Q. Total SELPA Revenues (Sum lines K through P)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
San Bernardino City Unified (TA00)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA: 36-67876-0000000 San Bernardino City Unified		
Selected SELPA: TA		
(Enter a SELPA ID from the list below then save and close)		
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
TA	San Bernardino City Unified	

Unaudited Actuals
2019-20 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	481,578.94	0.00	0.00	(1,840,518.36)				
Other Sources/Uses Detail					2,014.00	5,429.11		
Fund Reconciliation							2,289,169.57	11,345,834.95
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	16,367.01	0.00	252,089.75	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	323,770.86
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	59,099.89	0.00	478,291.25	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	638,659.62
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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	17,991.38	0.00						
Other Sources/Uses Detail					22,780.79	2,014.00		
Fund Reconciliation							0.00	626.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,554.11	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	142.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							10,000,000.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	10,949.00	0.00						
Other Sources/Uses Detail					1,875.00	22,780.79		
Fund Reconciliation							12,875.00	1.94
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

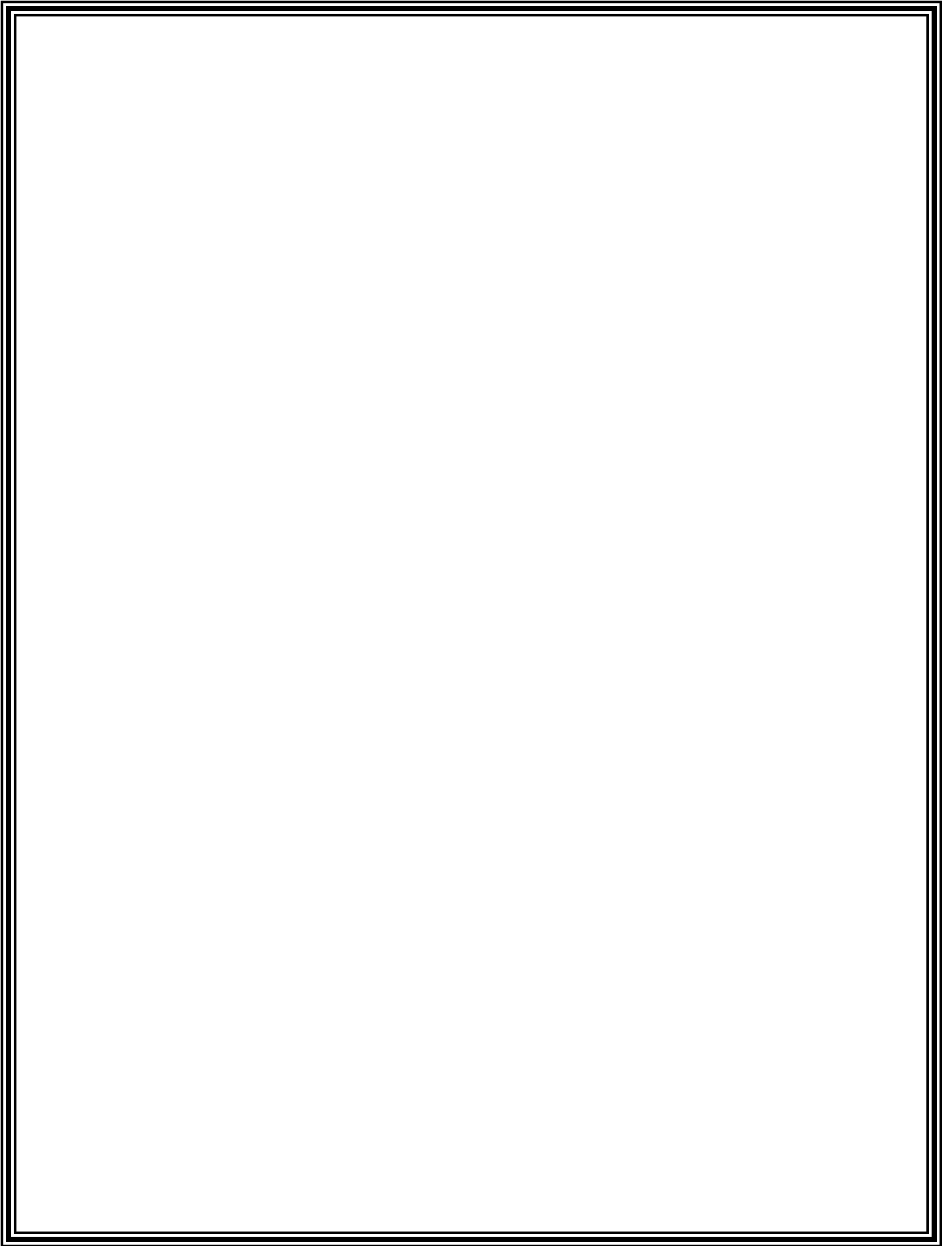
Unaudited Actuals
2019-20 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(587,289.86)	1,110,137.37	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,291,744.05
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	1,161.64	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,303,302.89	4,710.04
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
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	587,289.86	(587,289.86)	1,840,518.37	(1,840,518.36)	30,223.90	30,223.90	13,605,347.46	13,605,347.46

SOAR Charter Academy

2019-2020 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2020



CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020

CHARTER SCHOOL CERTIFICATION

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 0982

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Annette Baker</u> Name	<u>James Cunningham</u> Name	<u>Spencer Styles</u> Name
<u>Business Advisor</u> Title	<u>Director of Accounting Services</u> Title	<u>Charter Impact, Inc.</u> Title
<u>909-386-9676</u> Telephone	<u>909-381-1152</u> Telephone	<u>888-474-0322</u> Telephone
<u>Annette.Baker@sbcass.net</u> Email address	<u>jim.cunningham@sbcusd.k12.ca.us</u> Email address	<u>sstyles@charterimpact.com</u> Email address

To the entity that approved the charter school:

- (☒) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature] Date: 9/9/2020
Charter School Official
(Original signature required)

Printed Name: Kristin Kraus Title: Director of Finance

To the County Superintendent of Schools:

- (☒) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature] Date: 10/6/20
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Harold Vollkommer Title: Interim Superintendent

To the Superintendent of Public Instruction:

- (☒) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: [Signature] Date: 10/26/2020

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 0982

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	3,991,435.00		3,991,435.00
Education Protection Account State Aid - Current Year	8012	358,714.00		358,714.00
State Aid - Prior Years	8019	10.13		10.13
Transfers to Charter Schools in Lieu of Property Taxes	8096	250,208.00		250,208.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		4,600,367.13	0.00	4,600,367.13
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		202,441.84	202,441.84
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		299,796.75	299,796.75
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	502,238.59	502,238.59
3. Other State Revenues				
Special Education - State	StateRevSE		214,996.54	214,996.54
All Other State Revenues	StateRevAO	79,136.19	51,698.70	130,834.89
Total, Other State Revenues		79,136.19	266,695.24	345,831.43
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	106,843.64	0.00	106,843.64
Total, Local Revenues		106,843.64	0.00	106,843.64
5. TOTAL REVENUES		4,786,346.96	768,933.83	5,555,280.79
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,438,060.48	83,071.00	1,521,131.48
Certificated Pupil Support Salaries	1200	61,262.43	0.00	61,262.43
Certificated Supervisors' and Administrators' Salaries	1300	608,839.95	0.00	608,839.95
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		2,108,162.86	83,071.00	2,191,233.86
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	52,143.83	216,021.61	268,165.44
Noncertificated Support Salaries	2200	11,156.25	0.00	11,156.25
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical, Technical and Office Salaries	2400	147,767.95	0.00	147,767.95
Other Noncertificated Salaries	2900	313,657.65	24,251.21	337,908.86
Total, Noncertificated Salaries		524,725.68	240,272.82	764,998.50

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	354,612.19	13,059.62	367,671.81
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	70,251.82	19,363.45	89,615.27
Health and Welfare Benefits	3401-3402	431,692.77	12,293.98	443,986.75
Unemployment Insurance	3501-3502	15,483.94	0.00	15,483.94
Workers' Compensation Insurance	3601-3602	24,678.00	0.00	24,678.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		896,718.72	44,717.05	941,435.77
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	11,365.95	0.00	11,365.95
Books and Other Reference Materials	4200	14.98	0.00	14.98
Materials and Supplies	4300	147,797.39	25,555.05	173,352.44
Noncapitalized Equipment	4400	11,030.65	0.00	11,030.65
Food	4700	0.00	292,200.45	292,200.45
Total, Books and Supplies		170,208.97	317,755.50	487,964.47
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	34,800.90	85,890.75	120,691.65
Travel and Conferences	5200	9,591.26	0.00	9,591.26
Dues and Memberships	5300	16,073.56	0.00	16,073.56
Insurance	5400	44,777.97	0.00	44,777.97
Operations and Housekeeping Services	5500	106,141.12	0.00	106,141.12
Rentals, Leases, Repairs, and Noncap. Improvements	5600	98,104.75	0.00	98,104.75
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	414,200.01	9,664.84	423,864.85
Communications	5900	35,271.19	0.00	35,271.19
Total, Services and Other Operating Expenditures		758,960.76	95,555.59	854,516.35
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	104,105.40	0.00	104,105.40
Total, Capital Outlay		104,105.40	0.00	104,105.40
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	1,069.16	0.00	1,069.16
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		1,069.16	0.00	1,069.16
Total, Other Outgo		1,069.16	0.00	1,069.16
8. TOTAL EXPENDITURES		4,563,951.55	781,371.96	5,345,323.51

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		222,395.41	(12,438.13)	209,957.28
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(20,273.13)	20,273.13	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(20,273.13)	20,273.13	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		202,122.28	7,835.00	209,957.28
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,552,291.64	39,595.00	1,591,886.64
b. Adjustments/Restatements	9793, 9795	(99,229.64)	0.00	(99,229.64)
c. Adjusted Beginning Fund Balance /Net Position		1,453,062.00	39,595.00	1,492,657.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,655,184.28	47,430.00	1,702,614.28
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	515,720.30	0.00	515,720.30
b. Restricted Net Position	9797		47,430.00	47,430.00
c. Unrestricted Net Position	9790A	1,139,463.98	0.00	1,139,463.98

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	1,125,193.91	(99,666.79)	1,025,527.12
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	12,839.58	0.00	12,839.58
4. Due from Grantor Governments	9290	1,087,993.18	209,455.93	1,297,449.11
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	61,317.17	0.00	61,317.17
7. Other Current Assets	9340	19,865.00	0.00	19,865.00
8. Capital Assets (accrual basis only)	9400-9489	515,720.30	0.00	515,720.30
9. TOTAL ASSETS		2,822,929.14	109,789.14	2,932,718.28
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	269,978.69	23,347.43	293,326.12
2. Due to Grantor Governments	9590	174,290.01	1,468.46	175,758.47
3. Current Loans	9640	321,348.00	0.00	321,348.00
4. Unearned Revenue	9650	0.00	37,543.25	37,543.25
5. Long-Term Liabilities (accrual basis only)	9660-9669	402,128.16	0.00	402,128.16
6. TOTAL LIABILITIES		1,167,744.86	62,359.14	1,230,104.00
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,655,184.28	47,430.00	1,702,614.28

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>NONE</u>	\$ 0.00	0.00	0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

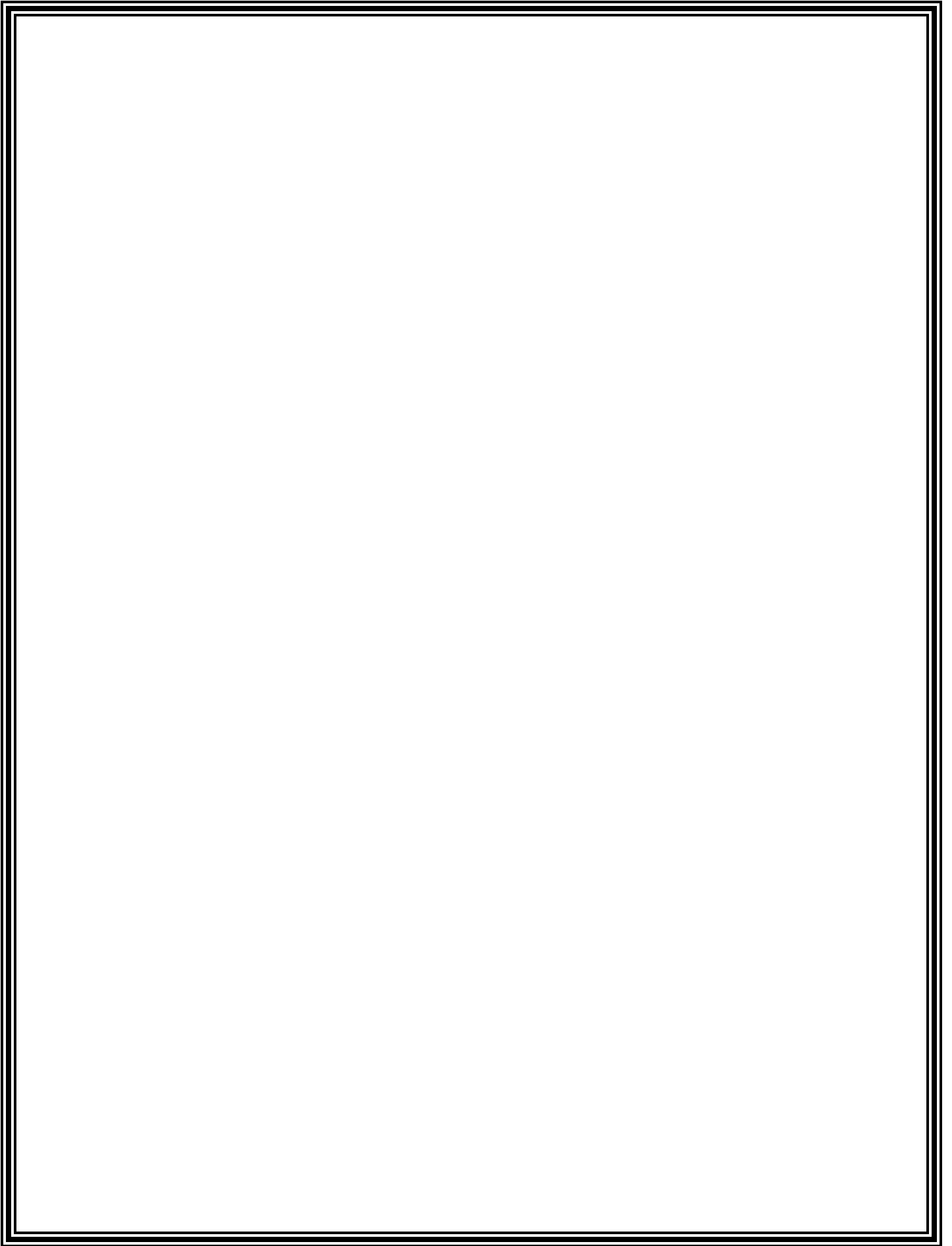
Results of this calculation will be used for comparison with 2018-19 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2021-22.

a. Total Expenditures (B8)	5,345,323.51
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	502,238.59
c. Subtotal of State & Local Expenditures [a minus b]	4,843,084.92
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	105,174.56
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 4,737,910.36

Iempire Academy

2019-2020 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2020



**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

CHARTER SCHOOL CERTIFICATION

Charter School Name: iEmpire Academy
CDS #: 36678760121343
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1153

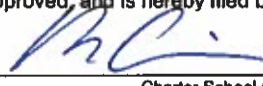
NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Annette Baker</u> Name	<u>Jim Cunningham</u> Name	<u>John J. Arndt, CPA</u> Name
<u>Business Advisor</u> Title	<u>Director, Accounting Services</u> Title	<u>Business Representative</u> Title
<u>(909) 386-9676</u> Telephone	<u>(909) 381-1151</u> Telephone	<u>(323) 457-0499</u> Telephone
<u>annette.baker@sbcass.net</u> Email address	<u>jim.cunningham@sbcusd.k12.ca.us</u> Email address	<u>jamdt@iconsrm.com</u> Email address

To the entity that approved the charter school:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

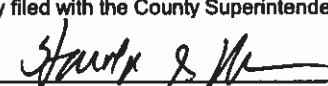
Date: 9-3-20

Printed
Name: Alex Lucero

Title: C.E.O.

To the County Superintendent of Schools:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

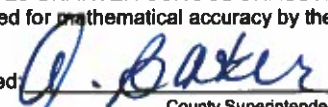
Date: 10/6/20

Printed
Name: Harold Vollkommer

Title: Interim Superintendent

To the Superintendent of Public Instruction:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 
County Superintendent/Designee
(Original signature required)

Date: 10/13/2020

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: iEmpire Academy
CDS #: 36678760121343
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1153

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- ☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	3,448,873.00		3,448,873.00
Education Protection Account State Aid - Current Year	8012	323,975.00		323,975.00
State Aid - Prior Years	8019	438.00		438.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	227,585.00		227,585.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		4,000,871.00	0.00	4,000,871.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		102,001.00	102,001.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		278,903.62	278,903.62
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	238,005.00	238,005.00
Total, Federal Revenues		0.00	618,909.62	618,909.62
3. Other State Revenues				
Special Education - State	StateRevSE		201,932.66	201,932.66
All Other State Revenues	StateRevAO	81,494.86	316,258.78	397,753.64
Total, Other State Revenues		81,494.86	518,191.44	599,686.30
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	61,082.70	0.00	61,082.70
Total, Local Revenues		61,082.70	0.00	61,082.70
5. TOTAL REVENUES		4,143,448.56	1,137,101.06	5,280,549.62
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	961,874.27	261,013.75	1,222,888.02
Certificated Pupil Support Salaries	1200	67,949.46	40,112.84	108,062.30
Certificated Supervisors' and Administrators' Salaries	1300	298,101.39	41,384.18	339,485.57
Other Certificated Salaries	1900	2,488.40	3,732.60	6,221.00
Total, Certificated Salaries		1,330,413.52	346,243.37	1,676,656.89
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	144,428.50	72,263.62	216,692.12
Noncertificated Support Salaries	2200	146,678.14	50,992.39	197,670.53
Noncertificated Supervisors' and Administrators' Salaries	2300	287,532.76	10,949.94	298,482.70
Clerical, Technical and Office Salaries	2400	116,068.52	0.00	116,068.52
Other Noncertificated Salaries	2900	65,222.23	1,292.59	66,514.82
Total, Noncertificated Salaries		759,930.15	135,498.54	895,428.69

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: iEmpire Academy

CDS #: 36678760121343

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	275,102.65	27,809.06	302,911.71
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	80,233.73	8,553.07	88,786.80
Health and Welfare Benefits	3401-3402	123,494.01	9.00	123,503.01
Unemployment Insurance	3501-3502	16,351.15	2,571.81	18,922.96
Workers' Compensation Insurance	3601-3602	19,250.81	1,062.00	20,312.81
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	35,021.54	1,383.57	36,405.11
Total, Employee Benefits		549,453.89	41,388.51	590,842.40
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	123,724.71	123,724.71
Books and Other Reference Materials	4200	11,299.15	29,280.66	40,579.81
Materials and Supplies	4300	100,565.70	11,267.97	111,833.67
Noncapitalized Equipment	4400	0.00	0.00	0.00
Food	4700	0.00	204,412.23	204,412.23
Total, Books and Supplies		111,864.85	368,685.57	480,550.42
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	40,004.33	0.00	40,004.33
Travel and Conferences	5200	52,436.85	2,481.30	54,918.15
Dues and Memberships	5300	18,786.72	0.00	18,786.72
Insurance	5400	161,542.00	0.00	161,542.00
Operations and Housekeeping Services	5500	187,871.88	0.00	187,871.88
Rentals, Leases, Repairs, and Noncap. Improvements	5600	157,151.81	128,085.00	285,236.81
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	419,547.57	0.00	419,547.57
Communications	5900	33,803.63	0.00	33,803.63
Total, Services and Other Operating Expenditures		1,071,144.79	130,566.30	1,201,711.09
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	6,408.67	0.00	6,408.67
Total, Capital Outlay		6,408.67	0.00	6,408.67
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	50,000.00	0.00	50,000.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		50,000.00	0.00	50,000.00
8. TOTAL EXPENDITURES		3,879,215.87	1,022,382.29	4,901,598.16

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: iEmpire Academy

CDS #: 36678760121343

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		264,232.69	114,718.77	378,951.46
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		264,232.69	114,718.77	378,951.46
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,826,132.61	0.00	1,826,132.61
b. Adjustments/Restatements	9793, 9795	(4,404.62)	0.00	(4,404.62)
c. Adjusted Beginning Fund Balance /Net Position		1,821,727.99	0.00	1,821,727.99
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,085,960.68	114,718.77	2,200,679.45
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	80,742.46	0.00	80,742.46
b. Restricted Net Position	9797		114,718.77	114,718.77
c. Unrestricted Net Position	9790A	2,005,218.22	0.00	2,005,218.22

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: iEmpire Academy

CDS #: 36678760121343

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	(121,660.99)	626,036.77	504,375.78
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	1,587,374.04	0.00	1,587,374.04
4. Due from Grantor Governments	9290	482,863.13	238,776.35	721,639.48
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	81,716.02	0.00	81,716.02
7. Other Current Assets	9340	6,500.00	0.00	6,500.00
8. Capital Assets (accrual basis only)	9400-9489	80,742.46	0.00	80,742.46
9. TOTAL ASSETS		2,117,534.66	864,813.12	2,982,347.78
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	31,573.98	238,776.35	270,350.33
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	511,318.00	511,318.00
6. TOTAL LIABILITIES		31,573.98	750,094.35	781,668.33
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		2,085,960.68	114,718.77	2,200,679.45

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: iEmpire Academy

CDS #: 36678760121343

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>NONE</u>	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999
b. Noncertificated Salaries	2000-2999
c. Employee Benefits	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

Charter School Name: iEmpire Academy

CDS #: 36678760121343

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

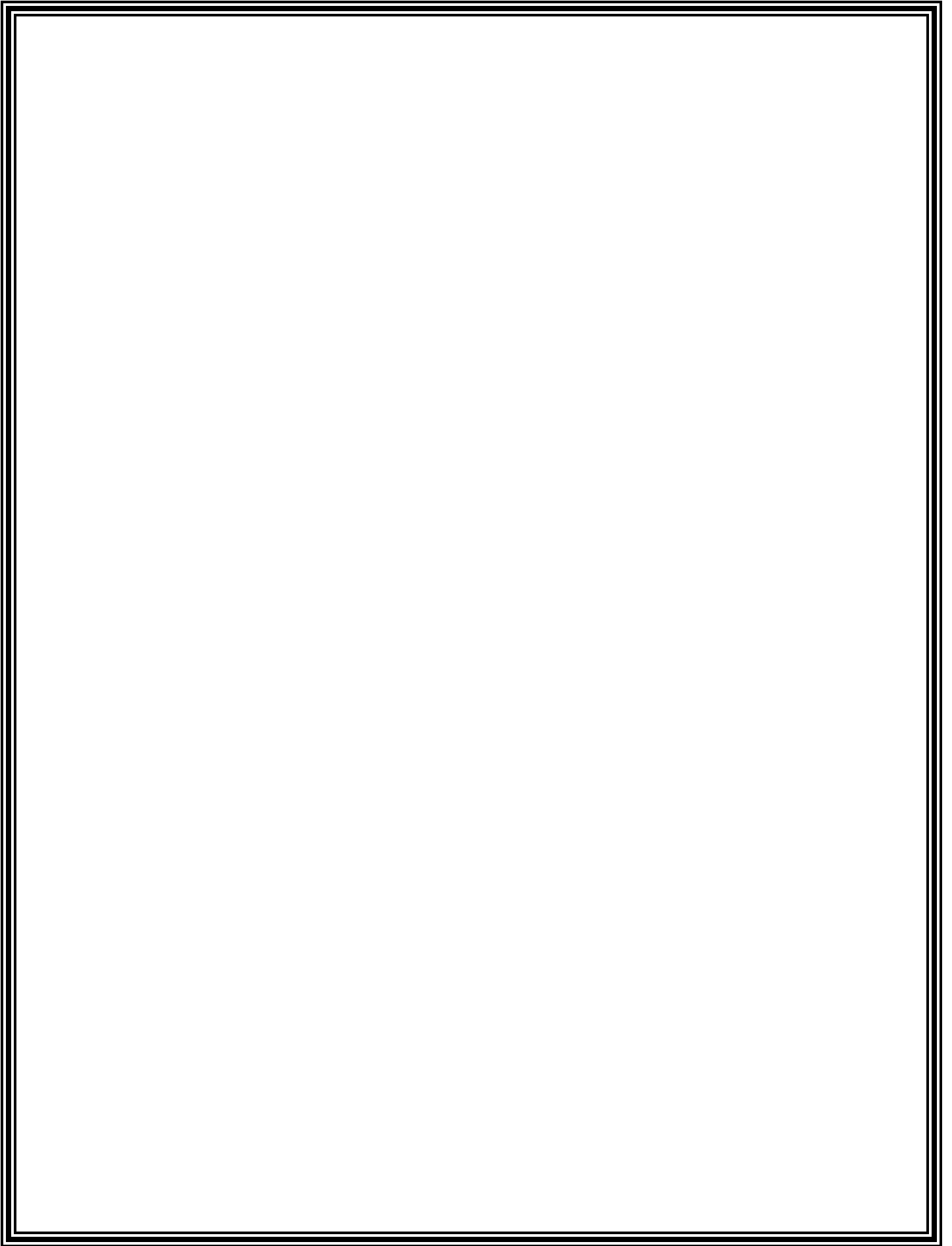
Results of this calculation will be used for comparison with 2018-19 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2021-22.

a. Total Expenditures (B8)	4,901,598.16
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	618,909.62
c. Subtotal of State & Local Expenditures [a minus b]	4,282,688.54
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	6,408.67
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 4,276,279.87

Hardy Brown College Prep

2019-2020 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2020



CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020

CHARTER SCHOOL CERTIFICATION

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1155

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker
Name
Business Advisor
Title
909-386-9676
Telephone
Annette.baker.sbcusd.net
Email address

For Approving Entity:

James Cunningham
Name
Director, Accounting Services
Title
909-381-1152
Telephone
jim.cunningham@sbcusd.k12.ca.us
Email address

For Charter School:

Bonnie Bensen
Name
Chief Financial Officer
Title
916-924-8633
Telephone
bbensen@fortuneschool.us
Email address

To the entity that approved the charter school:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Bonnie Bensen
Charter School Official
(Original signature required)

Date: 8/28/2020

Received
SEP 08 2020
Accounting Services

Printed
Name: _____

Title: _____

To the County Superintendent of Schools:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Harold Vollkommer
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10/16/20

Printed
Name: Harold Vollkommer

Title: Interim Superintendent

To the Superintendent of Public Instruction:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: A. Baker
County Superintendent/Designee
(Original signature required)

Date: 10/12/2020

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1155

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☐ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- ☒ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	3,584,876.00		3,584,876.00
Education Protection Account State Aid - Current Year	8012	303,412.00		303,412.00
State Aid - Prior Years	8019	(436.00)		(436.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	210,200.00		210,200.00
Other LCFF Transfers	8091, 8097	198.64		198.64
Total, LCFF Sources		4,098,250.64	0.00	4,098,250.64
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		163,828.27	163,828.27
Special Education - Federal	8181, 8182		41,656.00	41,656.00
Child Nutrition - Federal	8220		294,161.01	294,161.01
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299	0.00		0.00
Total, Federal Revenues		0.00	499,645.28	499,645.28
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	463,202.76	55,504.98	518,707.74
Total, Other State Revenues		463,202.76	55,504.98	518,707.74
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	13,621.79	152,130.60	165,752.39
Total, Local Revenues		13,621.79	152,130.60	165,752.39
5. TOTAL REVENUES		4,575,075.19	707,280.86	5,282,356.05
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,050,825.72	119,658.07	1,170,483.79
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	115,494.22	0.00	115,494.22
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		1,166,319.94	119,658.07	1,285,978.01
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	86,727.75	27,704.60	114,432.35
Noncertificated Support Salaries	2200	83,859.95	25,651.00	109,510.95
Noncertificated Supervisors' and Administrators' Salaries	2300	67,779.52	0.00	67,779.52
Clerical, Technical and Office Salaries	2400	2,510.53	0.00	2,510.53
Other Noncertificated Salaries	2900	85,662.90	0.00	85,662.90
Total, Noncertificated Salaries		326,540.65	53,355.60	379,896.25

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	0.00	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	114,173.49	13,235.60	127,409.09
Health and Welfare Benefits	3401-3402	213,044.25	0.00	213,044.25
Unemployment Insurance	3501-3502	11,376.00	0.00	11,376.00
Workers' Compensation Insurance	3601-3602	18,666.81	2,148.22	20,815.03
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	17,553.24	1,315.15	18,868.39
Total, Employee Benefits		374,813.79	16,698.97	391,512.76
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	36,979.57	4,864.86	41,844.43
Books and Other Reference Materials	4200	0.00	2,423.77	2,423.77
Materials and Supplies	4300	95,074.27	10,658.82	105,733.09
Noncapitalized Equipment	4400	19,953.85	0.00	19,953.85
Food	4700	0.00	235,688.66	235,688.66
Total, Books and Supplies		152,007.69	253,636.11	405,643.80
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	31,271.70	31,271.70
Travel and Conferences	5200	7,864.90	12,184.00	20,048.90
Dues and Memberships	5300	5,089.00	0.00	5,089.00
Insurance	5400	17,563.41	0.00	17,563.41
Operations and Housekeeping Services	5500	14,803.45	0.00	14,803.45
Rentals, Leases, Repairs, and Noncap. Improvements	5600	870,431.94	10,798.48	881,230.42
Transfers of Direct Costs	5700-5799	1,021,502.46	85,735.43	1,107,237.89
Professional/Consulting Services and Operating Expend.	5800	367,050.75	56,593.07	423,643.82
Communications	5900	29,584.39		29,584.39
Total, Services and Other Operating Expenditures		2,333,890.30	196,582.68	2,530,472.98
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170	0.00		0.00
Buildings and Improvements of Buildings	6200	15,309.08		15,309.08
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		15,309.08	0.00	15,309.08
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(13,253.77)	33,631.51	20,377.74
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		(13,253.77)	33,631.51	20,377.74
8. TOTAL EXPENDITURES		4,355,627.68	673,562.94	5,029,190.62

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		219,447.51	33,717.92	253,165.43
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979		(22,389.90)	(22,389.90)
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(539.00)	539.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(539.00)	(21,850.90)	(22,389.90)
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		218,908.51	11,867.02	230,775.53
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	447,901.53	67,616.59	515,518.12
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		447,901.53	67,616.59	515,518.12
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		666,810.04	79,483.61	746,293.65
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713	78,384.93		78,384.93
4. All Others	9719			0.00
b. Restricted	9740		79,483.61	79,483.61
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M	588,425.11	0.00	588,425.11
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	129,218.48	(23,120.70)	106,097.78
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	651,868.12	118,577.88	770,446.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	78,384.93	0.00	78,384.93
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		859,471.53	95,457.18	954,928.71
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	27,354.46	13,213.45	40,567.91
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	165,307.03		165,307.03
4. Unearned Revenue	9650		2,760.12	2,760.12
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		192,661.49	15,973.57	208,635.06
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		666,810.04	79,483.61	746,293.65

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2019 to June 30, 2020

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>None</u>	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

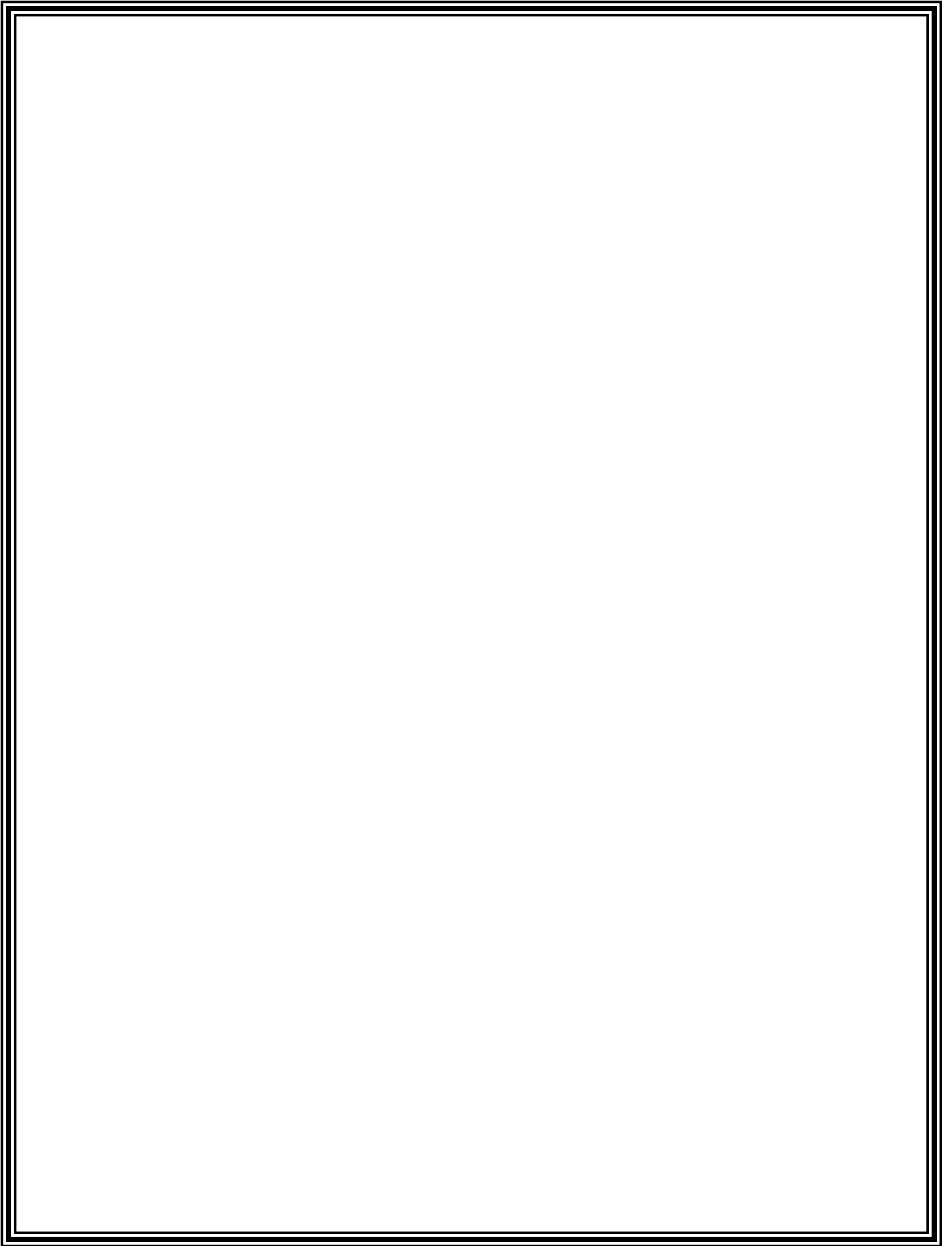
Results of this calculation will be used for comparison with 2018-19 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2021-22.

a. Total Expenditures (B8)	5,029,190.62
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	499,645.28
c. Subtotal of State & Local Expenditures [a minus b]	4,529,545.34
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	15,309.08
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 4,514,236.26

Entrepreneur High School

2019-2020 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2020



**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

CHARTER SCHOOL CERTIFICATION

Charter School Name: Entrepreneur High School
CDS #: 36678760136952
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1922

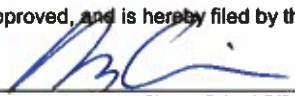
NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Annette Baker</u> Name	<u>Jim Cunningham</u> Name	<u>John J. Arndt, CPA</u> Name
<u>Business Advisor</u> Title	<u>Director, Accounting Services</u> Title	<u>Business Representative</u> Title
<u>(909) 386-9676</u> Telephone	<u>(909) 381-1151</u> Telephone	<u>(323) 457-0499</u> Telephone
<u>annette.baker@sbcass.net</u> Email address	<u>jim.cunningham@sbcusd.k12.ca.us</u> Email address	<u>jarndt@iconsm.com</u> Email address

To the entity that approved the charter school:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

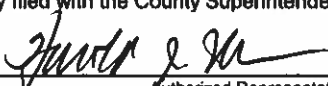
Date: 9-3-20

Printed
Name: Alex Lucero

Title: C.E.O.

To the County Superintendent of Schools:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

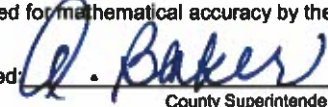
Date: 10/6/20

Printed
Name: Harold Vollkommer

Title: Interim Superintendent

To the Superintendent of Public Instruction:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 
County Superintendent/Designee
(Original signature required)

Date: 10/12/2020

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Entrepreneur High School
CDS #: 36678760136952
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1922

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	3,779,808.00		3,779,808.00
Education Protection Account State Aid - Current Year	8012	69,922.00		69,922.00
State Aid - Prior Years	8019	(61.00)		(61.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	203,109.00		203,109.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		4,052,778.00	0.00	4,052,778.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		263,618.31	263,618.31
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		113,124.93	113,124.93
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	210,898.00	210,898.00
Total, Federal Revenues		0.00	587,641.24	587,641.24
3. Other State Revenues				
Special Education - State	StateRevSE		180,215.65	180,215.65
All Other State Revenues	StateRevAO	73,432.15	473,669.00	547,101.15
Total, Other State Revenues		73,432.15	653,884.65	727,316.80
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	60,237.87	0.00	60,237.87
Total, Local Revenues		60,237.87	0.00	60,237.87
5. TOTAL REVENUES		4,186,448.02	1,241,525.89	5,427,973.91
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	524,511.72	370,492.35	895,004.07
Certificated Pupil Support Salaries	1200	79,394.08	10,000.00	89,394.08
Certificated Supervisors' and Administrators' Salaries	1300	332,842.93	41,621.60	374,464.53
Other Certificated Salaries	1900	510.60	765.90	1,276.50
Total, Certificated Salaries		937,259.33	422,879.85	1,360,139.18
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	32,227.00	12,159.87	44,386.87
Noncertificated Support Salaries	2200	62,801.70	14,695.85	77,497.55
Noncertificated Supervisors' and Administrators' Salaries	2300	360,681.32	10,949.94	371,631.26
Clerical, Technical and Office Salaries	2400	138,743.16	0.00	138,743.16
Other Noncertificated Salaries	2900	41,037.89	1,292.61	42,330.50
Total, Noncertificated Salaries		635,491.07	39,098.27	674,589.34

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Entrepreneur High School

CDS #: 36678760136952

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	216,313.28	27,553.88	243,867.16
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	63,893.36	3,474.84	67,368.20
Health and Welfare Benefits	3401-3402	126,933.00	0.00	126,933.00
Unemployment Insurance	3501-3502	13,686.28	687.64	14,373.92
Workers' Compensation Insurance	3601-3602	20,013.93	942.00	20,955.93
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	36,686.41	1,345.87	38,032.28
Total, Employee Benefits		477,526.26	34,004.23	511,530.49
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	2,681.09	2,681.09
Books and Other Reference Materials	4200	68.52	24,324.52	24,393.04
Materials and Supplies	4300	145,006.57	38,298.77	183,305.34
Noncapitalized Equipment	4400	0.00	67,107.96	67,107.96
Food	4700	61,943.23	158,910.43	220,853.66
Total, Books and Supplies		207,018.32	291,322.77	498,341.09
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	40,528.39	0.00	40,528.39
Travel and Conferences	5200	57,677.78	402.30	58,080.08
Dues and Memberships	5300	17,411.66	0.00	17,411.66
Insurance	5400	154,522.36	0.00	154,522.36
Operations and Housekeeping Services	5500	192,508.99	0.00	192,508.99
Rentals, Leases, Repairs, and Noncap. Improvements	5600	377,849.61	436,447.31	814,296.92
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	584,054.18	17,371.16	601,425.34
Communications	5900	33,312.27	0.00	33,312.27
Total, Services and Other Operating Expenditures		1,457,865.24	454,220.77	1,912,086.01
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	14,097.61	0.00	14,097.61
Total, Capital Outlay		14,097.61	0.00	14,097.61
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	27,767.53	0.00	27,767.53
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		27,767.53	0.00	27,767.53
Total, Other Outgo		27,767.53	0.00	27,767.53
8. TOTAL EXPENDITURES		3,757,025.36	1,241,525.89	4,998,551.25

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Entrepreneur High School

CDS #: 36678760136952

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		429,422.66	0.00	429,422.66
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		429,422.66	0.00	429,422.66
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	(522,463.85)	0.00	(522,463.85)
b. Adjustments/Restatements	9793, 9795	(8,389.91)	0.00	(8,389.91)
c. Adjusted Beginning Fund Balance /Net Position		(530,853.76)	0.00	(530,853.76)
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(101,431.10)	0.00	(101,431.10)
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	201,712.45	0.00	201,712.45
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	(303,143.55)	0.00	(303,143.55)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Entrepreneur High School

CDS #: 36678760136952

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	256,690.74	478,571.01	735,261.75
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	366,653.89	0.00	366,653.89
4. Due from Grantor Governments	9290	301,385.58	335,590.03	636,975.61
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	11,122.23	0.00	11,122.23
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (accrual basis only)	9400-9489	201,712.45	0.00	201,712.45
9. TOTAL ASSETS		1,137,564.89	814,161.04	1,951,725.93
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	832,948.88	335,590.03	1,168,538.91
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	25,473.01	25,473.01
5. Long-Term Liabilities (accrual basis only)	9660-9669	406,047.11	453,098.00	859,145.11
6. TOTAL LIABILITIES		1,238,995.99	814,161.04	2,053,157.03
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		(101,431.10)	0.00	(101,431.10)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

Charter School Name: Entrepreneur High School
CDS #: 36678760136952

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>NONE</u>	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

Charter School Name: Entrepreneur High School
CDS #: 36678760136952

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2018-19 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2021-22.

a. Total Expenditures (B8)	4,998,551.25
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	587,641.24
c. Subtotal of State & Local Expenditures [a minus b]	4,410,910.01
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	41,865.14
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 4,369,044.87

Ballington Academy of the Arts And Sciences

2019-2020 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services

September 2020

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM

July 1, 2019 to June 30, 2020

CHARTER SCHOOL CERTIFICATION

Charter School Name: Ballington Academy of the Arts and Sciences - San Bernardino

CDS #: 36678760133892

Charter Approving Entity: San Bernardino City Unifed

County: San Bernardino

Charter #: 1795

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker
Name

Business Advisor
Title

909-388-9678
Telephone

annette.baker@sbcas.net
Email address

For Approving Entity:

James Cunningham
Name

Director, Accounting Services
Title

909-381-1152
Telephone

jim.cunningham@sbcusd.k12.ca.us
Email address

For Charter School:

Doreen Muiz
Name

Superintendent
Title

818-228-2054
Telephone

dmulz@voa-swcal.org
Email address

To the entity that approved the charter school:

- (X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____

Charter School Official
(Original signature required)

Date: 8/26/20

Printed

Name: Doreen Muiz

Title: Superintendent

To the County Superintendent of Schools:

- (X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10/6/20

Printed

Name: Harold Vollkommer

Title: Interim Superintendent

To the Superintendent of Public Instruction:

- (X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____

County Superintendent/Designee
(Original signature required)

Date: 10/12/2020

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

CHARTER SCHOOL CERTIFICATION

Charter School Name: Ballington Academy of the Arts and Sciences - San Bernardino
CDS #: 36678760133892
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 1795

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker
Name

Business Advisor
Title

909-386-9676
Telephone

annette.baker@sbcass.net
Email address

For Approving Entity:

James Cunningham
Name

Director, Accounting Services
Title

909-381-1152
Telephone

jim.cunningham@sbcusd.k12.ca.us
Email address

For Charter School:

Doreen Mulz
Name

Superintendent
Title

619-228-2054
Telephone

dmulz@voa-swcal.org
Email address

To the entity that approved the charter school:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Doreen Mulz

Title: Superintendent

To the County Superintendent of Schools:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: _____

Printed
Name: James Cunningham

Title: Director, Accounting

To the Superintendent of Public Instruction:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

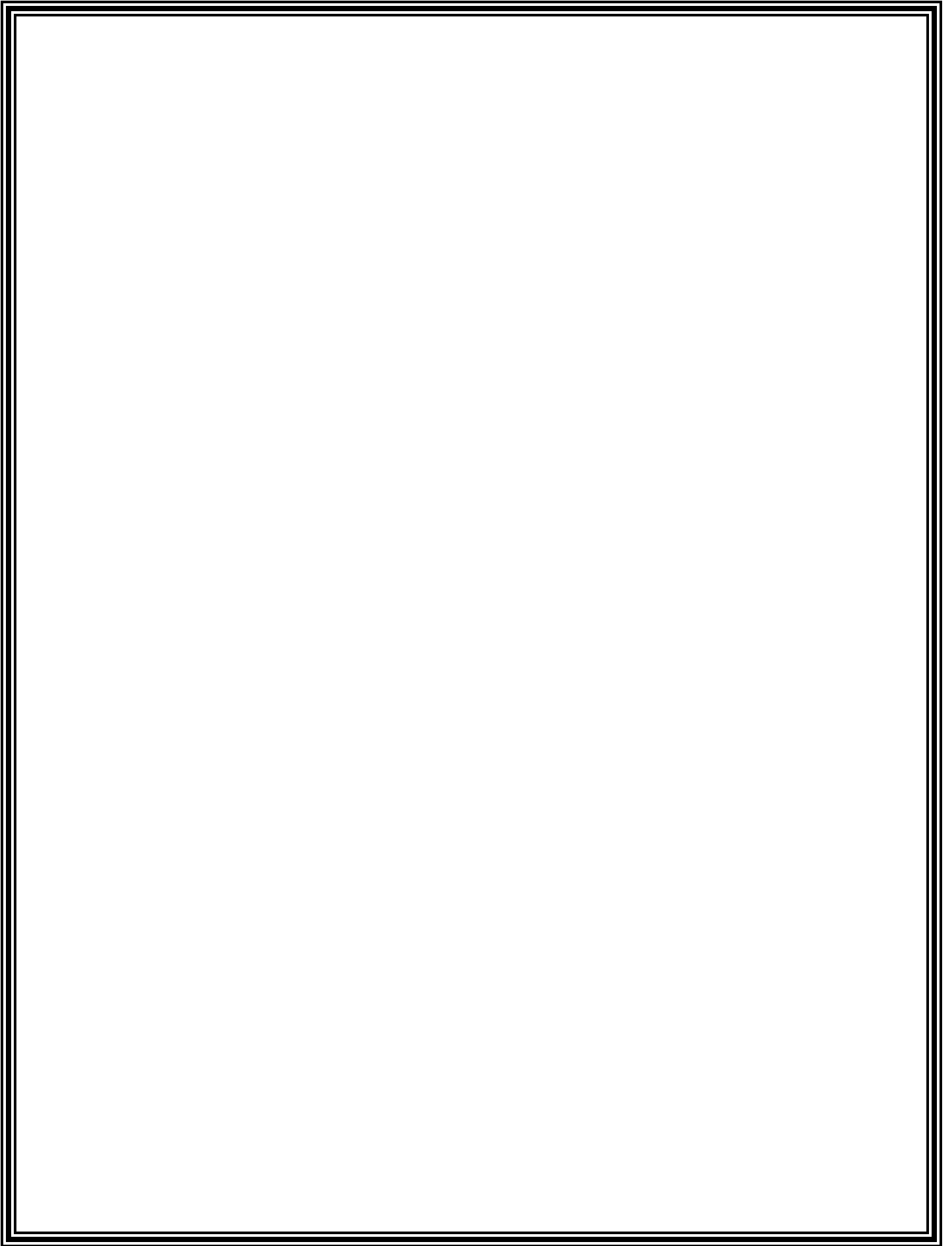
Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

ASA Charter School

2019-2020 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2020



CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM
July 1, 2019 to June 30, 2020

CHARTER SCHOOL CERTIFICATION

Charter School Name: ASA Charter School
CDS #: 36678760107730
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino County
Charter #: 0677

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker
Name
Business Advisor
Title
(909) 388-5741
Telephone
Annette.baker@sbcass.net
Email address

For Approving Entity:

Jim Cunningham
Name
Director Accounting Services
Title
(909) 381-1152
Telephone
jim.cunningham@sbcusd.k12.ca.us
Email address

For Charter School:

Susan Lucey
Name
Principal
Title
(909) 475-3322
Telephone
susanL@asacharterschool.com
Email address

To the entity that approved the charter school:

- (X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Dale Betts
Charter School Official
(Original signature required)

Date: 9-25-2020

Printed Name: Dale Betts

Title: School Site Director

To the County Superintendent of Schools:

- (X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Harold Vollkommer
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10/6/20

Printed Name: Harold Vollkommer

Title: Interim Superintendent

To the Superintendent of Public Instruction:

- (X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: A. Baker
County Superintendent/Designee
(Original signature required)

Date: 10/12/2020

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: ASA Charter School
CDS #: 36678760107730
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino County
Charter #: 0677

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,507,762.00		2,507,762.00
Education Protection Account State Aid - Current Year	8012	218,982.00		218,982.00
State Aid - Prior Years	8019	(3,301.00)		(3,301.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	142,224.82		142,224.82
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,865,667.82	0.00	2,865,667.82
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		117,532.00	117,532.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		137,904.00	137,904.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	255,436.00	255,436.00
3. Other State Revenues				
Special Education - State	StateRevSE		113,535.13	113,535.13
All Other State Revenues	StateRevAO	46,913.30	204,685.13	251,598.43
Total, Other State Revenues		46,913.30	318,220.26	365,133.56
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	53,979.85		53,979.85
Total, Local Revenues		53,979.85	0.00	53,979.85
5. TOTAL REVENUES		2,966,560.97	573,656.26	3,540,217.23
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	768,812.11	100,051.96	868,864.07
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	84,116.34		84,116.34
Other Certificated Salaries	1900	8,949.22		8,949.22
Total, Certificated Salaries		861,877.67	100,051.96	961,929.63
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	53,303.44	130,898.02	184,201.46
Noncertificated Support Salaries	2200	214,344.15	0.00	214,344.15
Noncertificated Supervisors' and Administrators' Salaries	2300	125,932.37		125,932.37
Clerical, Technical and Office Salaries	2400	119,962.70		119,962.70
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		513,542.66	130,898.02	644,440.68

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: ASA Charter School

CDS #: 36678760107730

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	169,276.21	13,521.00	182,797.21
PERS	3201-3202	74,848.80		74,848.80
OASDI / Medicare / Alternative	3301-3302	59,686.09	6,251.03	65,937.12
Health and Welfare Benefits	3401-3402	130,364.21	5,058.43	135,422.64
Unemployment Insurance	3501-3502	95,024.57	3,652.75	98,677.32
Workers' Compensation Insurance	3601-3602	46,830.43	2,914.79	49,745.22
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	6,144.95		6,144.95
Total, Employee Benefits		582,175.26	31,398.00	613,573.26
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	10,969.56	14,053.04	25,022.60
Books and Other Reference Materials	4200	19,893.94		19,893.94
Materials and Supplies	4300	58,866.37	23,405.16	82,271.53
Noncapitalized Equipment	4400	10,613.66	7,118.14	17,731.80
Food	4700	3,215.54	76,120.96	79,336.50
Total, Books and Supplies		103,559.07	120,697.30	224,256.37
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	28,689.69		28,689.69
Travel and Conferences	5200	8,557.08		8,557.08
Dues and Memberships	5300	13,940.86	4,581.62	18,522.48
Insurance	5400	60,616.15		60,616.15
Operations and Housekeeping Services	5500	53,424.90		53,424.90
Rentals, Leases, Repairs, and Noncap. Improvements	5600	198,650.29	2,131.20	200,781.49
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	137,661.46	283,965.19	421,626.65
Communications	5900	48,935.62	0.00	48,935.62
Total, Services and Other Operating Expenditures		550,476.05	290,678.01	841,154.06
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	102,489.09		102,489.09
Total, Capital Outlay		102,489.09	0.00	102,489.09
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	122,985.67		122,985.67
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		122,985.67	0.00	122,985.67
Total, Other Outgo		122,985.67	0.00	122,985.67
8. TOTAL EXPENDITURES		2,837,105.47	673,723.29	3,510,828.76

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: ASA Charter School

CDS #: 36678760107730

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		129,455.50	(100,067.03)	29,388.47
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		129,455.50	(100,067.03)	29,388.47
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,300,388.44		1,300,388.44
b. Adjustments/Restatements	9793, 9795	184,132.42	(177,872.30)	6,260.12
c. Adjusted Beginning Fund Balance /Net Position		1,484,520.86	(177,872.30)	1,306,648.56
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,613,976.36	(277,939.33)	1,336,037.03
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	3,668,877.27		3,668,877.27
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	(2,054,900.91)	(277,939.33)	(2,332,840.24)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: ASA Charter School

CDS #: 36678760107730

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	264,880.32	35,407.80	300,288.12
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	35,577.20	8,324.64	43,901.84
4. Due from Grantor Governments	9290	348,586.20	61,154.30	409,740.50
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	21,509.94		21,509.94
7. Other Current Assets	9340	29,066.67		29,066.67
8. Capital Assets (accrual basis only)	9400-9489	3,668,877.27		3,668,877.27
9. TOTAL ASSETS		4,368,497.60	104,886.74	4,473,384.34
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	104,612.02	382,826.07	487,438.09
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	73,753.85		73,753.85
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	2,576,155.37		2,576,155.37
6. TOTAL LIABILITIES		2,754,521.24	382,826.07	3,137,347.31
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,613,976.36	(277,939.33)	1,336,037.03

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

Charter School Name: ASA Charter School
CDS #: 36678760107730

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>None</u>	\$ 0.00	0.00	0.00
b. _____	0.00	0.00	0.00
c. _____	0.00	0.00	0.00
d. _____	0.00	0.00	0.00
e. _____	0.00	0.00	0.00
f. _____	0.00	0.00	0.00
g. _____	0.00	0.00	0.00
h. _____	0.00	0.00	0.00
i. _____	0.00	0.00	0.00
j. _____	0.00	0.00	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

Charter School Name: ASA Charter School

CDS #: 36678760107730

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

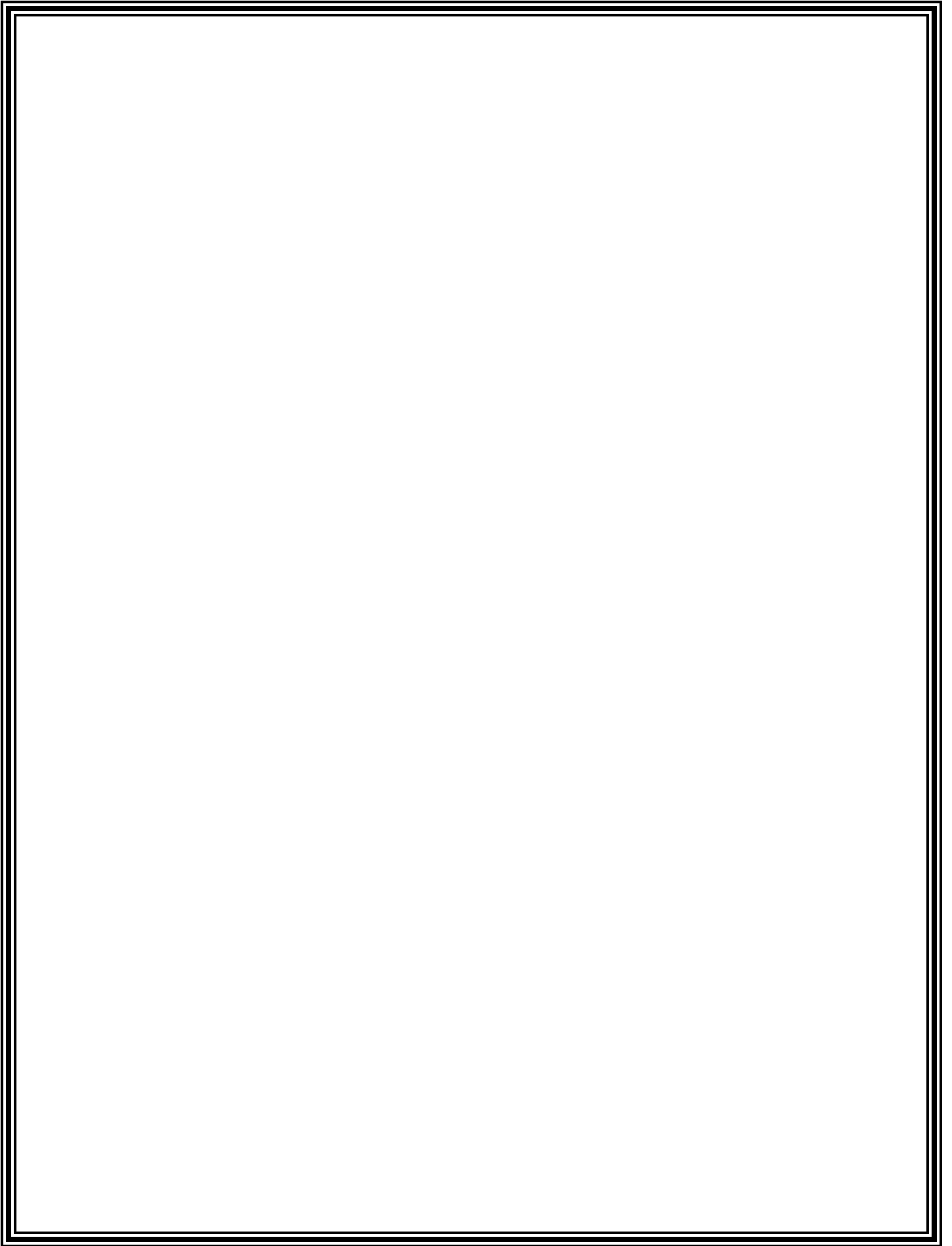
Results of this calculation will be used for comparison with 2018-19 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2021-22.

a. Total Expenditures (B8)	3,510,828.76
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	255,436.00
c. Subtotal of State & Local Expenditures [a minus b]	3,255,392.76
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	225,474.76
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 3,029,918.00

Savant Preparatory Academy for Business

2019-2020 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2020



CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM

July 1, 2019 to June 30, 2020

CHARTER SCHOOL CERTIFICATION

Charter School Name: Savant Preparatory Academy for Business

CDS #: 36678760137935

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1971

Received

SEP 24 2020

Accounting Services

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker
Name

Business Advisor
Title

(909) 386-9676
Telephone

annette.baker@sbcss.net
Email address

For Approving Entity:

Jim Cunningham
Name

Director, Accounting Services
Title

(909) 381-1151
Telephone

jim.cunningham@sbcsd.k12.ca.us
Email address

For Charter School:

John J. Amdt, CPA
Name

Business Representative
Title

(323) 457-0499
Telephone

jamdt@iconsm.com
Email address

To the entity that approved the charter school:

- (X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Eva Tillman
Charter School Official
(Original signature required)

Date: 09.24.2020

Printed
Name: Eva Tillman

Title: Executive Director

To the County Superintendent of Schools:

- (X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Harold Vollkommer
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 11/6/20

Printed
Name: Harold Vollkommer

Title: Interim Superintendent

To the Superintendent of Public Instruction:

- (X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Q. Baker
County Superintendent/Designee
(Original signature required)

Date: 10/26/2020

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Savant Preparatory Academy for Business
CDS #: 36678760137935
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1971

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,360,992.00		1,360,992.00
Education Protection Account State Aid - Current Year	8012	26,814.00		26,814.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	77,889.31		77,889.31
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		1,465,695.31	0.00	1,465,695.31
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		224,460.29	224,460.29
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	224,460.29	224,460.29
3. Other State Revenues				
Special Education - State	StateRevSE		63,232.36	63,232.36
All Other State Revenues	StateRevAO	25,159.80	87,832.94	112,992.74
Total, Other State Revenues		25,159.80	151,065.30	176,225.10
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	9,383.00	0.00	9,383.00
Total, Local Revenues		9,383.00	0.00	9,383.00
5. TOTAL REVENUES		1,500,238.11	375,525.59	1,875,763.70
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	160,989.92	29,485.08	190,475.00
Certificated Pupil Support Salaries	1200	8,980.00	10,000.00	18,980.00
Certificated Supervisors' and Administrators' Salaries	1300	159,244.12	7,239.55	166,483.67
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		329,214.04	46,724.63	375,938.67
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	33,139.00	10,902.50	44,041.50
Noncertificated Support Salaries	2200	38,760.57	0.00	38,760.57
Noncertificated Supervisors' and Administrators' Salaries	2300	77,000.16	0.00	77,000.16
Clerical, Technical and Office Salaries	2400	31,860.00	0.00	31,860.00
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		180,759.73	10,902.50	191,662.23

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Savant Preparatory Academy for Business

CDS #: 36678760137935

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	64,032.12	6,005.93	70,038.05
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	18,781.68	1,282.03	20,063.71
Health and Welfare Benefits	3401-3402	19,976.61	2,123.29	22,099.90
Unemployment Insurance	3501-3502	4,087.43	537.39	4,624.82
Workers' Compensation Insurance	3601-3602	11,998.58	1,190.42	13,189.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		118,876.42	11,139.06	130,015.48
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	45,184.97	45,184.97
Books and Other Reference Materials	4200	49.47	2,187.50	2,236.97
Materials and Supplies	4300	50,138.53	7,731.54	57,870.07
Noncapitalized Equipment	4400	7,635.72	71,186.33	78,822.05
Food	4700	16,834.87	0.00	16,834.87
Total, Books and Supplies		74,658.59	126,290.34	200,948.93
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	14,656.95	0.00	14,656.95
Travel and Conferences	5200	0.00	2,048.92	2,048.92
Dues and Memberships	5300	6,897.73	15,852.08	22,749.81
Insurance	5400	16,427.00	0.00	16,427.00
Operations and Housekeeping Services	5500	1,196.36	0.00	1,196.36
Rentals, Leases, Repairs, and Noncap. Improvements	5600	40,962.38	76,420.74	117,383.12
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	115,315.88	157,120.28	272,436.16
Communications	5900	17,322.00	11,716.76	29,038.76
Total, Services and Other Operating Expenditures		212,778.30	263,158.78	475,937.08
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	2,691.66	0.00	2,691.66
Total, Capital Outlay		2,691.66	0.00	2,691.66
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	14,035.86	0.00	14,035.86
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		14,035.86	0.00	14,035.86
Total, Other Outgo		14,035.86	0.00	14,035.86
8. TOTAL EXPENDITURES		933,014.60	458,215.31	1,391,229.91

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Savant Preparatory Academy for Business

CDS #: 36678760137935

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		567,223.51	(82,689.72)	484,533.79
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		567,223.51	(82,689.72)	484,533.79
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	(21,423.07)	0.00	(21,423.07)
b. Adjustments/Restatements	9793, 9795	(87,023.41)	(20,315.66)	(107,339.07)
c. Adjusted Beginning Fund Balance /Net Position		(108,446.48)	(20,315.66)	(128,762.14)
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		458,777.03	(103,005.38)	355,771.65
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	49,947.49	0.00	49,947.49
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	408,829.54	(103,005.38)	305,824.16

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Savant Preparatory Academy for Business

CDS #: 36678760137935

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	300,852.48	5,389.20	306,241.68
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	101,211.39	0.00	101,211.39
4. Due from Grantor Governments	9290	189,349.61	97,808.39	287,158.00
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	26,295.99	475.00	26,770.99
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (accrual basis only)	9400-9489	49,947.49	0.00	49,947.49
9. TOTAL ASSETS		667,656.96	103,672.59	771,329.55
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	31,860.93	206,677.97	238,538.90
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	50,000.00	0.00	50,000.00
4. Unearned Revenue	9650	2,017.00	0.00	2,017.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	125,002.00	0.00	125,002.00
6. TOTAL LIABILITIES		208,879.93	206,677.97	415,557.90
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		458,777.03	(103,005.38)	355,771.65

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

Charter School Name: Savant Preparatory Academy for Business
CDS #: 36678760137935

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>NONE</u>	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999
b. Noncertificated Salaries	2000-2999
c. Employee Benefits	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020

Charter School Name: Savant Preparatory Academy for Business

CDS #: 36678760137935

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

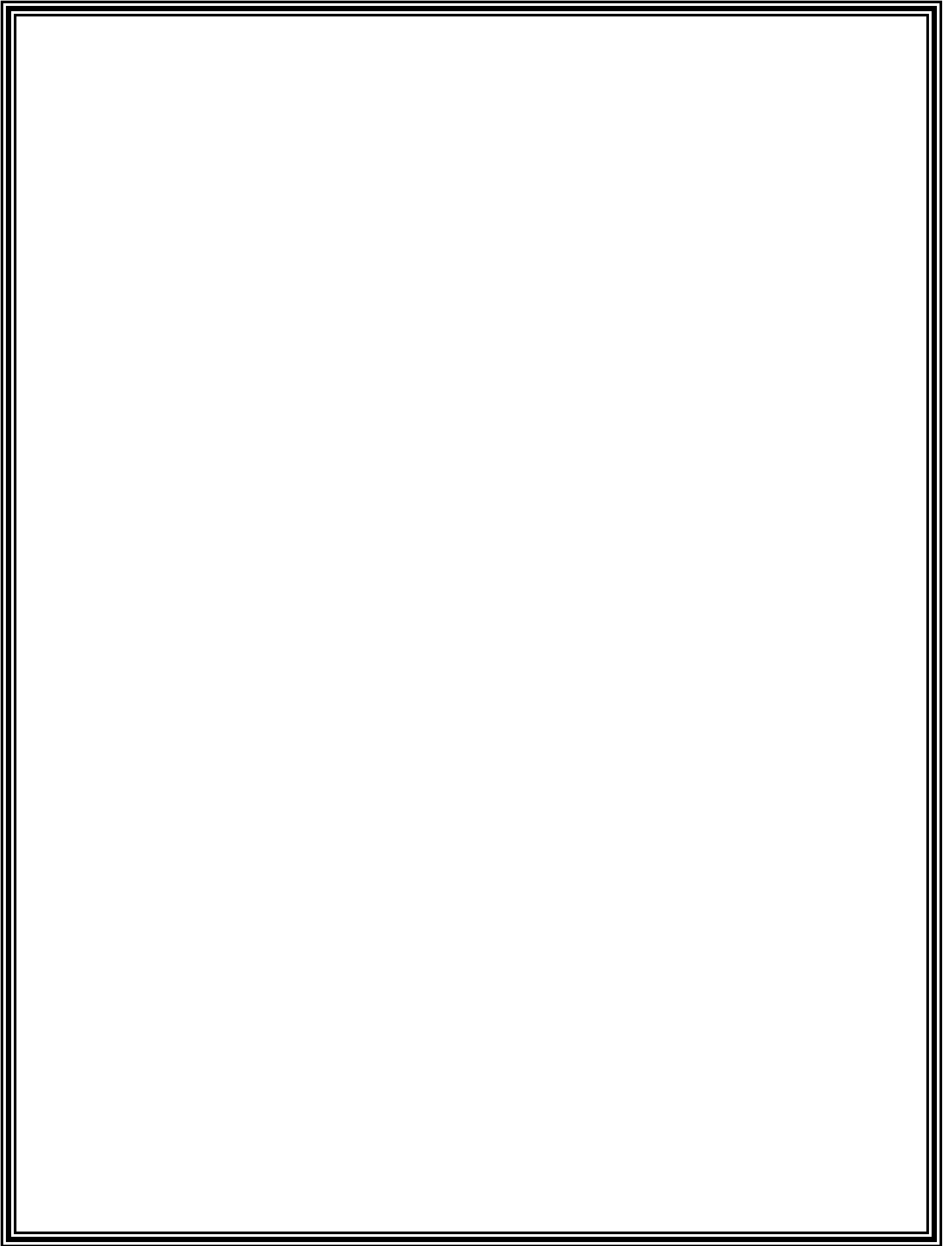
Results of this calculation will be used for comparison with 2018-19 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2021-22.

a. Total Expenditures (B8)	1,391,229.91
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	224,460.29
c. Subtotal of State & Local Expenditures	1,166,769.62
[a minus b]	
d. Less Community Services	0.00
[L2 Total]	
e. Less Capital Outlay & Debt Service	16,727.52
[Total B6 plus objects 7438 and 7439, less L1 Total]	
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE	\$ 1,150,042.10
[c minus d minus e]	

Woodward Leadership Academy

2019-2020 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2020



CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020

CHARTER SCHOOL CERTIFICATION

Charter School Name: Woodward Leadership Academy
CDS #: 36678760126714
Charter Approving Entity: San Bernardino Unified
County: San Bernardino
Charter #: Yvette M Brown

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker Name	James Cunningham Name	Yvette M Brown Name
Business Advisor Title	San Bernardino Unified Title	Fiscal Consultant Title
909-381-1152 Telephone	909-381-1152 Telephone	323.452.3504 Telephone
annette.baker@sbcass.net Email address	Jim.Cunningham@sbcusd.k12.ca.us Email address	onlybythenumbers@gmail.com Email address

To the entity that approved the charter school:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Maisha Turner
Charter School Official
(Original signature required)

Date: 9/14/2020

Printed Name: Maisha Turner

Title: 9/14/2020

To the County Superintendent of Schools:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Harold Vollkommer
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10/6/20

Printed Name: Harold Vollkommer

Title: Interim Superintendent

To the Superintendent of Public Instruction:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: A. Baker
County Superintendent/Designee
(Original signature required)

Date: 10/26/2020

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Woodward Leadership Academy
CDS #: 36678760126714
Charter Approving Entity: San Bernardino Unified
County: San Bernardino
Charter #: 1438

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	739,414.00		739,414.00
Education Protection Account State Aid - Current Year	8012	62,799.00		62,799.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	44,170.39		44,170.39
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		846,383.39	0.00	846,383.39
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		40,173.00	40,173.00
Special Education - Federal	8181, 8182		47,632.34	47,632.34
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	87,805.34	87,805.34
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO		46,465.88	46,465.88
Total, Other State Revenues		0.00	46,465.88	46,465.88
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO			0.00
Total, Local Revenues		0.00	0.00	0.00
5. TOTAL REVENUES		846,383.39	134,271.22	980,654.61
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	210,615.08		210,615.08
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		210,615.08	0.00	210,615.08
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	73,244.99	35,000.00	108,244.99
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	89,055.42		89,055.42
Clerical, Technical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900	31,065.27		31,065.27
Total, Noncertificated Salaries		193,365.68	35,000.00	228,365.68

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Woodward Leadership Academy

CDS #: 36678760126714

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	36,015.18		36,015.18
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	22,499.58	2,677.50	25,177.08
Health and Welfare Benefits	3401-3402	51,306.42		51,306.42
Unemployment Insurance	3501-3502	5,680.00		5,680.00
Workers' Compensation Insurance	3601-3602	6,191.08		6,191.08
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	510.11		510.11
Total, Employee Benefits		122,202.37	2,677.50	124,879.87
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	4,742.98		4,742.98
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	36,458.80		36,458.80
Noncapitalized Equipment	4400	5,544.59		5,544.59
Food	4700		69,456.44	69,456.44
Total, Books and Supplies		46,746.37	69,456.44	116,202.81
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	1,934.60		1,934.60
Dues and Memberships	5300			0.00
Insurance	5400	19,363.24		19,363.24
Operations and Housekeeping Services	5500	42,801.10		42,801.10
Rentals, Leases, Repairs, and Noncap. Improvements	5600	61,840.00		61,840.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	169,973.51		169,973.51
Communications	5900			0.00
Total, Services and Other Operating Expenditures		295,912.45	0.00	295,912.45
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	0.00		0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		868,841.95	107,133.94	975,975.89

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Woodward Leadership Academy

CDS #: 36678760126714

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(22,458.56)	27,137.28	4,678.72
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	27,137.28	(27,137.28)	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		27,137.28	(27,137.28)	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		4,678.72	0.00	4,678.72
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	(51,833.70)		(51,833.70)
b. Adjustments/Restatements	9793, 9795	31,259.00		31,259.00
c. Adjusted Beginning Fund Balance /Net Position		(20,574.70)	0.00	(20,574.70)
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(15,895.98)	0.00	(15,895.98)
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	145,478.00		145,478.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	(161,373.98)	0.00	(161,373.98)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Woodward Leadership Academy

CDS #: 36678760126714

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	264,463.18		264,463.18
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	147,952.30		147,952.30
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	145,478.00		145,478.00
9. TOTAL ASSETS		557,893.48	0.00	557,893.48
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	427,518.62		427,518.62
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	144,397.00		144,397.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	1,873.84		1,873.84
6. TOTAL LIABILITIES		573,789.46	0.00	573,789.46
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		(15,895.98)	0.00	(15,895.98)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

Charter School Name: Woodward Leadership Academy
CDS #: 36678760126714

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>None</u>	\$ 0.00		0.00
b. _____	0.00		0.00
c. _____	0.00		0.00
d. _____	0.00		0.00
e. _____	0.00		0.00
f. _____	0.00		0.00
g. _____	0.00		0.00
h. _____	0.00		0.00
i. _____	0.00		0.00
j. _____	0.00		0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2019 to June 30, 2020

Charter School Name: Woodward Leadership Academy

CDS #: 36678760126714

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2018-19 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2021-22.

a. Total Expenditures (B8)	975,975.89
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	87,805.34
c. Subtotal of State & Local Expenditures [a minus b]	888,170.55
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 888,170.55



Ted Alejandro, County Superintendent

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Business Advisory Services
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