

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

2020-21 Western Placer Unified School District
Adopted Budget

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent, Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Included in Back Up

MEETING DATE:

June 25, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

By June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2020-21 Budget establishes expenditure authority for the district to conduct business in the coming year. This includes the Education Protection Account (Prop. 30) funds.

The proposed 2020-21 budget is based on the Governor's May Revise Budget Proposals, but also incorporates recommendations from the Placer County Office of Education. On Friday June 12, 2020 the Legislature passed a 2020-21 budget, referred to as a placeholder budget, without finalizing an agreement with the Governor. The Governor has until June 30, 2020 to work with the legislature to agree to a final budget. The final impact to the district will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget for any significant changes. Additionally, as the State has deferred income tax payments from April 15th to July 15th, the State will likely need to revise its 2020-21 budget when more information becomes available later this summer.

The Board is also holding a public hearing on June 25, 2020.

RECOMMENDATION:

Administration recommends the Board adopt the 2020-21 Annual Budget as presented.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

2020-21 Annual Budget Adoption

Per California Education Code 42127, on or before July 1 of each year, the governing Board of each school district shall adopt the budget for the subsequent fiscal year.

The 2020-21 budget assumptions are used to prepare the 2020-21 Budget and multi-year projections for 2021-22 and 2022-23 fiscal years. The multi-year projections provide a view of the current year (2019-20) budget, 2020-21 adoption budget and the next two years' budget plan (2021-21 and 2022-23). The multi-year projections are built with assumptions from most recent Governor's State's 2020-21 May Revise proposals, PCOE Common Message, School Services of California, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal funding and budget projections, and ballot measures can all have a significant impact on revenue assumptions.

GENERAL FUND BUDGET ASSUMPTIONS - REVENUES AND EXPENDITURES:

Revenues – Multi-Year Projections

District assumptions for the 2020-21 budget year and future multi-years are conservative with projected LCFF funding estimates at May Revise and the DOF estimates, projected COLAs, an increase in projected enrollment growth of 72 students in 2020-21 with an ADA percentage yield of 95.8%.

	19/20 Estimated Actuals	20/21 Adopted Budget	21/22 Projection	22/23 Projection	
REVENUES					
Enrollment	7,209	7,281	7,354	7,427	Based on PowerSchool enrollment
ADA Yield	96.4%	95.8%	95.8%	95.8%	Based on Historical Rates
ADA	6,966	6,994	7,064	7,135	Enrollment X ADA Yield
% Increase (Decrease) Enrollment	1.8%	1.0%	1.0%	1.0%	Based on 19/20 enrollment, historical rates
# Increase (Decrease) Enrollment	128	72	73	73	
Statutory COLA %	3.26%	2.31%	2.48%	3.26%	Per PCOE Common Message
Effective Deficit Factor	-	-7.92%	-7.92%	-7.92%	Per SSC Dartboard
Funded COLA %	-	0.00%	0.00%	0.00%	Per SSC Dartboard
Base Grant - Grades K-3	\$7,702	\$7,092	\$7,092	\$7,092	Per LCFF Calculator
Base Grant - Grades 4-6	\$7,818	\$7,199	\$7,199	\$7,199	Per LCFF Calculator
Base Grant - Grades 7-8	\$8,050	\$7,412	\$7,412	\$7,412	Per LCFF Calculator
Base Grant - Grades 9-12	\$9,329	\$8,590	\$8,590	\$8,590	Per LCFF Calculator
Grade Span Funding (K-3 CSR & 9-12)	\$801	\$738	\$738	\$738	Per LCFF Calculator
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%	Per LCFF Calculator
Concentration Grants	50%	50%	50%	50%	Per LCFF Calculator
Concentration Grant Threshold	55%	55%	55%	55%	Per LCFF Calculator
LCFF Gap Closed Percentage	100.00%	100.00%	100.00%	100.00%	Per LCFF Calculator
LCFF Entitlement per ADA (Inc Supp \$)	9,143	9,379	9,379	9,379	Per LCFF Calculator
LCFF Funding - Base	\$60,269,778	\$55,713,704	\$56,265,491	\$56,824,990	Per LCFF Calculator
Property Tax change	2.68%	0.00%	0.00%	0.00%	19-20 P-2 Property Taxes
Est. Property Taxes	\$52,928,911	\$52,928,911	\$52,928,911	\$52,928,911	19-20 P-2 Property Taxes
LCFF Supplemental Funds	\$3,998,911	\$3,649,620	\$3,643,593	\$3,680,029	Per LCFF Calculator
Federal Revenue	0%	0%	0%	0%	Per PCOE Common Message
Categorical COLA	3.26%	0.00%	2.48%	3.26%	Per PCOE Common Message
Transfers In	33,886	-	-	-	
Lottery Unrestricted/ADA	\$153.00	\$153.00	\$153.00	\$153.00	Per SSC Dartboard
Lottery Restricted/ADA	\$54.00	\$54.00	\$54.00	\$54.00	Per SSC Dartboard
Mandate Block Grant (grades K-8)	\$32.18	\$32.18	\$32.18	\$32.18	Per SSC Dartboard
Mandate Block Grant (grades 9-12)	\$61.94	\$61.94	\$61.94	\$61.94	Per SSC Dartboard

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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	19/20 Estimated Actuals	20/21 Adopted Budget	21/22 Projection	22/23 Projection	
EXPENDITURES					
Certificated New Positions - FTE	4.0	5.6	3.0	3.0	Based on Enrollment Projections
Cert. New Positions for New Schools	0.5	2.0	1.0	0.0	20/21 New Elementary, 21/22 New H.S.
Estimated Retirements/Resignations - FTE	0.0	-1.0	0.0	0.0	Based on Notifications
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	
Staffing Ratios:					
TK/Kindergarten	25:1	25:1	25:1	25:1	Per Contract - District-wide
1-3	25:1	25:1	25:1	25:1	Per Contract - District-wide
4-5	31:1	31:1	31:1	31:1	Per Contract
6-8	32:1	32:1	32:1	32:1	Per Contract
9-12	36:1	36:1	36:1	36:1	Per Contract
Certificated Step/Column	1.70%	1.55%	1.55%	1.55%	
Avg. teacher compensation	\$107,840	\$110,381	\$112,257	\$114,166	
Classified New Positions - FTE	0.0	0.0	0.0	0.0	
Classified New Positions for New Schools	0.0	4.7	10.5	0.0	20/21 New Elementary, 21/22 New H.S.
Estimated Retirements - FTE	0.0	0.0	0.0	0.0	
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	
Classified Step/Column	1.40%	1.40%	1.40%	1.40%	
Health Benefits per FTE	\$14,424	\$14,424	\$14,424	\$14,424	Contribution Capped
CalPERS Employer Rate	19.721%	20.70%	22.84%	25.80%	Per PCOE Common Message
Classified Total Statutory Benefits Rate	28.761%	29.75%	31.88%	34.55%	
CalSTRS Employer Rate	17.10%	16.15%	16.02%	18.40%	Per SSC Dartboard - May Revise
Certificated Total Statutory Benefits Rate	19.940%	19.00%	18.87%	20.95%	
Transfers Out	\$535,360	\$315,360	\$467,906	\$490,903	Adult Ed, Cafeteria, Fund 17 Wetlands
Contribution to RRM	\$2,313,776	\$2,313,776	\$2,313,776	\$2,313,776	3% of GF 18-19 Expenditures - 2019-20 (STRS/PERS Set-Aside Excluded 20/21)
Designated for Economic Uncertainty	3%	3%	3%	3%	
Site Allocations:					
Elementary	\$47.00	\$47.00	\$47.00	\$47.00	
Middle School	\$58.50	\$58.50	\$58.50	\$58.50	
High School	\$83.75	\$83.75	\$83.75	\$83.75	
Lottery per teacher	\$500	\$500	\$500	\$500	Per Contract

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Annual Budget Adoption**

PROPOSED BUDGET:

The 2020-21 Adopted budget is built on assumptions from the Governor's May Revision proposals, federal and local revenue projections, district historical data, SSC dashboard, FCMAT LCFF Calculator and PCOE Common Message.

The District's 2020-21 Adopted General Fund Budget is presented below:

	Adopted Budget		
	Unrestricted	2020-2021 Restricted	Combined
Revenues			
LCFF Funding - Base	55,713,704	1,041,329	56,755,033
LCFF Funding - Supplemental	3,649,620		3,649,620
Federal Revenue	-	3,034,583	3,034,583
State Revenue	1,342,863	4,792,580	6,135,443
Local Revenue	1,993,912	3,404,677	5,398,589
Total Revenue	62,700,099	12,273,169	74,973,268
Expenditures			
Certificated Salaries	28,938,761	5,311,553	34,250,314
Classified Salaries	6,283,168	3,853,996	10,137,164
Benefits	13,133,387	7,335,795	20,469,182
Books and Supplies	2,836,680	1,633,732	4,470,412
Other Services & Oper. Exp	5,336,507	2,402,758	7,739,265
Capital Outlay	50,000	97,547	147,547
Other Outgo 7xxx	230,075	1,828,806	2,058,881
Transfer of Indirect 73xx	(946,411)	940,653	(5,758)
Total Expenditures	55,862,167	23,404,840	79,267,007
Deficit/Surplus	6,837,932	(11,131,671)	(4,293,739)
Transfers In	-	-	-
Transfers out	(345,360)	-	(345,360)
Contributions to Restricted	(11,327,006)	11,327,006	-
Net increase (decrease) in Fund Balance	(4,834,434)	195,335	(4,639,099)
Beginning Balance	10,123,570	1,019,987	11,143,557
Ending Fund Balance	5,289,136	1,215,322	6,504,458
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000		5,000
Restricted-Federal/State/Local Programs			
Reserve - Designated Programs	-	1,215,322	1,215,322
Reserve - Prepaid Expenditures			
Unassigned/Unappropriated:			
Reserve - Economic Uncertainty @ 3%	2,388,371		2,388,371
Reserve-MAA - Ext Day Kindergarten setup	91,842		91,842
Reserve-2 FTE K & MS Class-size Staffing 20/21	160,000		160,000
Reserve-Start Up - High School 21/22	1,500,000		1,500,000
Reserve-One-Time Science Adoption 20/21	400,000		400,000
Reserve-Charter Technical Assistance	270,455		270,455
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	473,468		473,468
Total Ending Fund Balance	5,289,136	1,215,322	6,504,458

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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2020-21 Annual Budget Adoption**

Negotiations are completed for the 2019-20 school year with all bargaining units, management, contract and confidential settlement costs included in the 2019-20 Estimated Actuals Budget. No other settlement costs are included in the 2020-21, 2021-22 and 2022-23 budget years.

Local Control Funding Formula

The COVID-19 pandemic has had a significant negative impact on California's revenues, a fact that is evident in the May Revise. With 2020-21 statewide revenues projected to be \$60 billion less than in January, all State agencies suffer financial loss in the May Revision. The largest impact on school funding is to the Local Control Funding Formula (LCFF). While the Governor's 2020-21 May Revision reflects a COLA of 2.31%, it also includes a 10% deficit factor, which translates to schools effectively receiving **7.92% less funding than in 2019-20.**

The 2019-20 base grants are increased by the statutory COLA of 2.31%, and then deficitied by 10.00% (net reduction of 7.92%). The calculations by grade span are shown below.

Grade Span	2019-20 Base Grant Per ADA	2.31% Increase	2020-21 Base Grants before Deficit	Deficit Factor at 10.00%	2020-21 Base Grants after Deficit
TK-3	\$7,702	\$178	\$7,880	-\$788	\$7,092
4-6	\$7,818	\$181	\$7,999	-\$800	\$7,199
7-8	\$8,050	\$186	\$8,236	-\$824	\$7,412
9-12	\$9,329	\$215	\$9,544	-\$954	\$8,590

The Legislature's budget differs in that a COLA would be funded but also comes with significant cash apportionment deferrals in the 2020-21 budget year if Federal funds do not materialize.

Other State Programs

The Governor proposes significant reductions to a number of programs outside the LCFF, such as CTEIG, Strong Workforce Program and ASES. The Legislature's budget differs with no reductions to the other state programs.

Other Expenditure Assumptions

Negotiations are completed for the 2019-20 school year with all bargaining units, management, contract and confidential settlement costs included in the 2019-20 Estimated Actuals Budget. No other settlement costs are included in the 2020-21, 2021-22 and 2022-23 budget years.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Annual Budget Adoption**

When reviewing the proposed 2020-21 adopted budget, it is helpful to identify changes from the 2019-20 Second Interim budget to year-end Estimated Actuals budget. Those changes are reflected in the table below and summarized in and reconciled with comments on the following page.

	Second Interim 2019-20 Combined	Estimated Actuals 2019-20			Est. Actuals vs. 2nd Interim 19-20 \$ Variance	
		Unrestricted	Restricted	Combined		
Revenues						
LCFF Funding - Base	60,878,224	60,269,778	1,085,347	61,355,125	476,901	1
LCFF Funding - Supplemental	3,973,052	3,998,911	-	3,998,911	25,859	1
Federal Revenue	2,977,572	-	3,021,142	3,021,142	43,570	
State Revenue	6,513,991	2,083,031	4,598,707	6,681,738	167,747	2
Local Revenue	5,084,451	1,493,834	3,526,680	5,020,514	(63,937)	3
Total Revenue	79,427,290	67,845,554	12,231,876	80,077,430	650,140	
Expenditures						
Certificated Salaries	33,388,886	28,030,528	5,131,523	33,162,051	(226,835)	4
Classified Salaries	9,949,996	6,119,239	3,665,687	9,784,926	(165,070)	5
Benefits	19,857,395	12,899,150	6,809,806	19,708,956	(148,439)	6
Books and Supplies	6,042,032	3,878,806	2,097,761	5,976,567	(65,465)	7
Other Services & Oper. Exp	8,494,231	4,885,828	3,483,983	8,369,811	(124,420)	8
Capital Outlay	829,085	95,210	733,875	829,085	-	
Other Outgo 7xxx	2,252,303	230,645	1,866,717	2,097,362	(154,941)	9
Transfer of Indirect 73xx	(3,782)	(934,622)	930,840	(3,782)	-	
Total Expenditures	80,810,146	55,204,784	24,720,192	79,924,976	(885,170)	
Deficit/Surplus	(1,382,856)	12,640,770	(12,488,316)	152,454	1,535,310	
Transfers In	15,180	33,886		33,886	18,706	#
Transfers out	(326,685)	(544,430)	(930)	(545,360)	(218,675)	#
Contributions to Restricted	-	(11,531,772)	11,531,772	-	-	
Net increase (decrease) in Fund Balance	(1,694,361)	598,454	(957,474)	(359,020)	1,335,341	
Beginning Balance	11,502,577	9,525,116	1,977,461	11,502,577	-	
Ending Fund Balance	9,808,216	10,123,570	1,019,987	11,143,557	1,335,341	
Components of Ending Fund Balance						
Nonspendable:						
Revolving Cash	5,000	5,000		5,000	-	
Restricted-Federal/State/Local Programs						
Reserve - Designated Programs	986,480		1,019,987	1,019,987	33,507	
Reserve - Prepaid Expenditures	-			-	-	
Unassigned/Unappropriated:						
Reserve - Economic Uncertainty @ 3%	2,434,105	2,414,110		2,414,110	(19,995)	
Reserve-MAA - Ext Day Kindergarten setup	91,842	91,842		91,842	-	
Reserve-2 FTE K & MS Class-size Staffing 20/21					-	
Reserve-Start Up - Elementary 20/21	350,000	350,000		350,000	-	
Reserve-Start Up - High School 21/22	1,500,000	1,500,000		1,500,000	-	
Reserve-One-Time Science Adoption 20/21	400,000	400,000		400,000	-	
Reserve-Charter Technical Assistance	267,859	267,859		267,859	-	
Reserve-Unassigned Economic						
Uncertainty surplus/(deficit)	3,772,930	5,094,759		5,094,759	1,321,829	
Total Ending Fund Balance	9,808,216	10,123,570	1,019,987	11,143,557	1,335,341	

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

2020-21 Annual Budget Adoption

Major Changes to Fund Balance since Second Interim (2019-20 Estimated Actuals)

Budgeted Deficit Spending at Second Interim

(\$1,694,361)

Revenues

Local Control Funding Formula - Increase of 40 ADA	500,000	1
Federal Revenue		2
Medi-Cal revenues (budgeted when received)	20,000	
Increase in AB602 federal revenues	25,000	
Total Federal Revenue Changes	45,000	
State Revenue		
Reduce CTEIG revenues to budget in 20-21	(20,000)	
State COVID-19 Funds	120,000	
Prior-year lottery revenues in excess of AVR	45,000	
Prior-year CAASPP and ELCAP funds received	20,000	
Miscellaneous	5,000	
Total State Revenue Changes	170,000	3
Local Revenue		
Facility Use Revenues - Closed Schools	(35,000)	
Transportation revenues - Closed schools - efunds	(30,000)	
Increase in Special Ed local revenues	110,000	
Reduction in co-curricular revenues	(115,000)	
Other local revenues	5,000	
Total Local Revenue changes	(65,000)	4
Transfers from other funds for CA Cadet Corps and SLE curriculum	20,000	
Total Change in Revenues	670,000	

Expenditures

Certificated Salaries		
Certificated sub/OT reductions due mostly to school closure - COVID-19	(115,000)	
Transfer to classified for coaching stipends	(60,000)	
Elementary VP vacancy due to VP becoming interim principal	(40,000)	
Miscellaneous	(10,000)	
Total Certificated Salaries changes	(225,000)	5
Classified Salaries		
Transfer from certificated for coaching stipends	60,000	
Savings from unfilled vacancies/misc - vacancy freeze - closed schools	(80,000)	
Classified OT reductions (mostly transportation and summer school)	(75,000)	
Classified sub reductions	(70,000)	
Total Classified	(165,000)	6
Benefits		
Savings from changes above	(95,000)	
Savings from reduction in June H&W due to reduction in premiums	(20,000)	
Miscellaneous	(30,000)	
Total Benefits	(145,000)	7
Books and Supplies		
State COVID-19 Funding allocation - PPE	115,000	
Reduction in co-curricular expenditure budget - school closure	(145,000)	
Reduction in CTEIG budget in order to budget in 20-21	(30,000)	
Low Performing Student BG (to be used for 20-21 compensation)	(10,000)	
Medi-Cal Billing expense	15,000	
Increase in lottery instructional materials allocation	30,000	
Learnan Elementary instructional materials - school start-up	10,000	
Transfers to other objects	(20,000)	
Reduction in transportation fuel - school closure	(20,000)	
Miscellaneous	(10,000)	
Total Books and Supplies	(65,000)	8
Services & Other Operating Expenditures		
Utilities - Savings from school closure	(200,000)	
Low Performing Student Block Grant (budgeted in 20-21)	(20,000)	
Medi-Cal Billing exp	5,000	
Increase TRANS interest expense	60,000	
Increase in co-curricular expenditure budget	30,000	
Reduction in Transportation exp. - school closure	(10,000)	
Transfers from other objects	20,000	
Miscellaneous	(10,000)	
Total Services and Other Operating Costs	(125,000)	9
Other Outgo		
Decrease in budgeted PCOE Special Education billback - PCOE Update	(155,000)	10
Transfers Out		
Transfer to Fund 13 - Cafeteria - Increase in Contribution - School Closure	215,000	11

Total Change in Expenditures

(\$665,000)

Rounding

\$341

Total Change in Budgeted FB

\$1,335,341

Budgeted Deficit Spending at Estimated Actuals

(\$359,020)

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Annual Budget Adoption**

Multi-Year Projections 2020-21, 2020-21 and 2022-23 Budget Years:

The multi-year projections provide a view of the 2020-21 budget year and subsequent two years' budgets.

	Adopted Budget 2020-2021 Combined	Projection 2021-2022 Combined	Projection 2022-23 Combined
Revenues			
LCFF Funding - Base	56,755,033	57,306,820	57,866,319
LCFF Funding - Supplemental	3,649,620	3,643,593	3,680,029
Federal Revenue	3,034,583	2,313,251	2,313,251
State Revenue	6,135,443	6,135,443	6,135,443
Local Revenue	5,398,589	5,398,589	5,398,589
Total Revenue	74,973,268	74,797,696	75,393,631
Expenditures			
Certificated Salaries	34,250,314	35,054,959	35,846,616
Classified Salaries	10,137,164	10,694,507	10,805,029
Benefits	20,469,182	21,108,293	22,285,941
Books and Supplies	4,470,412	4,079,351	3,894,351
Other Services & Oper. Exp	7,739,265	8,070,953	8,070,953
Capital Outlay	147,547	147,547	147,547
Other Outgo 7xxx	2,058,881	1,853,806	1,853,806
Transfer of Indirect 73xx	(5,758)	(5,758)	(5,758)
Total Expenditures	79,267,007	81,003,658	82,898,484
Deficit/Surplus	(4,293,739)	(6,205,962)	(7,504,853)
Transfers In	-	-	-
Transfers out	(345,360)	(467,906)	(490,903)
Contributions to Restricted	-	-	-
Net increase (decrease) in Fund Balance	(4,639,099)	(6,673,868)	(7,995,756)
Beginning Balance	11,143,557	6,504,458	(169,410)
Ending Fund Balance	6,504,458	(169,410)	(8,165,165)
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Restricted-Federal/State/Local Programs			
Reserve - Designated Programs	1,215,322	1,425,507	1,617,260
Reserve - Prepaid Expenditures			
Unassigned/Unappropriated:			
Reserve - Economic Uncertainty @ 3%	2,388,371	2,444,147	2,501,682
Reserve-MAA - Ext Day Kindergarten setup	91,842	91,842	91,842
Reserve-2 FTE K & MS Class-size Staffing 20/21	160,000	320,000	480,000
Reserve-Start Up - High School 21/22	1,500,000	248,342	-
Reserve-One-Time Science Adoption 20/21	400,000	400,000	400,000
Reserve-Charter Technical Assistance	270,455	270,455	270,455
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	473,468	(5,374,703)	(13,531,404)
Total Ending Fund Balance	6,504,458	(169,410)	(8,165,165)

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

2020-21 Annual Budget Adoption

Multi-Year Projections 2020-21, 2021-22 and 2022-23 Budget Years:

The budget assumptions presented below are used to prepare the 2020-21 Budget and multi-year projections for 2021-22 and 2022-23 fiscal years. They also include assumptions provided by PCOE Common Message, School Services of California's Financial Projection Dashboard, the State Dept. of Finance (DOF), FCMAT's LCFF Calculator, federal funding projections and district trends and data. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal funding and budget projections, and ballot measures can all have a significant impact on revenue assumptions. The 2020-21 Proposed Budget also reflects the most recent Governor's 2020-21 May Revision proposals.

Local Control Funding Formula

With the release of the Governor's 2020-21 May Revision, the Department of Finance has revised estimates of the statutory cost-of-living adjustments (COLAs) for 2020-21 and future years. The table below illustrates the current 2019-20 budget year, proposed 2020-21 budget year and next two years:

	2019-20	2020-21	2020-21	2022-23
Statutory Cost-of-Living Adjustment (COLA)	3.70%	2.31%	2.48%	3.26%
Base Grant Proration Factor	0.00%	-10.00%	-12.178%	-14.95%
Effective Change in LCFF	3.70%	-7.92%	0.00%	0.00%

CalSTRS and CalPERS Employer Contributions

The Governor's May Revision proposes an investment to reduce the CalSTRS employer contribution rate from the statutory rate of 17.10% to 16.15% in 2020-21, and even further to 16.02% in 2021-22.

STRS Rates – Governor's May Revision Proposal					
Fiscal Year	2019-20	2020-21	2020-21	2022-23	2023-24
STRS Employer Rate	17.10%	16.15%	16.02%	18.10%	18.10%

The May Revision also provides an investment to reduce CalPERS employer rates for the next two fiscal years. Adopted/projected CalPERS rates are as follows:

	Actual	May Revision Proposal		PERS Projected	
Fiscal Year	2019-20	2020-21	2021-22	2022-23	2023-24
Employer Rate	19.721%	20.70%	22.84%	25.50%	26.20%

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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The CalSTRS and CalPERS additional costs associated with the employer rates increase for the 2019-20 Estimated Actuals Budget, 2020-21 Adopted and the next two projected budget years are below:

	2019-20	2020-2021	2021-2022	2022-23
STRS Additional Costs Per Year	\$ 271,929	\$ (325,378)	\$ (45,571)	853,149
PERS Additional Costs Per Year	\$ 175,509	\$ 107,002	\$ 247,984	346,320
	\$ 447,438	\$ (218,376)	\$ 202,413	1,199,469
STRS Additional Costs - Cumulative (since 16/17)	\$ 1,916,998	\$ 1,591,620	\$ 1,546,048	2,399,198
PERS Additional Costs - Cumulative (since 16/17)	\$ 667,174	\$ 774,176	\$ 1,022,161	1,368,480
	\$ 2,584,172	\$ 2,365,796	\$ 2,568,209	3,767,678

Property Taxes

Property tax revenues continue to show stabilization and moderate growth since 2013-14, with a projected increase of 2.7% in 2019-20. However, due to uncertainty regarding the impact of the COVID-19 pandemic on local property values, we have assumed no change in property tax revenues for the budget year and the subsequent two years.

Enrollment and ADA

For the 2019-20 school year, the District enrollment increased by 128 students, a 1.8% increase and primarily due to the earlier P-2 reporting period of February 2020 instead on April 2020 due to COVID-19 school closures. With the exception of a one-year decline of 54 students in 2014-15, the District has experienced an average annual enrollment increase of approximately 1.15% over the past seven years. Average Daily Attendance rates (ADA) have ranged from a high of 96.2% in 2015-16 to a low of 94.42% in 2010-11 with an average ADA rate of 95.9% for the last five years and 95.8% for the last three years.

Enrollment and attendance projections for the current 2019-20 Estimated Actuals budget year, 2020-21 Adopted budget year and the next two projected budget years are listed below:

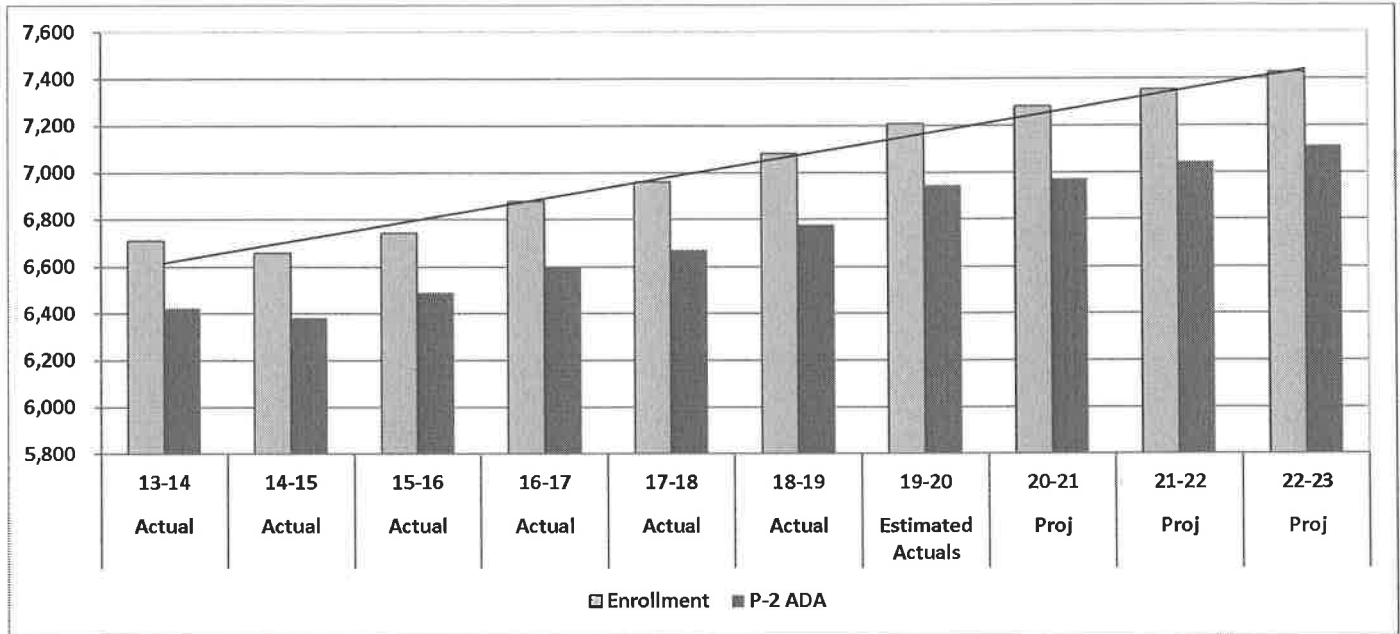
	19/20 Estimated Actuals	20/21 Adopted Budget	21/22 Projection	22/23 Projection
Enrollment	7,209	7,281	7,354	7,427
ADA Yield	96.4%	95.8%	95.8%	95.8%
ADA	6,966	6,994	7,064	7,135
% Increase (Decrease) Enrollment	1.8%	1.0%	1.0%	1.0%
# Increase (Decrease) Enrollment	128	72	73	73

With the new school site construction and grade expansion of John Adams Charter School in the 2020-21 school year, we are closely monitoring the potential loss of students. Any potential student loss with the charter expansion should be offset with additional student enrollment growth with the opening of our new elementary school, Scott M. Leaman Elementary, in 2020-21 school year.

Potential student growth for the opening of Twelve Bridges High School has not been included in the 2021-22 and 2022-23 budget years.

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2020-21 Annual Budget Adoption

The following chart shows historical and projected enrollment data for ten years:



Expenditures for Twelve Bridges High School

Included in the 2021-22 budget year are startup and ongoing operational costs for the Twelve Bridges High School. We have included ongoing expenses for administration, office/clerical, custodial, grounds and cafeteria staffing along with any additional certificated support staffing as part of the operations of the school. Teaching staff have not been increased in 2021-22 budget year for the opening of the new high school, as increased revenues due to potential growth in enrollment have also not been included in the budget year. As we move closer to the opening of the high school, we will continue to adjust the budget for the appropriate operations of the high school.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Contributions to Restricted Programs

Some categorical programs included in the General Fund require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2019-20 Estimated Actuals to 2020-21 Adopted Budget is presented below:

<i>Contributions to Restricted Programs 19-20 Estimated Actuals vs. 20-21 Adopted Budget</i>						
<u>Program</u>	<u>Resource</u>		<u>2019-20 Estimate</u>	<u>2020-21 Budget</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	*	\$1,831,988	\$2,134,437	\$302,449	Step movement; 1% increase in PERS rate; add 1.08 FTE paras, add'l sub costs since 19-20 sub costs were low
Spec Ed Pre-School	3315	*	\$5,166	\$17,167	\$12,001	Full year para in 20-21
Special Education	6500	*	\$7,635,473	\$7,358,868	(\$276,605)	Reduction in NPA and legal (\$100k); increase in AB602 revenue: \$600k; step/column cost \$380k
Routine Repair & Maintenance (RRM)	8150		\$2,313,776	\$2,166,534	(\$147,242)	Districts will be allowed to exclude STRS in-lieu expenditures in 20-21.
RDA Funds - Facilities	9030		(\$350,000)	(\$350,000)	\$0	Transfer To RRM - Currently budgeting 3% of 2018-19 exp. and other outgo.
CARB Clean Air Grant	9437		\$95,369	\$0	(\$95,369)	2019-20 contribution was one-time grant match
Total Contribution to Restricted Programs			<u>\$11,531,772</u>	<u>\$11,327,006</u>	<u>(\$204,766)</u>	
Total Special Ed Contribution			<u>\$ 9,472,627</u>	<u>\$ 9,510,472</u>	<u>(\$37,845)</u>	

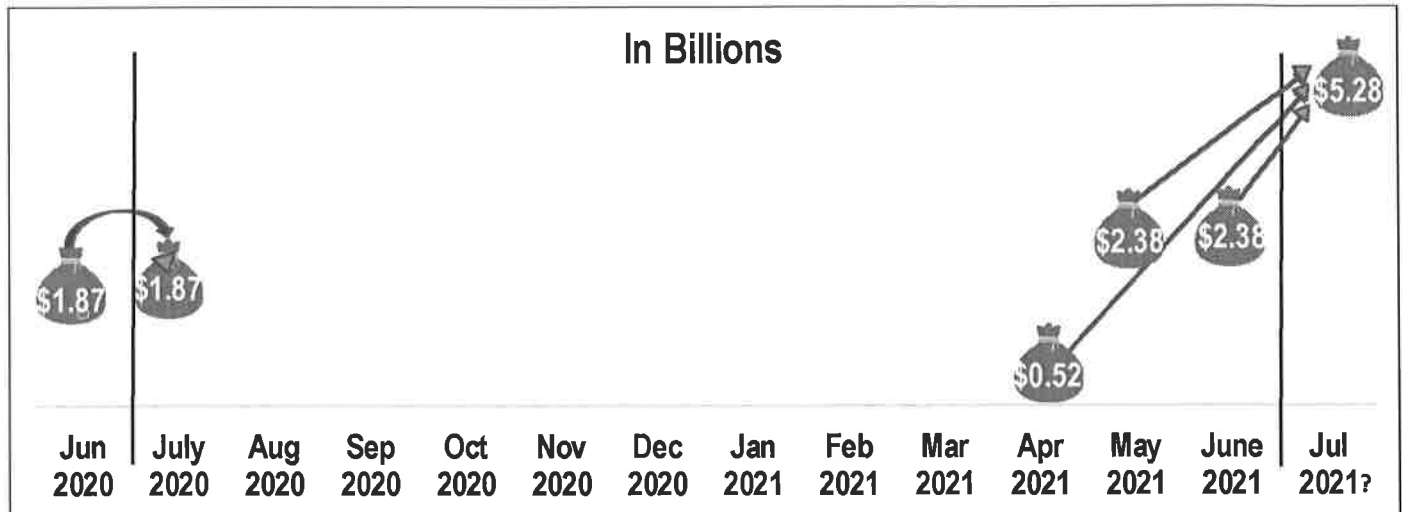
Cash

As a significant portion of our State funding is from property taxes and those payments are apportioned by the State only three times a year, the District must use short-term TRANS (Tax Revenue Anticipation Notes) borrowing to provide General Fund cash flow support during the remaining nine non-apportionment months.

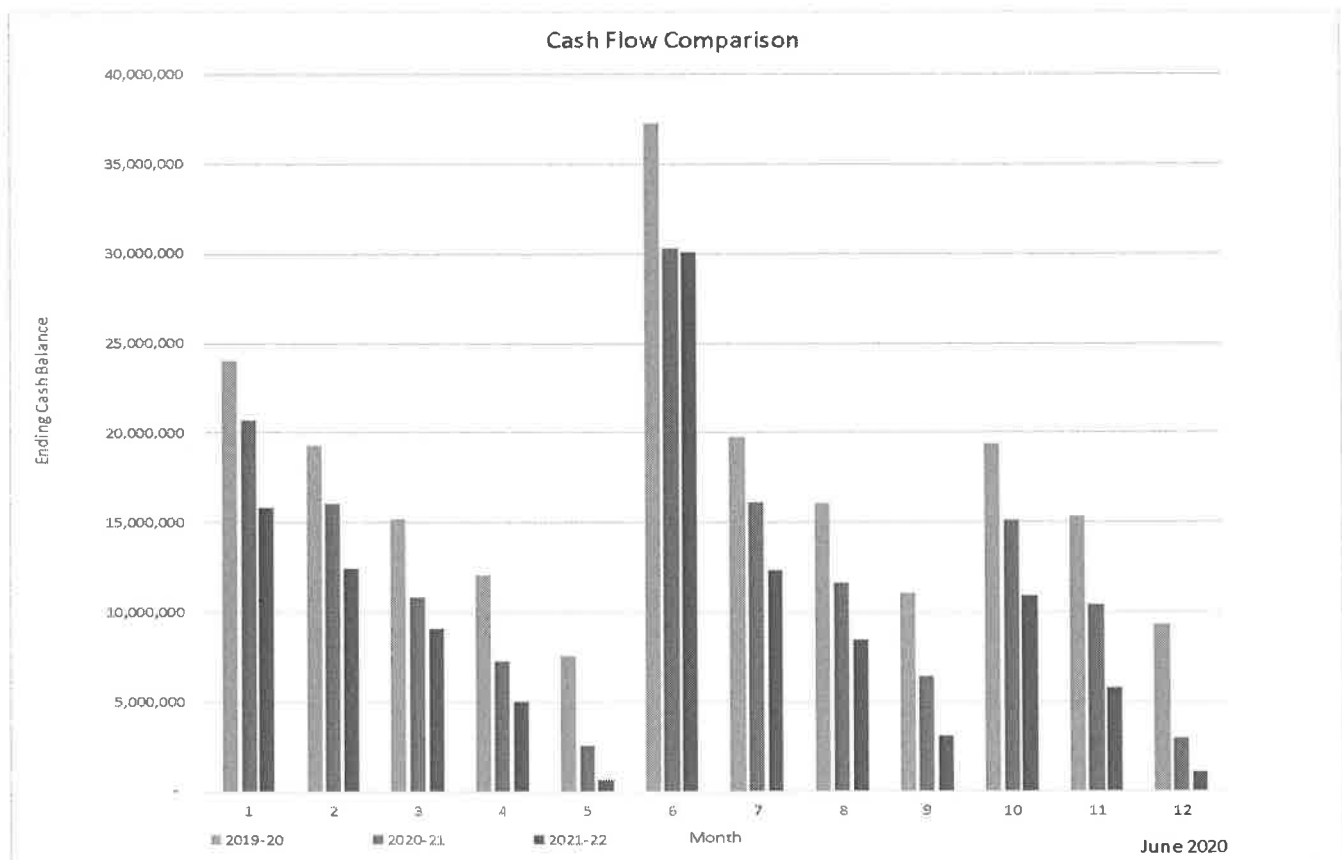
In 2020-21, the District is using a \$14 million TRANS borrowing to provide cash flow support from October through April. For 2019-20, the District issued a \$16.1 million TRANS borrowing. Without a TRANS issuance, we historically experience a negative General Fund cash balance for the two to three months preceding our property tax payments each year in December and April. This is typical of districts that rely on property taxes to backfill LCFF funding. The District plans to continue to participate in TRANS borrowing for any fiscal years where the District General Fund is dependent upon cash flow needs.

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2020-21 Annual Budget Adoption

The 2020-21 May Revision includes proposals deferring the April, May and June 2021 state apportionment payments by three months each, to July, August and September 2021. Additionally, the June 2020 apportionment has been deferred to July 2020. The proposed deferrals in the May Revision at the State level are illustrated as follows:



The cash flow projection for 2019-20, 2020-21 and 21-22 below shows the month-to-month cash needs and includes the assumption of a TRANS borrowing for each budget year.



**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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COMPONENTS OF ENDING FUND BALANCE

Details of the Components of Ending Fund Balance for 2020-21, 2020-21 and 2022-23 are listed below:

	Adopted Budget 2020-2021 Combined	Projection 2021-2022 Combined	Projection 2022-23 Combined
Ending Fund Balance	6,504,458	(169,410)	(8,165,165)
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Restricted-Federal/State/Local Programs			
Reserve - Designated Programs	1,215,322	1,425,507	1,617,260
Reserve - Prepaid Expenditures			
Unassigned/Unappropriated:			
Reserve - Economic Uncertainty @ 3%	2,388,371	2,444,147	2,501,682
Reserve-MAA - Ext Day Kindergarten setup	91,842	91,842	91,842
Reserve-2 FTE K & MS Class-size Staffing			
20/21	160,000	320,000	480,000
Reserve-Start Up - High School 21/22	1,500,000	248,342	-
Reserve-One-Time Science Adoption 20/21	400,000	400,000	400,000
Reserve-Charter Technical Assistance	270,455	270,455	270,455
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	473,468	(5,374,703)	(13,531,404)
Total Ending Fund Balance	6,504,458	(169,410)	(8,165,165)

For the 2020-21 budget year, the district is meeting the minimum 3% *Reserve for Economic Uncertainties*. Along with this reserve, the district is reserving restricted programs funds, funds for extended-day Kindergarten setup, one-time start up reserves for the new high school 2021/22, one-time 2020-21 science textbook adoption, and a reserve for charter technical assistance.

Amounts that are not specifically identified for designated uses as noted above are included in the Reserve – Unassigned Economic Uncertainty Surplus with approximately \$480,000 in 2020-21. For the second the third projected budget years the multi-year projection, after the 3% Reserve for Economic Uncertainties and other specific designations, shows Reserve Deficits of approximately \$5,400,000 in 2021-22 and \$13,500,000 in 2022-23.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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2021-22 and 2022-23 Budget Year – Budget Adjustments and Reductions

Based on the severe funding cuts from the May Revise proposals, the multi-year projections show necessary on-going budget reductions of approximately \$5.4 million in 2021-22 and an additional \$8.2 million in 2022-23. Administration has begun to review possible areas of adjustment that would not directly impact the classroom or which are not negotiable and could be achieved through attrition in some areas.

Provided below are some areas of possible on-going adjustments or reductions by type of expenditure:

- Certificated Expenses- \$1,073,000
- Classified Expenses - \$830,000
- Books and Supplies - \$624,000
- Services and Other Operating Expenditures \$563,000
- Interfund Transfers In - \$720,000

Once again, the final financial impact to the district will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget for any significant changes. Additionally, as the State has deferred income tax payments from April 15th to July 15th, the State will likely need to revise its 2020-21 budget when more information becomes available later this summer.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
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Other Funds Of The District – 2020-21 Adopted Budget

The district uses separate funds to identify and track fiscal activity related to separate enterprises. The Board adopts a budget each year for each fund. Each fund has been reviewed and budgets have been developed based on the fund needs for the 2019-20 school year. Budget revisions are made during the year at First Interim, Second Interim and Estimated Actuals reporting. Fund 52 - Debt Interest and Redemption Fund is not presented as there is no working budget in fund for the 2020-21 school year. A summary of the fund balances is listed below.

	2020-21 ADOPTED BUDGET			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	\$ 22,908	\$ 108,400	\$ 108,400	\$ 22,908
Fund 12 - Child Development Fund	\$ 10,854	\$ -	\$ -	\$ 10,854
Fund 13 - Cafeteria Fund	\$ 6,391	\$ 1,905,124	\$ 1,904,199	\$ 7,316
Fund 17 - Special Reserve for Other Than Capital Outlay	\$ 719,718	\$ 7,000	\$ -	\$ 726,718
Fund 21 - Building Fund	\$ 62,103,314	\$ 300,000	\$ 21,511,584	\$ 40,891,730
Fund 22 - Building Fund	\$ -	\$ -	\$ -	\$ -
Fund 25 - Capital Facilities Fund	\$ 172,750	\$ 600,000	\$ 458,529	\$ 314,221
Fund 35 - County Schools Facilities Fund	\$ 3,077,644	\$ 3,011,000	\$ 16,740	\$ 6,071,904
Fund 40 - Special Reserve for Capital Outlay Projects	\$ 50,414	\$ -	\$ -	\$ 50,414
Fund 49 - Debt Service Fund for Blended Component Units	\$ 7,720,739	\$ 6,809,620	\$ 7,193,602	\$ 7,336,757
Fund 71 - Retiree Benefit Fund	\$ 7,268	\$ 125	\$ -	\$ 7,393
Fund 73 - Foundation Private- Purpose Trust Fund	\$ 166,533	\$ 2,500	\$ -	\$ 169,033

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
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The detail and purpose for all other funds are listed below and on the following pages:

Fund 11 - Adult Education Fund	2019-20 Estimated Actual	2020-21 Adopted Budget
Fund is used to account for all revenues and expenses for adult education programs.		
Beginning Fund Balance, July 1	22,908	22,908
Revenues & Transfers In	71,682	108,400
Expenses		
Salaries	42,121	60,294
Benefits	25,779	39,341
Supplies	-	1,007
Other Services, Outgo, Transfers Out	3,782	7,758
Total Expenses	71,682	108,400
Surplus (deficit)	-	-
Ending Fund Balance, June 30,	22,908	22,908

Fund 12 - Child Development Fund	2019-20 Estimated Actual	2020-21 Adopted Budget
Fund is used to account for all revenues and expenses to operate child development programs.		
Beginning Fund Balance, July 1	10,854	10,854
Revenues & Transfers In	-	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	-	-
Ending Fund Balance, June 30,	10,854	10,854

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
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Fund 13 - Cafeteria Fund

Fund is used to account for all revenues and expenses to operate the food service program.

	2019-20	2020-21
	Estimated Actual	Adopted Budget
Beginning Fund Balance, July 1	5,946	6,391
Revenues	1,656,012	1,585,124
Transfers In	335,000	320,000
Total Revenues & Transfers In	1,991,012	1,905,124
Expenses		
Salaries	794,275	792,603
Benefits	385,360	369,295
Supplies	707,816	697,108
Other Services, Capital Outlay, Transfers	103,116	45,193
Total Expenses	1,990,567	1,904,199
Surplus (deficit)	445	925
Ending Fund Balance, June 30,	6,391	7,316

Fund 17 - Special Reserve for Other Than Capital Outlay Projects

Fund is used to account for special reserves such as new schools reserve and wetlands reserve.

	2019-20	2020-21
	Estimated Actual	Adopted Budget
Beginning Fund Balance, July 1	524,218	719,718
Revenues & Transfers In	195,500	7,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	195,500	7,000
Ending Fund Balance, June 30,	719,718	726,718

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES**

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Fund 21 - Building Fund

Fund is used to account for proceeds from bond and other long term financing used for construction projects.

	2019-20	2020-21
	Estimated Actual	Adopted Budget
Beginning Fund Balance, July 1	62,856,493	62,103,314
Revenues & Transfers In	71,075,679	300,000
Expenses		
Salaries	271,653	281,067
Benefits	119,921	130,517
Supplies	986,143	300,000
Other Services, Capital Outlay, Transfe	70,451,141	20,800,000
Total Expenses	71,828,858	21,511,584
Surplus (deficit)	(753,179)	(21,211,584)
Ending Fund Balance, June 30,	62,103,314	40,891,730

Fund 22 - Building Fund

Fund is used to account for proceeds from bond and other long term financing used for construction projects, Specifically bridge financing for State construction projects.

	2019-20	2020-21
	Estimated Actual	Adopted Budget
Beginning Fund Balance, July 1	-	-
Revenues & Transfers In	70,313,256	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfe	70,313,256	-
Total Expenses	70,313,256	-
Surplus (deficit)	-	-
Ending Fund Balance, June 30,	-	-

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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2020-21 Annual Budget Adoption**

Fund 25 - Capital Facilities Fund payments received from developers. Expenditures are made for Facilities department positions and student growth facility expenses. Any excess is transferred to Fund 49 for debt service.	2019-20 Estimated Actual	2020-21 Adopted Budget
Beginning Fund Balance, July 1	212,913	172,750
Revenues & Transfers In	504,000	600,000
Expenses		
Salaries	94,151	97,674
Benefits	38,199	41,855
Supplies	2,735	-
Other Services, Capital Outlay, Transfers	409,078	319,000
Total Expenses	544,163	458,529
Surplus (deficit)	(40,163)	141,471
Ending Fund Balance, June 30,	172,750	314,221

Fund 35 - County School Facilities Fund Fund receives apportionments from the State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be	2019-20 Estimated Actual	2020-21 Adopted Budget
Beginning Fund Balance, July 1	83,384	3,077,644
Revenues & Transfers In	3,011,000	3,011,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers	16,740	16,740
Total Expenses	16,740	16,740
Surplus (deficit)	2,994,260	2,994,260
Ending Fund Balance, June 30,	3,077,644	6,071,904

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES**

2020-21 Annual Budget Adoption

Fund 40 - Special Reserve for

Capital Outlay Projects

Fund is used to account for the accumulation and expenditure of funds for capital outlay purposes.

	2019-20 Estimated Actual	2020-21 Adopted Budget
Beginning Fund Balance, July 1	82,800	50,414
Revenues & Transfers In	1,500	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	33,886	-
Total Expenses	33,886	-
Surplus (deficit)	(32,386)	-
Ending Fund Balance, June 30,	50,414	50,414

**Fund 49 - Debt Service Fund for
Blended Component Units**

Fund is used to account for payment of principal and interest on long-term debt.

	2019-20 Estimated Actual	2020-21 Adopted Budget
Beginning Fund Balance, July 1	5,640,229	7,720,739
Revenues & Transfers In	9,269,196	6,809,620
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	7,188,686	7,193,602
Total Expenses	7,188,686	7,193,602
Surplus (deficit)	2,080,510	(383,982)
Ending Fund Balance, June 30,	7,720,739	7,336,757

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Annual Budget Adoption**

Fund 71 - Retiree Benefit Fund

Fund is used to account for postemployment benefit plan trust activity.

	2019-20 Estimated Actual	2020-21 Adopted Budget
Beginning Fund Balance, July 1	7,143	7,268
Revenues & Transfers In	125	125
Expenses		
Benefits	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	125	125
Ending Fund Balance, June 30,	7,268	7,393

Fund 73 - Foundation Private-Purpose Trust Fund

Fund is used to accounts for gifts and donations designated for student scholarships.

	2019-20 Estimated Actual	2020-21 Adopted Budget
Beginning Fund Balance, July 1	164,033	166,533
Revenues & Transfers In	2,500	2,500
Expenses		
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	2,500	2,500
Ending Fund Balance, June 30,	166,533	169,033

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Western Placer Unified School District
Date: 6/22/2020 9am-12pm

Place: Go To Meeting
Date: June 25, 2020
Time: 07:00 PM

Adoption Date: June 25, 2020

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

Contact person for additional information on the budget reports:

Name: Carrie Carlson

Telephone: (916) 645-6350

Title: Director of Business Services

E-mail: ccarlson@wpusd.org

Criteria and Standards Review Summary

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

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

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

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

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

December 2020

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

Less: Amount of total liabilities reserved in budget:

Estimated accrued but unfunded liabilities:

\$ _____
\$ _____
\$ _____ 0.00

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Carrie Carlson

Title: Director of Business Services

Telephone: (916) 645-6350

E-mail: ccarlson@wpusd.org

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated 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	G	G
14	Deferred Maintenance Fund	G	
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
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		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
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		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
MYP	Multiyear Projections - General Fund		
SEA	Special Education Revenue Allocations		GS
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F				
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)		
A. REVENUES													
1) LCFF Sources			8010-8099		64,268,689.00	1,085,347.00		65,354,036.00	59,363,324.00	1,041,329.00	60,404,653.00	-7.6%	
2) Federal Revenue			8100-8299		0.00	3,021,142.00		3,021,142.00	0.00	3,034,583.00	3,034,583.00	0.4%	
3) Other State Revenue			8300-8599		2,083,031.00	4,598,707.00		6,681,738.00	1,342,863.00	4,792,580.00	6,135,443.00	-8.2%	
4) Other Local Revenue			8600-8799		1,493,834.00	3,526,680.00		5,020,514.00	1,993,912.00	3,404,677.00	5,398,589.00	7.5%	
5) TOTAL REVENUES					67,845,554.00	12,231,876.00		80,077,430.00	62,700,099.00	12,273,169.00	74,973,268.00	-6.4%	
B. EXPENDITURES													
1) Certificated Salaries			1000-1999		28,030,528.00	5,131,523.00		33,162,051.00	28,938,761.00	5,311,553.00	34,250,314.00	3.3%	
2) Classified Salaries			2000-2999		6,119,239.00	3,665,687.00		9,784,926.00	6,283,168.00	3,853,996.00	10,137,164.00	3.6%	
3) Employee Benefits			3000-3999		12,899,150.00	6,809,806.00		19,708,956.00	13,133,387.00	7,335,795.00	20,469,182.00	3.9%	
4) Books and Supplies			4000-4999		3,878,806.00	2,097,761.00		5,976,567.00	2,836,680.00	1,633,732.00	4,470,412.00	-25.2%	
5) Services and Other Operating Expenditures			5000-5999		4,885,828.00	3,483,983.00		8,369,811.00	5,336,507.00	2,402,758.00	7,739,265.00	-7.5%	
6) Capital Outlay			6000-6999		95,210.00	733,875.00		829,085.00	50,000.00	97,547.00	147,547.00	-82.2%	
7) Other Outgo (excluding Transfers of Indirect Costs)			7100-7299		230,645.00	1,866,717.00		2,097,362.00	230,075.00	1,828,806.00	2,058,881.00	-1.8%	
8) Other Outgo - Transfers of Indirect Costs			7400-7499		(934,622.00)	930,840.00		(3,782.00)	(946,411.00)	940,653.00	(5,758.00)	52.2%	
9) TOTAL EXPENDITURES			7300-7399		55,204,784.00	24,720,192.00		79,924,976.00	55,862,167.00	23,404,840.00	79,267,007.00	-0.8%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)												(4,293,739.00)	-2916.4%
D. OTHER FINANCING SOURCES/USES													
1) Interfund Transfers													
a) Transfers In			8900-8929		33,886.00	0.00		33,886.00	0.00	0.00	0.00	-100.0%	
b) Transfers Out			7600-7629		544,430.00	930.00		545,360.00	345,360.00	0.00	345,360.00	-36.7%	
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		(11,531,772.00)	11,531,772.00		0.00	(11,327,006.00)	11,327,006.00	0.00	0.0%	
4) TOTAL OTHER FINANCING SOURCES/USES					(12,042,316.00)	11,530,842.00		(511,474.00)	(11,672,366.00)	11,327,006.00	(345,360.00)	-32.5%	

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			598,454.00	(957,474.00)	(359,020.00)	(4,834,434.00)	195,335.00	(4,639,099.00)	1192.2
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,525,116.00	1,977,461.00	11,502,577.00	10,123,570.00	1,019,987.00	11,143,557.00	-3.1
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)			9,525,116.00	1,977,461.00	11,502,577.00	10,123,570.00	1,019,987.00	11,143,557.00	-3.1
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			9,525,116.00	1,977,461.00	11,502,577.00	10,123,570.00	1,019,987.00	11,143,557.00	-3.1
2) Ending Balance, June 30 (E + F1e)			10,123,570.00	1,019,987.00	11,143,557.00	5,289,136.00	1,215,322.00	6,504,458.00	-41.6
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Stores		9713	3,320.00	2,779.00	6,099.00	0.00	0.00	0.00	-100.0
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Others		9740	0.00	1,019,987.00	1,019,987.00	0.00	1,215,322.00	1,215,322.00	19.2
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Assignments									
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,414,110.00	0.00	2,414,110.00	2,388,371.00	0.00	2,388,371.00	-1.1
Unassigned/Unappropriated Amount		9790	7,701,140.00	(2,779.00)	7,698,361.00	2,895,765.00	0.00	2,895,765.00	-62.4

			2019-20 Estimated Actuals			2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash		9110	22,798,924.18	(8,390,028.37)	14,408,895.81			
a) in County Treasury		9111	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00			
b) in Banks		9130	5,000.00	0.00	5,000.00			
c) in Revolving Cash Account		9135	0.00	0.00	0.00			
d) with Fiscal Agent/Trustee		9140	972.59	0.00	972.59			
e) Collections Awaiting Deposit		9150	0.00	0.00	0.00			
2) Investments		9200	2,024.77	183,648.74	185,673.51			
3) Accounts Receivable		9290	0.00	0.00	0.00			
4) Due from Grantor Government		9310	0.00	0.00	0.00			
5) Due from Other Funds		9320	0.00	0.00	0.00			
6) Stores		9330	3,320.00	2,779.00	6,099.00			
7) Prepaid Expenditures		9340	0.00	0.00	0.00			
8) Other Current Assets								
9) TOTAL ASSETS			22,810,241.54	(8,203,600.63)	14,606,640.91			
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	1,628.94	38,210.35	39,839.29			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	40,296.94	0.00	40,296.94			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	69,704.70	69,704.70			
6) TOTAL LIABILITIES			41,925.88	107,915.05	149,840.93			
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								

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2019-20 Estimated Actuals		2020-21 Budget		% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
			22,768,315.66	(8,311,515.68)	14,456,799.98			

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	23,594,835.00	0.00	23,594,835.00	18,643,677.00	0.00	18,643,677.00	-21.0%
Education Protection Account State Aid - Current Year		8012	1,393,136.00	0.00	1,393,136.00	1,398,865.00	0.00	1,398,865.00	0.4%
State Aid - Prior Years		8019	1,246.00	0.00	1,246.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	331,566.00	0.00	331,566.00	331,566.00	0.00	331,566.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	33.00	0.00	33.00	33.00	0.00	33.00	0.0%
County & District Taxes Secured Roll Taxes		8041	48,047,247.00	0.00	48,047,247.00	48,047,247.00	0.00	48,047,247.00	0.0%
Unsecured Roll Taxes		8042	1,085,803.00	0.00	1,085,803.00	1,085,803.00	0.00	1,085,803.00	0.0%
Prior Years' Taxes		8043	8,548.00	0.00	8,548.00	8,548.00	0.00	8,548.00	0.0%
Supplemental Taxes		8044	660,827.00	0.00	660,827.00	660,827.00	0.00	660,827.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,944,243.00	0.00	1,944,243.00	1,944,243.00	0.00	1,944,243.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	850,644.00	0.00	850,644.00	850,644.00	0.00	850,644.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			77,918,128.00	0.00	77,918,128.00	72,971,453.00	0.00	72,971,453.00	-6.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,649,439.00)	0.00	(13,649,439.00)	(13,608,129.00)	0.00	(13,608,129.00)	-0.3%
Property Taxes Transfers		8097	0.00	1,085,347.00	1,085,347.00	0.00	1,041,329.00	1,041,329.00	-4.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	64,268,689.00	1,085,347.00	65,354,036.00	59,363,324.00	1,041,329.00	60,404,653.00	-7.6
TOTAL LCFF SOURCES									
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	1,249,807.00	1,249,807.00	0.00	1,249,723.00	1,249,723.00	0.0
Special Education Discretionary Grants		8182	0.00	151,669.00	151,669.00	0.00	131,164.00	131,164.00	-13.5
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		766,594.00	766,594.00		674,496.00	674,496.00	-12.0
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		219,527.00	219,527.00		141,159.00	141,159.00	-35.7
Title III, Part A, Immigrant Student Program	4201	8290		5,837.00	5,837.00		0.00	0.00	-100.0

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		84,370.00	84,370.00		61,571.00	61,571.00	-27.5
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		409,830.00	409,830.00		156,120.00	156,120.00	-61.9
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		38,766.00	38,766.00		38,766.00	38,766.00	0.0
All Other Federal Revenue	All Other	8290	0.00	94,742.00	94,742.00	0.00	581,584.00	581,584.00	513.9
TOTAL FEDERAL REVENUE			0.00	3,021,142.00	3,021,142.00	0.00	3,034,583.00	3,034,583.00	0.4
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		0.00	0.00		0.00	0.00	0.0
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	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	0.0
Mandated Costs Reimbursements		8550	258,525.00	0.00	258,525.00	285,021.00	0.00	285,021.00	10.2
Lottery - Unrestricted and Instructional Materials		8560	1,046,369.00	395,431.00	1,441,800.00	1,057,842.00	373,356.00	1,431,198.00	-0.7
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		439,394.00	439,394.00		439,394.00	439,394.00	0.0

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		134,647.00	134,647.00		64,205.00	64,205.00	-52.3%
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	778,137.00	3,629,235.00	4,407,372.00	0.00	3,915,625.00	3,915,625.00	-11.2%
TOTAL, OTHER STATE REVENUE			2,083,031.00	4,598,707.00	6,681,738.00	1,342,863.00	4,792,580.00	6,135,443.00	-8.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	394,823.00	394,823.00	0.00	350,000.00	350,000.00	-11.4%
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	(8,984.00)	0.00	(8,984.00)	(10,000.00)	0.00	(10,000.00)	11.3%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	110,000.00	0.00	110,000.00	85,000.00	0.00	85,000.00	-22.7%
Interest		8660	436,640.00	0.00	436,640.00	970,912.00	0.00	970,912.00	122.4%
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	31,849.00	0.00	31,849.00	40,000.00	0.00	40,000.00	25.6%
Interagency Services		8677	259,000.00	97,012.00	356,012.00	248,000.00	0.00	248,000.00	-30.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	665,329.00	675,758.00	1,341,087.00	-48.8%
Tuition		8710	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.0%
Transfers of Apportionments						
Special Education SELPA Transfers	6500	8791		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		2,359,087.00	2,359,087.00	28.3%
From County Offices	6500	8793		0.00	0.00	0.0%
From JPAs						
ROC/P Transfers						
From Districts or Charter Schools	6360	8791		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00	0.0%
Other Transfers of Apportionments						
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,493,834.00	3,526,680.00	5,020,514.00	7.5%
TOTAL, REVENUES			67,845,554.00	12,231,876.00	80,077,430.00	-6.4%

Description			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES	1100	23,854,059.00	4,318,784.00	28,172,843.00	24,543,525.00	4,497,021.00	29,040,546.00	3.1%	
	1200	1,384,721.00	323,949.00	1,708,670.00	1,499,580.00	334,340.00	1,833,920.00	7.3%	
	1300	2,758,983.00	263,854.00	3,022,837.00	2,844,240.00	251,216.00	3,095,456.00	2.4%	
	1900	32,765.00	224,936.00	257,701.00	51,416.00	228,976.00	280,392.00	8.8%	
		28,030,528.00	5,131,523.00	33,162,051.00	28,938,761.00	5,311,563.00	34,250,314.00	3.3%	
CLASSIFIED SALARIES									
Classified Instructional Salaries Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES	2100	386,276.00	2,223,891.00	2,610,167.00	292,290.00	2,371,372.00	2,663,662.00	2.0%	
	2200	1,885,204.00	682,910.00	2,568,114.00	2,074,264.00	699,125.00	2,773,389.00	8.0%	
	2300	545,848.00	581,410.00	1,127,258.00	607,344.00	602,602.00	1,209,946.00	7.3%	
	2400	2,735,916.00	149,896.00	2,885,812.00	2,818,819.00	151,320.00	2,970,139.00	2.9%	
	2900	565,995.00	27,580.00	593,575.00	490,451.00	29,577.00	520,028.00	-12.4%	
		6,119,239.00	3,665,687.00	9,784,926.00	6,283,168.00	3,853,986.00	10,137,164.00	3.6%	
EMPLOYEE BENEFITS									
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS	3101-3102	4,651,283.00	3,860,769.00	8,512,052.00	4,528,428.00	4,136,535.00	8,664,963.00	1.8%	
	3201-3202	1,083,820.00	641,140.00	1,724,960.00	1,121,772.00	747,974.00	1,869,746.00	8.4%	
	3301-3302	864,239.00	335,967.00	1,200,206.00	902,781.00	354,558.00	1,257,339.00	4.8%	
	3401-3402	5,201,622.00	1,766,280.00	6,967,902.00	5,476,647.00	1,885,406.00	7,362,053.00	5.7%	
	3501-3502	16,854.00	4,271.00	21,125.00	17,327.00	4,442.00	21,769.00	3.0%	
	3601-3602	445,928.00	113,414.00	559,342.00	465,837.00	119,308.00	585,145.00	4.6%	
	3701-3702	174,622.00	0.00	174,622.00	181,444.00	0.00	181,444.00	3.9%	
	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
	3901-3902	460,782.00	87,965.00	548,747.00	439,151.00	87,572.00	526,723.00	-4.0%	
		12,899,150.00	6,809,806.00	19,708,956.00	13,133,387.00	7,335,795.00	20,469,182.00	3.9%	
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Materials and Supplies	4100	698,300.00	827,597.00	1,525,897.00	458,000.00	373,356.00	831,356.00	-45.5%	
	4200	12,509.00	11,319.00	23,828.00	500.00	0.00	500.00	-97.9%	
	4300	2,893,624.00	1,070,122.00	3,963,746.00	2,259,680.00	1,214,376.00	3,474,056.00	-12.4%	

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% D Colu C &
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	274,373.00	188,723.00	463,096.00	118,500.00	46,000.00	164,500.00	-62
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL, BOOKS AND SUPPLIES			3,878,806.00	2,097,761.00	5,976,567.00	2,836,680.00	1,633,732.00	4,470,412.00	-25
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0
Travel and Conferences		5200	98,916.00	267,610.00	366,526.00	35,534.00	67,487.00	103,021.00	-71
Dues and Memberships		5300	39,401.00	745.00	40,146.00	45,542.00	140.00	45,682.00	13
Insurance		5400 - 5450	545,938.00	0.00	545,938.00	776,858.00	0.00	776,858.00	42
Operations and Housekeeping Services		5500	1,854,354.00	5,000.00	1,859,354.00	1,990,000.00	2,000.00	1,992,000.00	7
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,177.00	185,453.00	324,630.00	137,891.00	68,144.00	206,035.00	-36
Transfers of Direct Costs		5710	(7,832.00)	7,832.00	0.00	(3,500.00)	3,500.00	0.00	0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0
Professional/Consulting Services and Operating Expenditures		5800	2,082,911.00	3,011,743.00	5,094,654.00	2,211,582.00	2,253,987.00	4,465,569.00	-12
Communications		5900	132,963.00	5,600.00	138,563.00	142,600.00	7,500.00	150,100.00	8
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,885,828.00	3,483,983.00	8,369,811.00	5,336,507.00	2,402,758.00	7,739,265.00	-7

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,643.00	2,000.00	4,643.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	23,718.00	23,718.00	0.00	0.00	0.00	-100.0%
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	92,567.00	708,157.00	800,724.00	50,000.00	97,547.00	147,547.00	-81.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,210.00	733,875.00	829,085.00	50,000.00	97,547.00	147,547.00	-82.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	25,570.00	0.00	25,570.00	25,000.00	0.00	25,000.00	-2.2%
State Special Schools		7141	0.00	61,218.00	61,218.00	0.00	62,000.00	62,000.00	1.3%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	1,805,499.00	1,805,499.00	0.00	1,766,806.00	1,766,806.00	-2.1%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7221		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	205,075.00	0.00	205,075.00	205,075.00	0.00	205,075.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			230,645.00	1,866,717.00	2,097,362.00	230,075.00	1,828,806.00	2,058,881.00	-1.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(930,840.00)	930,840.00	0.00	(940,653.00)	940,653.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,782.00)	0.00	(3,782.00)	(5,758.00)	0.00	(5,758.00)	52.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(934,622.00)	930,840.00	(3,782.00)	(946,411.00)	940,653.00	(5,758.00)	52.2%
TOTAL, EXPENDITURES			55,204,784.00	24,720,192.00	79,924,976.00	55,862,167.00	23,404,840.00	79,267,007.00	-0.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Difference Col. D - E Col. F - G
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0
Other Authorized Interfund Transfers In		8919	33,886.00	0.00	33,886.00	0.00	0.00	0.00	-100
(a) TOTAL INTERFUND TRANSFERS IN			33,886.00	0.00	33,886.00	0.00	0.00	0.00	-100
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0
To: Special Reserve Fund		7612	187,000.00	0.00	187,000.00	0.00	0.00	0.00	-100
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0
To: Cafeteria Fund		7616	334,070.00	930.00	335,000.00	320,000.00	0.00	320,000.00	-4
Other Authorized Interfund Transfers Out		7619	23,360.00	0.00	23,360.00	25,360.00	0.00	25,360.00	8
(b) TOTAL INTERFUND TRANSFERS OUT			544,430.00	930.00	545,360.00	345,360.00	0.00	345,360.00	-36
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & I
			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.
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(11,531,772.00)	11,531,772.00	0.00	(11,327,006.00)	11,327,006.00	0.00	0.
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.
(e) TOTAL CONTRIBUTIONS			(11,531,772.00)	11,531,772.00	0.00	(11,327,006.00)	11,327,006.00	0.00	0.
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,042,316.00)	11,530,842.00	(511,474.00)	(11,672,366.00)	11,327,006.00	(345,360.00)	-32.

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	64,268,689.00	1,085,347.00	65,354,036.00	59,363,324.00	1,041,329.00	60,404,653.00	-7.6%
2) Federal Revenue		8100-8299	0.00	3,021,142.00	3,021,142.00	0.00	3,034,583.00	3,034,583.00	0.4%
3) Other State Revenue		8300-8599	2,083,031.00	4,598,707.00	6,681,738.00	1,342,863.00	4,792,580.00	6,135,443.00	-8.2%
4) Other Local Revenue		8600-8799	1,493,834.00	3,526,680.00	5,020,514.00	1,993,912.00	3,404,677.00	5,398,589.00	7.5%
5) TOTAL REVENUES			67,845,554.00	12,231,876.00	80,077,430.00	62,700,099.00	12,273,169.00	74,973,268.00	-6.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		35,702,428.00	16,339,148.00	52,041,576.00	35,267,694.00	16,170,549.00	51,438,243.00	-1.2%
2) Instruction - Related Services	2000-2999		6,614,135.00	1,446,766.00	8,060,901.00	6,806,937.00	1,487,102.00	8,294,039.00	2.9%
3) Pupil Services	3000-3999		3,840,060.00	1,697,454.00	5,537,514.00	4,070,827.00	710,851.00	4,781,678.00	-13.6%
4) Ancillary Services	4000-4999		1,144,031.00	418,719.00	1,562,750.00	937,437.00	418,472.00	1,355,909.00	-13.2%
5) Community Services	5000-5999		134,823.00	13,000.00	147,823.00	21,810.00	0.00	21,810.00	-85.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,648,587.00	993,118.00	4,641,705.00	4,497,865.00	952,653.00	5,450,518.00	17.4%
8) Plant Services	8000-8999		3,890,075.00	1,945,270.00	5,835,345.00	4,029,522.00	1,836,407.00	5,865,929.00	0.5%
9) Other Outgo	9000-9999	Except 7600-7699	230,645.00	1,866,717.00	2,097,362.00	230,075.00	1,828,806.00	2,058,881.00	-1.8%
10) TOTAL EXPENDITURES			55,204,784.00	24,720,192.00	79,924,976.00	55,862,167.00	23,404,840.00	79,267,007.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			12,640,770.00	(12,488,316.00)	152,454.00	6,837,932.00	(11,131,671.00)	(4,293,739.00)	-2916.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	33,886.00	0.00	33,886.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	544,430.00	930.00	545,360.00	345,360.00	0.00	345,360.00	-36.7%
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	(11,531,772.00)	11,531,772.00	0.00	(11,327,006.00)	11,327,006.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(12,042,316.00)	11,530,842.00	(511,474.00)	(11,672,366.00)	11,327,006.00	(345,360.00)	-32.5%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,525,116.00	1,977,461.00	11,502,577.00	10,123,570.00	1,019,987.00	11,143,557.00	-3.1%
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)			9,525,116.00	1,977,461.00	11,502,577.00	10,123,570.00	1,019,987.00	11,143,557.00	-3.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,525,116.00	1,977,461.00	11,502,577.00	10,123,570.00	1,019,987.00	11,143,557.00	-3.1%
2) Ending Balance, June 30 (E + F1e)			10,123,570.00	1,019,987.00	11,143,557.00	5,289,136.00	1,215,322.00	6,504,458.00	-41.6%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	3,320.00	2,779.00	6,099.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,019,987.00	1,019,987.00	0.00	1,215,322.00	1,215,322.00	19.2%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/Unappropriated		9789	2,414,110.00	0.00	2,414,110.00	2,388,371.00	0.00	2,388,371.00	-1.1%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	7,701,140.00	(2,779.00)	7,698,361.00	2,895,765.00	0.00	2,895,765.00	-62.4%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	72,894.00	72,894.00
6010	After School Education and Safety (ASES)	1.00	1.00
7510	Low-Performing Students Block Grant	33,035.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	426,423.00	654,793.00
9010	Other Restricted Local	487,634.00	487,634.00
Total, Restricted Balance		1,019,987.00	1,215,322.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,322.00	83,040.00	71.8%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			48,322.00	83,040.00	71.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	42,121.00	60,294.00	43.1%
3) Employee Benefits		3000-3999	25,779.00	39,341.00	52.6%
4) Books and Supplies		4000-4999	0.00	1,007.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	2,000.00	New
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	3,782.00	5,758.00	52.2%
9) TOTAL, EXPENDITURES			71,682.00	108,400.00	51.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,360.00)	(25,360.00)	8.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,360.00	25,360.00	8.6%
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			23,360.00	25,360.00	8.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,908.00	22,908.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,908.00	22,908.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,908.00	22,908.00	0.0%
2) Ending Balance, June 30 (E + F1e)			22,908.00	22,908.00	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	22,908.00	22,908.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(26,500.93)		
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	27,360.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	770.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,629.58		
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	0.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.18		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,629.40		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	48,322.00	83,040.00	71.8%
TOTAL, FEDERAL REVENUE			48,322.00	83,040.00	71.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	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%

Description	Resource Codes	Object Codes	2019-20 Estimated 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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			48,322.00	83,040.00	71.8%

Description	Resource Codes	Object Codes	2019-20 Estimated 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	24,057.00	28,316.00	17.7%
Clerical, Technical and Office Salaries		2400	0.00	12,062.00	New
Other Classified Salaries		2900	18,064.00	19,916.00	10.3%
TOTAL, CLASSIFIED SALARIES			42,121.00	60,294.00	43.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,441.00	13,097.00	55.2%
OASDI/Medicare/Alternative		3301-3302	3,202.00	4,612.00	44.0%
Health and Welfare Benefits		3401-3402	13,321.00	20,456.00	53.6%
Unemployment Insurance		3501-3502	21.00	30.00	42.9%
Workers' Compensation		3601-3602	561.00	814.00	45.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	233.00	332.00	42.5%
TOTAL, EMPLOYEE BENEFITS			25,779.00	39,341.00	52.6%
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	1,007.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	1,007.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,000.00	New
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	2,000.00	New
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,782.00	5,758.00	52.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,782.00	5,758.00	52.2%
TOTAL, EXPENDITURES			71,682.00	108,400.00	51.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	23,360.00	25,360.00	8.6%
(a) TOTAL, INTERFUND TRANSFERS IN			23,360.00	25,360.00	8.6%
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)			23,360.00	25,360.00	8.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,039,512.00	968,624.00	-6.8%
3) Other State Revenue		8300-8599	72,000.00	72,000.00	0.0%
4) Other Local Revenue		8600-8799	544,500.00	544,500.00	0.0%
5) TOTAL, REVENUES			1,656,012.00	1,585,124.00	-4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	794,275.00	792,603.00	-0.2%
3) Employee Benefits		3000-3999	385,360.00	369,295.00	-4.2%
4) Books and Supplies		4000-4999	707,816.00	697,108.00	-1.5%
5) Services and Other Operating Expenditures		5000-5999	45,193.00	45,193.00	0.0%
6) Capital Outlay		6000-6999	57,923.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,990,567.00	1,904,199.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(334,555.00)	(319,075.00)	-4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	335,000.00	320,000.00	-4.5%
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			335,000.00	320,000.00	-4.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			445.00	925.00	107.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,946.00	6,391.00	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,946.00	6,391.00	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,946.00	6,391.00	7.5%
2) Ending Balance, June 30 (E + F1e)			6,391.00	7,316.00	14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,946.25	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	444.75	7,316.00	1545.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(489,793.27)		
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	277.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	37,989.29		
6) Stores		9320	5,946.25		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,342.00		
9) TOTAL, ASSETS			(444,238.51)		
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	94.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	51,300.00		
6) TOTAL, LIABILITIES			51,394.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(495,633.44)		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	988,212.00	968,624.00	-2.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	51,300.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,039,512.00	968,624.00	-6.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	72,000.00	72,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			72,000.00	72,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	477,000.00	477,000.00	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					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	67,500.00	67,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			544,500.00	544,500.00	0.0%
TOTAL, REVENUES			1,656,012.00	1,585,124.00	-4.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	657,486.00	650,369.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	91,983.00	96,909.00	5.4%
Clerical, Technical and Office Salaries		2400	44,806.00	45,325.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			794,275.00	792,603.00	-0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	119,524.00	115,449.00	-3.4%
OASDI/Medicare/Alternative		3301-3302	59,756.00	58,546.00	-2.0%
Health and Welfare Benefits		3401-3402	191,463.00	181,215.00	-5.4%
Unemployment Insurance		3501-3502	392.00	383.00	-2.3%
Workers' Compensation		3601-3602	10,610.00	10,300.00	-2.9%
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	3,615.00	3,402.00	-5.9%
TOTAL, EMPLOYEE BENEFITS			385,360.00	369,295.00	-4.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	79,216.00	77,152.00	-2.6%
Noncapitalized Equipment		4400	1,575.00	1,575.00	0.0%
Food		4700	627,025.00	618,381.00	-1.4%
TOTAL, BOOKS AND SUPPLIES			707,816.00	697,108.00	-1.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,600.00	1,600.00	0.0%
Dues and Memberships		5300	132.00	132.00	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	17,958.00	17,958.00	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	24,503.00	24,503.00	0.0%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,193.00	45,193.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	57,923.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			57,923.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,990,567.00	1,904,199.00	-4.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	335,000.00	320,000.00	-4.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			335,000.00	320,000.00	-4.5%
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)			335,000.00	320,000.00	-4.5%

description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,500.00	7,000.00	-17.6%
5) TOTAL, REVENUES			8,500.00	7,000.00	-17.6%
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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,500.00	7,000.00	-17.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	187,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			187,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			195,500.00	7,000.00	-96.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	524,218.00	719,718.00	37.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			524,218.00	719,718.00	37.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			524,218.00	719,718.00	37.3%
2) Ending Balance, June 30 (E + F1e)			719,718.00	726,718.00	1.0%
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	719,718.00	726,718.00	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	532,075.23		
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			532,075.23		
DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			532,075.23		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,500.00	7,000.00	-17.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,500.00	7,000.00	-17.6%
TOTAL, REVENUES			8,500.00	7,000.00	-17.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	187,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			187,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			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 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)					
			187,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	853,238.00	300,000.00	-64.8%
5) TOTAL, REVENUES			853,238.00	300,000.00	-64.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	271,653.00	281,067.00	3.5%
3) Employee Benefits		3000-3999	119,921.00	130,517.00	8.8%
4) Books and Supplies		4000-4999	986,143.00	300,000.00	-69.6%
5) Services and Other Operating Expenditures		5000-5999	600,935.00	400,000.00	-33.4%
6) Capital Outlay		6000-6999	69,854,928.00	20,400,000.00	-70.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			71,833,580.00	21,511,584.00	-70.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(70,980,342.00)	(21,211,584.00)	-70.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,309,024.00	0.00	-100.0%
b) Transfers Out		7600-7629	70,309,024.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	70,226,673.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			70,226,673.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(753,669.00)	(21,211,584.00)	2714.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,856,493.00	62,102,824.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,856,493.00	62,102,824.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,856,493.00	62,102,824.00	-1.2%
2) Ending Balance, June 30 (E + F1e)			62,102,824.00	40,891,240.00	-34.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	62,102,824.00	40,891,240.00	-34.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,487,961.94		
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			11,487,961.94		
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	103.16		
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			103.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,487,858.78		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	842,238.00	300,000.00	-64.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			853,238.00	300,000.00	-64.8%
TOTAL, REVENUES			853,238.00	300,000.00	-64.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	255,061.00	263,645.00	3.4%
Clerical, Technical and Office Salaries		2400	16,592.00	17,422.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			271,653.00	281,067.00	3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	51,716.00	61,610.00	19.1%
OASDI/Medicare/Alternative		3301-3302	20,053.00	20,809.00	3.8%
Health and Welfare Benefits		3401-3402	40,241.00	39,020.00	-3.0%
Unemployment Insurance		3501-3502	132.00	136.00	3.0%
Workers' Compensation		3601-3602	3,387.00	3,545.00	4.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,392.00	5,397.00	22.9%
TOTAL, EMPLOYEE BENEFITS			119,921.00	130,517.00	8.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	473,659.00	200,000.00	-57.8%
Noncapitalized Equipment		4400	512,484.00	100,000.00	-80.5%
TOTAL, BOOKS AND SUPPLIES			986,143.00	300,000.00	-69.6%
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	2,042.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	598,393.00	400,000.00	-33.2%
Communications		5900	500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			600,935.00	400,000.00	-33.4%
CAPITAL OUTLAY					
Land		6100	701,806.00	0.00	-100.0%
Land Improvements		6170	163,611.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	68,989,511.00	20,400,000.00	-70.4%
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			69,854,928.00	20,400,000.00	-70.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			71,833,580.00	21,511,584.00	-70.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	70,309,024.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,309,024.00	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	70,309,024.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,309,024.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	70,226,673.00	0.00	-100.0%
(c) TOTAL, SOURCES			70,226,673.00	0.00	-100.0%
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)			70,226,673.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	504,000.00	600,000.00	19.0%
5) TOTAL, REVENUES			504,000.00	600,000.00	19.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	94,151.00	97,674.00	3.7%
3) Employee Benefits		3000-3999	38,199.00	41,855.00	9.6%
4) Books and Supplies		4000-4999	2,735.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	159,078.00	69,000.00	-56.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			294,163.00	208,529.00	-29.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			209,837.00	391,471.00	86.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	250,000.00	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			(250,000.00)	(250,000.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,163.00)	141,471.00	-452.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	212,913.00	172,750.00	-18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			212,913.00	172,750.00	-18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,913.00	172,750.00	-18.9%
2) Ending Balance, June 30 (E + F1e)			172,750.00	314,221.00	81.9%
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	172,750.00	314,221.00	81.9%
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 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	563,352.74		
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			563,352.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			563,352.74		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	500,000.00	600,000.00	20.0%
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			504,000.00	600,000.00	19.0%
TOTAL, REVENUES			504,000.00	600,000.00	19.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	86,986.00	90,208.00	3.7%
Clerical, Technical and Office Salaries		2400	7,165.00	7,466.00	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			94,151.00	97,674.00	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,077.00	21,601.00	19.5%
OASDI/Medicare/Alternative		3301-3302	6,515.00	6,760.00	3.8%
Health and Welfare Benefits		3401-3402	11,165.00	10,542.00	-5.6%
Unemployment Insurance		3501-3502	45.00	47.00	4.4%
Workers' Compensation		3601-3602	1,169.00	1,228.00	5.0%
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	1,228.00	1,677.00	36.6%
TOTAL, EMPLOYEE BENEFITS			38,199.00	41,855.00	9.6%
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	2,201.00	0.00	-100.0%
Noncapitalized Equipment		4400	534.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,735.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,651.00	0.00	-100.0%
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	39,000.00	39,000.00	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	117,427.00	30,000.00	-74.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			159,078.00	69,000.00	-56.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			294,163.00	208,529.00	-29.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	250,000.00	250,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,000.00	250,000.00	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)			(250,000.00)	(250,000.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,000.00	0.00	-100.0%
5) TOTAL, REVENUES			3,011,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,740.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,740.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,994,260.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,994,260.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,384.00	3,077,644.00	3590.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,384.00	3,077,644.00	3590.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,384.00	3,077,644.00	3590.9%
2) Ending Balance, June 30 (E + F1e)			3,077,644.00	3,077,644.00	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	3,077,644.00	3,077,644.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,097,008.22		
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	1,537.52		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,098,545.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,098,545.74		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	11,000.00	0.00	-100.0%
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			11,000.00	0.00	-100.0%
TOTAL, REVENUES			3,011,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,740.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,740.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,740.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated 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 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	0.00	-100.0%
5) TOTAL, REVENUES			1,500.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,886.00	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			(33,886.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,386.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	82,800.00	50,414.00	-39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,800.00	50,414.00	-39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,800.00	50,414.00	-39.1%
2) Ending Balance, June 30 (E + F1e)			50,414.00	50,414.00	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	50,414.00	50,414.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	49,984.31		
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			49,984.31		
DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			49,984.31		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	1,500.00	0.00	-100.0%
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			1,500.00	0.00	-100.0%
TOTAL, REVENUES			1,500.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	33,886.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,886.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(33,886.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,019,196.00	6,559,620.00	-27.3%
5) TOTAL, REVENUES			9,019,196.00	6,559,620.00	-27.3%
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	40,545.00	37,800.00	-6.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,148,141.00	7,155,802.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,188,686.00	7,193,602.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,830,510.00	(633,982.00)	-134.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	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			250,000.00	250,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,080,510.00	(383,982.00)	-118.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,640,229.00	7,720,739.00	36.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,640,229.00	7,720,739.00	36.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,640,229.00	7,720,739.00	36.9%
2) Ending Balance, June 30 (E + F1e)			7,720,739.00	7,336,757.00	-5.0%
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	7,720,739.00	7,336,757.00	-5.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,241,679.87		
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	18,585.64		
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			8,260,265.51		
DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,260,265.51		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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	5,843,155.00	6,109,620.00	4.6%
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	58,000.00	50,000.00	-13.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,118,041.00	400,000.00	-87.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,019,196.00	6,559,620.00	-27.3%
TOTAL, REVENUES			9,019,196.00	6,559,620.00	-27.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	40,545.00	37,800.00	-6.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,545.00	37,800.00	-6.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	5,014,242.00	4,923,353.00	-1.8%
Other Debt Service - Principal		7439	2,133,899.00	2,232,449.00	4.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,148,141.00	7,155,802.00	0.1%
TOTAL, EXPENDITURES			7,188,686.00	7,193,602.00	0.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	250,000.00	250,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	250,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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)			250,000.00	250,000.00	0.0%

description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125.00	125.00	0.0%
5) TOTAL, REVENUES			125.00	125.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	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%
Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125.00	125.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			125.00	125.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,143.00	7,268.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,143.00	7,268.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,143.00	7,268.00	1.7%
2) Ending Net Position, June 30 (E + F1e)			7,268.00	7,393.00	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,268.00	7,393.00	1.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,250.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
J) TOTAL, ASSETS			7,250.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			7,250.44		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	125.00	125.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125.00	125.00	0.0%
TOTAL, REVENUES			125.00	125.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	2,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,500.00	2,500.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	164,033.00	166,533.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,033.00	166,533.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			164,033.00	166,533.00	1.5%
2) Ending Net Position, June 30 (E + F1e)			166,533.00	169,033.00	1.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	166,533.00	169,033.00	1.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	164,775.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			164,775.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			164,775.84		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated 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 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,946.71	6,946.71	6,946.71	6,975.17	6,975.17	6,975.17
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)	6,946.71	6,946.71	6,946.71	6,975.17	6,975.17	6,975.17
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	18.97	18.97	18.97	19.16	19.16	19.16
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	18.97	18.97	18.97	19.16	19.16	19.16
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,965.68	6,965.68	6,965.68	6,994.33	6,994.33	6,994.33
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balances (Ref. Only)								
A. BEGINNING CASH		9,321,670.00	20,678,607.00	16,052,840.00	10,838,479.00	7,249,189.00	2,554,564.00	30,294,016.00	16,104,863.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		932,184.00	932,184.00	2,027,647.00	1,677,931.00	1,677,931.00	2,027,647.00	1,677,931.00	1,677,931.00
Property Taxes		32,379.00		114.00	995,514.00		26,450,798.00	1,236,047.00	(4,155.00)
Miscellaneous Funds			(516,134.00)	(1,032,269.00)	(596,733.00)	(709,581.00)	(688,179.00)	(688,179.00)	(688,179.00)
Federal Revenue		20,292.00	7,619.00	1,393.00	9,522.00	34,443.00	13,131.00	697,752.00	11,891.00
Other State Revenue					418,739.00	0.00	479,588.00	963,606.00	0.00
Other Local Revenue		341,480.00	396,253.00	287,981.00	378,873.00	327,349.00	296,826.00	642,179.00	331,425.00
Interfund Transfers In					0.00	0.00	0.00		0.00
All Other Financing Sources									
TOTAL RECEIPTS		1,326,335.00	819,922.00	1,284,866.00	2,863,846.00	1,330,142.00	28,579,811.00	4,529,336.00	1,328,913.00
C. DISBURSEMENTS									
Certificated Salaries		2,579,334.00	2,801,555.00	2,834,965.00	2,849,831.00	2,905,622.00	156,212.00	5,853,527.00	2,836,634.00
Classified Salaries		736,971.00	807,577.00	842,795.00	863,903.00	880,655.00	110,261.00	1,606,153.00	849,474.00
Employee Benefits		1,375,260.00	1,419,903.00	1,455,761.00	1,456,757.00	1,413,846.00	73,489.00	2,850,187.00	1,451,341.00
Books and Supplies		134,504.00	351,953.00	278,465.00	140,629.00	211,437.00	108,289.00	520,039.00	123,659.00
Services		590,742.00	553,168.00	721,071.00	425,850.00	600,954.00	417,584.00	1,127,380.00	551,830.00
Capital Outlay		3,546.00	7,347.00	10,738.00	0.00	120,606.00	826.00	4,449.00	0.00
Other Outgo		201,311.00			22,676.00	0.00		(74,442.00)	
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		5,621,688.00	5,941,503.00	6,143,795.00	5,759,646.00	6,133,120.00	866,661.00	11,687,293.00	5,812,938.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury									
Accounts Receivable		2,080,979.00	673,747.00	704,267.00	1,029,334.00	105,930.00	28,652.00	41,632.00	175.00
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL	0.00	2,080,979.00	673,747.00	704,267.00	1,029,334.00	105,930.00	28,652.00	41,632.00	175.00
Liabilities and Deferred Inflows									
Accounts Payable		428,709.00	177,933.00	1,059,699.00	1,742,824.00	(2,423.00)	2,350.00	72,828.00	2,369.00
Due To Other Funds									
Current Loans		(14,000,000.00)						7,000,000.00	
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL	0.00	(13,571,291.00)	177,933.00	1,059,699.00	1,742,824.00	(2,423.00)	2,350.00	7,072,828.00	2,369.00
Nonoperating									
Suspense Clearing		0.00							
TOTAL BALANCE SHEET ITEMS	0.00	15,652,270.00	495,814.00	(355,432.00)	(713,490.00)	108,353.00	26,302.00	(7,031,196.00)	(2,184.00)
E. NET INCREASE/DECREASE (B - C + D)		11,356,937.00	(4,625,767.00)	(5,214,361.00)	(3,589,290.00)	(4,694,625.00)	27,739,452.00	(14,189,153.00)	(4,486,219.00)
F. ENDING CASH (A + E)		20,678,607.00	16,052,840.00	10,838,479.00	7,249,189.00	2,554,564.00	30,294,016.00	16,104,863.00	11,618,644.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	11,618,644.00	6,431,607.00	15,095,459.00	10,409,210.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,027,647.00	1,677,931.00	1,677,931.00	2,027,647.00			20,042,542.00	20,042,542.00
Property Taxes	8020-8079	7,431.00	19,835,399.00	10,986.00	4,364,419.00			52,928,911.00	52,928,911.00
Miscellaneous Funds	8080-8099	(2,408,655.00)	(1,174,200.00)	(1,174,200.00)	(2,890,491.00)		(1.00)	(12,568,800.00)	(12,568,800.00)
Federal Revenue	8100-8299	14,308.00	155,644.00	11,049.00	2,057,539.00			3,034,583.00	3,034,583.00
Other State Revenue	8300-8599	537,938.00	92,680.00	14,812.00	3,628,080.00			6,135,443.00	6,135,443.00
Other Local Revenue	8600-8799	378,615.00	625,695.00	356,105.00	1,034,809.00		(1.00)	5,398,589.00	5,398,589.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00				0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		557,284.00	21,214,149.00	896,653.00	10,222,003.00	0.00	(2.00)	74,973,268.00	74,973,268.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,892,444.00	2,868,901.00	2,855,938.00	3,015,351.00			34,250,314.00	34,250,314.00
Classified Salaries	2000-2999	901,627.00	835,291.00	831,893.00	870,564.00			10,137,164.00	10,137,164.00
Employee Benefits	3000-3999	1,470,338.00	1,456,749.00	1,460,678.00	4,584,872.00		1.00	20,469,182.00	20,469,182.00
Books and Supplies	4000-4999	177,642.00	45,001.00	47,692.00	2,331,102.00			4,470,412.00	4,470,412.00
Services	5000-5999	324,323.00	347,263.00	358,303.00	1,720,790.00		1.00	7,739,265.00	7,739,265.00
Capital Outlay	6000-6599	0.00			34.00			147,547.00	147,547.00
Other Outlay	7000-7499		376.00	25,501.00	1,877,700.00		1.00	2,053,123.00	2,053,123.00
Interfund Transfers Out	7600-7629				345,360.00			345,360.00	345,360.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		5,766,380.00	5,553,581.00	5,580,005.00	14,745,773.00	0.00	4.00	79,612,367.00	79,612,367.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9110-9199							0.00	
Accounts Receivable	9200-9299	22,056.00	(350.00)	(232.00)	(6,430,100.00)			(1,743,907.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		22,056.00	(350.00)	(232.00)	(6,430,100.00)	0.00	0.00	(1,743,907.00)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599		(4,634.00)	3,675.00	(3,483,330.00)			0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640		7,000,000.00					0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	6,995,366.00	3,675.00	(3,483,330.00)	0.00	0.00	0.00	
Nonoperating								0.00	
Suspense Cleaning	9910							0.00	
TOTAL BALANCE SHEET ITEMS		22,056.00	(6,995,716.00)	(3,907.00)	(2,946,770.00)	0.00	0.00	(1,743,907.00)	
E. NET INCREASE/DECREASE (B - C + D)		(5,187,037.00)	8,664,852.00	(4,687,249.00)	(7,470,540.00)	0.00	(6.00)	(6,383,006.00)	(4,639,099.00)
F. ENDING CASH (A + E)		6,431,607.00	15,095,459.00	10,409,210.00	2,938,670.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,938,664.00	

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balances (Ref. Only)								
A. BEGINNING CASH		2,938,670.00	15,828,630.00	12,400,350.00	9,071,024.00	4,980,060.00	586,445.00	30,085,724.00	12,390,934.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	953,782.00	953,782.00	2,070,021.00	1,716,807.00	1,716,807.00	2,070,021.00	1,716,807.00	1,716,807.00
Property Taxes	8020-8079	32,379.00		0.00	1,000,241.00	40,741.00	27,898,109.00	1,162.00	94.00
Miscellaneous Funds	8080-8099		(714,877.00)	(1,255,305.00)	(968,249.00)	(953,170.00)	(953,170.00)	(962,863.00)	(953,170.00)
Federal Revenue	8100-8299	15,468.00	2,479.00	8,219.00	104,901.00	4,126.00	14,908.00	490,548.00	0.00
Other State Revenue	8300-8599			351,205.00	205,892.00	517,604.00	690,687.00	13,445.00	
Other Local Revenue	8600-8799	341,480.00	390,708.00	0.00	435,242.00	297,422.00	604,269.00	384,203.00	1,127,800.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		1,343,109.00	632,092.00	1,174,140.00	2,484,835.00	1,823,530.00	30,324,824.00	1,653,302.00	1,891,531.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,675,513.00	2,825,052.00	2,869,600.00	2,891,828.00	2,968,736.00	143,158.00	5,776,366.00	2,887,577.00
Classified Salaries	2000-2999	768,225.00	860,674.00	860,465.00	903,334.00	908,042.00	104,884.00	1,649,430.00	874,109.00
Employee Benefits	3000-3999	1,456,131.00	1,475,667.00	1,503,227.00	1,514,110.00	1,479,769.00	76,348.00	2,952,483.00	1,500,307.00
Books and Supplies	4000-4999	65,685.00	304,091.00	314,949.00	156,129.00	142,650.00	107,523.00	163,599.00	76,830.00
Services	5000-5999	557,793.00	767,734.00	618,465.00	476,261.00	585,606.00	421,378.00	704,560.00	471,952.00
Capital Outlay	6000-6599	1,071.00	899.00	8150.00	1,098.00	21,583.00	28,558.00	50,458.00	3,038.00
Other Outgo	7000-7499	177,953.00		823.00	(16,914.00)	9,111.00			
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		5,702,371.00	6,234,117.00	6,175,679.00	5,925,646.00	6,115,497.00	881,849.00	11,296,896.00	5,813,813.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	1,677,931.00	2,351,678.00	2,731,912.00	1,082,671.00	105,929.00	28,654.00	41,632.00	177.00
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	2,351,678.00	2,731,912.00	1,082,671.00	105,929.00	28,654.00	41,632.00	177.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610	428,709.00	177,933.00	1,059,699.00	1,742,824.00	(2,423.00)	2,350.00	72,828.00	2,369.00
Current Loans	9640	(16,000,000.00)						8,000,000.00	
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	177,933.00	1,059,699.00	1,742,824.00	(2,423.00)	2,350.00	8,072,828.00	2,369.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS									
E. NET INCREASE/DECREASE (B - C + D)		17,249,222.00	2,173,745.00	1,672,213.00	(660,153.00)	108,352.00	26,304.00	(8,031,196.00)	(2,192.00)
F. ENDING CASH (A + E)		12,889,960.00	(3,428,280.00)	(3,329,326.00)	(4,090,964.00)	(4,383,615.00)	29,469,279.00	(17,674,790.00)	(3,924,474.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		15,828,630.00	12,400,350.00	9,071,024.00	4,980,060.00	586,445.00	30,065,724.00	12,390,934.00	8,466,460.00

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		8,466,460.00	3,071,910.00	10,699,831.00	5,747,808.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,070,021.00	1,716,807.00	1,716,807.00	2,070,021.00			20,488,488.00	20,488,488.00
Property Taxes	8020-8079	0.00	19,733,849.00	52,150.00	4,170,186.00			52,928,911.00	52,928,911.00
Miscellaneous Funds	8080-8099	(1,845,838.00)	(923,195.00)	(923,195.00)	(2,013,955.00)		(2.00)	(12,466,986.00)	(12,466,986.00)
Federal Revenue	8100-8299	43,783.00	19,473.00	11,079.00	1,598,266.00		1.00	2,313,251.00	2,313,251.00
Other State Revenue	8300-8599	0.00	976,632.00	0.00	3,379,977.00		1.00	6,135,443.00	6,135,443.00
Other Local Revenue	8600-8799	330,505.00	318,168.00	267,057.00	891,735.00			5,398,589.00	5,398,589.00
Interfund Transfers In	8910-8929			0.00				0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		598,471.00	21,841,734.00	1,123,898.00	10,096,230.00	0.00	0.00	74,797,696.00	74,797,696.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,919,726.00	2,928,792.00	2,930,038.00	3,238,771.00		2.00	35,054,959.00	35,054,959.00
Classified Salaries	2000-2999	907,728.00	895,620.00	878,810.00	1,083,186.00			10,694,507.00	10,694,507.00
Employee Benefits	3000-3999	1,515,496.00	1,507,540.00	1,503,758.00	4,623,456.00		1.00	21,108,293.00	21,108,293.00
Books and Supplies	4000-4999	222,869.00	155,160.00	221,563.00	2,148,304.00		(1.00)	4,079,351.00	4,079,351.00
Services	5000-5999	438,170.00	530,156.00	710,480.00	1,788,398.00			8,070,953.00	8,070,953.00
Capital Outlay	6000-6599	11,090.00	829.00		20,773.00			147,547.00	147,547.00
Other Outgo	7000-7499			27,364.00	1,649,711.00			1,848,048.00	1,848,048.00
Interfund Transfers Out	7600-7629				467,906.00			467,906.00	467,906.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		6,015,079.00	6,018,097.00	6,272,013.00	15,020,505.00	0.00	2.00	81,471,564.00	81,471,564.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299	22,058.00	(350.00)	(233.00)	(3,312,394.00)			4,729,665.00	4,729,665.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		22,058.00	(350.00)	(233.00)	(3,312,394.00)	0.00	0.00	4,729,665.00	4,729,665.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599		(4,634.00)	3,675.00	(3,483,330.00)			0.00	0.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640		8,000,000.00		0.00			0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690	0.00	7,995,366.00	3,675.00	(3,483,330.00)	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	7,995,366.00	3,675.00	(3,483,330.00)	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Cleaning	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		22,058.00	(7,995,716.00)	(3,908.00)	170,936.00	0.00	0.00	4,729,665.00	4,729,665.00
E. NET INCREASE/DECREASE (B - C + D)		(5,394,550.00)	7,827,921.00	(5,152,023.00)	(4,753,339.00)	0.00	(2.00)	(1,944,203.00)	(6,673,868.00)
F. ENDING CASH (A + E)		3,071,910.00	10,899,831.00	5,747,808.00	994,469.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								994,467.00	

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	59,363,324.00	0.92%	59,909,084.00	0.99%	60,505,019.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,342,863.00	0.00%	1,342,863.00	0.00%	1,342,863.00
4. Other Local Revenues	8600-8799	1,993,912.00	0.00%	1,993,912.00	0.00%	1,993,912.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(11,327,006.00)	2.08%	(11,562,884.00)	1.42%	(11,726,835.00)
6. Total (Sum lines A1 thru A5c)		51,373,093.00	0.60%	51,682,975.00	0.84%	52,114,959.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,938,761.00		29,735,570.00
b. Step & Column Adjustment				500,490.00		514,105.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				296,319.00		187,122.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,938,761.00	2.75%	29,735,570.00	2.36%	30,436,797.00
2. Classified Salaries						
a. Base Salaries				6,283,168.00		6,818,718.00
b. Step & Column Adjustment				89,964.00		56,261.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				445,586.00		(1.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,283,168.00	8.52%	6,818,718.00	0.83%	6,874,978.00
3. Employee Benefits	3000-3999	13,133,387.00	4.41%	13,712,935.00	8.31%	14,852,891.00
4. Books and Supplies	4000-4999	2,836,680.00	5.59%	2,995,305.00	-6.18%	2,810,305.00
5. Services and Other Operating Expenditures	5000-5999	5,336,507.00	6.22%	5,668,195.00	0.00%	5,668,195.00
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	230,075.00	-89.13%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(946,411.00)	-4.21%	(906,601.00)	0.00%	(906,601.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	345,360.00	35.48%	467,906.00	4.91%	490,903.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						0.00
11. Total (Sum lines B1 thru B10)		56,207,527.00	4.20%	58,567,028.00	2.96%	60,302,468.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,834,434.00)		(6,884,053.00)		(8,187,509.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,123,570.00		5,289,136.00		(1,594,917.00)
2. Ending Fund Balance (Sum lines C and D1)		5,289,136.00		(1,594,917.00)		(9,782,426.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		0.00		
b. Restricted	9740					
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	2,388,371.00		2,328,125.00		2,385,631.00
2. Unassigned/Unappropriated	9790	2,895,765.00		(3,923,042.00)		(12,168,057.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,289,136.00		(1,594,917.00)		(9,782,426.00)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,388,371.00		2,328,125.00		2,385,631.00
c. Unassigned/Unappropriated	9790	2,895,765.00		(3,923,042.00)		(12,168,057.00)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		5,284,136.00		(1,594,917.00)		(9,782,426.00)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2021-22: Add 5.0 FTE certificated and 10.5 FTE classified for opening of new high school; 21-22: Add 3.0 FTE teacher staff						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources						
2. Federal Revenues	8010-8099	1,041,329.00	0.00%	1,041,329.00	0.00%	1,041,329.00
3. Other State Revenues	8100-8299	3,034,583.00	-23.77%	2,313,251.00	0.00%	2,313,251.00
4. Other Local Revenues	8300-8599	4,792,580.00	0.00%	4,792,580.00	0.00%	4,792,580.00
5. Other Financing Sources	8600-8799	3,404,677.00	0.00%	3,404,677.00	0.00%	3,404,677.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	11,327,006.00	2.08%	11,562,884.00	1.42%	11,726,835.00
6. Total (Sum lines A1 thru A5c)		23,600,175.00	-2.06%	23,114,721.00	0.71%	23,278,672.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,311,553.00		5,319,389.00
b. Step & Column Adjustment				90,296.00		90,430.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(82,460.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,311,553.00	0.15%	5,319,389.00	1.70%	5,409,819.00
2. Classified Salaries						
a. Base Salaries				3,853,996.00		3,875,789.00
b. Step & Column Adjustment				53,956.00		54,261.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(32,163.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,853,996.00	0.57%	3,875,789.00	1.40%	3,930,050.00
3. Employee Benefits	3000-3999	7,335,795.00	0.81%	7,395,358.00	0.51%	7,433,050.00
4. Books and Supplies	4000-4999	1,633,732.00	-33.65%	1,084,046.00	0.00%	1,084,046.00
5. Services and Other Operating Expenditures	5000-5999	2,402,758.00	0.00%	2,402,758.00	0.00%	2,402,758.00
6. Capital Outlay	6000-6999	97,547.00	0.00%	97,547.00	0.00%	97,547.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,828,806.00	0.00%	1,828,806.00	0.00%	1,828,806.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	940,653.00	-4.23%	900,843.00	0.00%	900,843.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		23,404,840.00	-2.14%	22,904,536.00	0.80%	23,086,919.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		195,335.00		210,185.00		191,753.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,019,987.00		1,215,322.00		1,425,507.00
2. Ending Fund Balance (Sum lines C and D1)		1,215,322.00		1,425,507.00		1,617,260.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,215,322.00		1,425,507.00		1,617,260.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,215,322.00		1,425,507.00		1,617,260.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2020-21: Elimination of CSI and LPSBG funds leads to reduction of 1.2 FTE certificated and .8 FTE classified						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	60,404,653.00	0.90%	60,950,413.00	0.98%	61,546,348.00
2. Federal Revenues	8100-8299	3,034,583.00	-23.77%	2,313,251.00	0.00%	2,313,251.00
3. Other State Revenues	8300-8599	6,135,443.00	0.00%	6,135,443.00	0.00%	6,135,443.00
4. Other Local Revenues	8600-8799	5,398,589.00	0.00%	5,398,589.00	0.00%	5,398,589.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		74,973,268.00	-0.23%	74,797,696.00	0.80%	75,393,631.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,250,314.00		35,054,959.00
b. Step & Column Adjustment				590,786.00		604,535.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				213,859.00		187,122.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,250,314.00	2.35%	35,054,959.00	2.26%	35,846,616.00
2. Classified Salaries						
a. Base Salaries				10,137,164.00		10,694,507.00
b. Step & Column Adjustment				143,920.00		110,522.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				413,423.00		(1.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,137,164.00	5.50%	10,694,507.00	1.03%	10,805,028.00
3. Employee Benefits	3000-3999	20,469,182.00	3.12%	21,108,293.00	5.58%	22,285,941.00
4. Books and Supplies	4000-4999	4,470,412.00	-8.75%	4,079,351.00	-4.54%	3,894,351.00
5. Services and Other Operating Expenditures	5000-5999	7,739,265.00	4.29%	8,070,953.00	0.00%	8,070,953.00
6. Capital Outlay	6000-6999	147,547.00	0.00%	147,547.00	0.00%	147,547.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,058,881.00	-9.96%	1,853,806.00	0.00%	1,853,806.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,758.00)	0.00%	(5,758.00)	0.00%	(5,758.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	345,360.00	35.48%	467,906.00	4.91%	490,903.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		79,612,367.00	2.34%	81,471,564.00	2.35%	83,389,387.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
D. FUND BALANCE		(4,639,099.00)		(6,673,868.00)		(7,995,756.00)
1. Net Beginning Fund Balance (Form 01, line F1e)		11,143,557.00		6,504,458.00		(169,410.00)
2. Ending Fund Balance (Sum lines C and D1)		6,504,458.00		(169,410.00)		(8,165,166.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		0.00		0.00
b. Restricted	9740	1,215,322.00		1,425,507.00		1,617,260.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,388,371.00		2,328,125.00		2,385,631.00
2. Unassigned/Unappropriated	9790	2,895,765.00		(3,923,042.00)		(12,168,057.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,504,458.00		(169,410.00)		(8,165,166.00)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,388,371.00		2,328,125.00		2,385,631.00
c. Unassigned/Unappropriated	9790	2,895,765.00		(3,923,042.00)		(12,168,057.00)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,284,136.00		(1,594,917.00)		(9,782,426.00)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.64%		-1.96%		-11.73%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		6,975.17		7,045.00		7,115.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		79,612,367.00		81,471,564.00		83,389,387.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		79,612,367.00		81,471,564.00		83,389,387.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,388,371.01		2,444,146.92		2,501,681.61
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,388,371.01		2,444,146.92		2,501,681.61
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18) District Regular Charter School	6,661	6,672		
Total ADA	6,661	6,672	N/A	Met
Second Prior Year (2018-19) District Regular Charter School	6,734	6,778		
Total ADA	6,734	6,778	N/A	Met
First Prior Year (2019-20) District Regular Charter School	6,858	6,947		
Total ADA	6,858	6,947	N/A	Met
Budget Year (2020-21) District Regular Charter School	6,975	0		
Total ADA	6,975	6,975		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): District's Enrollment Standard Percentage Level: **2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	6,953	6,979		
Charter School				
Total Enrollment	6,953	6,979	N/A	Met
Second Prior Year (2018-19)				
District Regular	7,041	7,081		
Charter School				
Total Enrollment	7,041	7,081	N/A	Met
First Prior Year (2019-20)				
District Regular	7,159	7,206		
Charter School				
Total Enrollment	7,159	7,206	N/A	Met
1st Year (2020-21)				
District Regular	7,281			
Charter School				
Total Enrollment	7,281			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	6,667	6,979	
Charter School		0	
Total ADA/Enrollment	6,667	6,979	95.5%
Second Prior Year (2018-19)			
District Regular	6,779	7,081	
Charter School			
Total ADA/Enrollment	6,779	7,081	95.7%
First Prior Year (2019-20)			
District Regular	6,947	7,206	
Charter School	0		
Total ADA/Enrollment	6,947	7,206	96.4%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	6,975	7,281		
Charter School	0			
Total ADA/Enrollment	6,975	7,281	95.8%	Met
1st Subsequent Year (2021-22)				
District Regular	7,064	7,354		
Charter School				
Total ADA/Enrollment	7,064	7,354	96.1%	Met
2nd Subsequent Year (2022-23)				
District Regular	7,135	7,427		
Charter School				
Total ADA/Enrollment	7,135	7,427	96.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

Step 1 - Change in Population

- a. ADA (Funded)
(Form A, lines A6 and C4)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population
(Step 1c divided by Step 1b)

Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
6,965.68	6,994.33	7,045.00	7,115.00
	6,965.68	6,994.33	7,045.00
	28.65	50.67	70.00
	0.41%	0.72%	0.99%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding
- b1. COLA percentage
- b2. COLA amount (proxy for purposes of this criterion)
- c. Percent Change Due to Funding Level
(Step 2b2 divided by Step 2a)

64,268,689.00	59,363,324.00	59,909,084.00
	0.00%	0.00%
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)

0.41%	0.72%	0.99%
-0.59% to 1.41%	-0.28% to 1.72%	-0.01% to 1.99%

LCFF Revenue Standard (Step 3, plus/minus 1%):

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	52,928,911.00	52,928,911.00	52,928,878.00	52,928,878.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	77,916,882.00	72,971,453.00	73,417,399.00	73,913,988.00
District's Projected Change in LCFF Revenue:		-6.35%	0.61%	0.68%
LCFF Revenue Standard:		-.59% to 1.41%	-.28% to 1.72%	-.01% to 1.99%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Per the Governor's May revise, the budget year reflects a 10% cut to LCFF revenues after applying a 2.31% COLA, for a net reduction of 7.92%.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	44,217,611.40	51,514,121.98	85.8%
Second Prior Year (2018-19)	45,779,469.28	52,103,937.40	87.9%
First Prior Year (2019-20)	47,048,917.00	55,204,784.00	85.2%
	Historical Average Ratio:		86.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3.0%	3.0%	3.0%
	83.3% to 89.3%	83.3% to 89.3%	83.3% to 89.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	48,355,316.00	55,862,167.00	86.6%	Met
1st Subsequent Year (2021-22)	50,267,223.00	58,099,122.00	86.5%	Met
2nd Subsequent Year (2022-23)	52,164,666.00	59,811,565.00	87.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.41%	0.72%	0.99%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.59% to 10.41%	-9.28% to 10.72%	-9.01% to 10.99%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.59% to 5.41%	-4.28% to 5.72%	-4.01% to 5.99%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	3,021,142.00		
Budget Year (2020-21)	3,034,583.00	0.44%	No
1st Subsequent Year (2021-22)	2,313,251.00	-23.77%	Yes
2nd Subsequent Year (2022-23)	2,313,251.00	0.00%	No

Explanation:
(required if Yes)

20-21 includes \$150k of CSI revenues and over \$500k of one-time CARES Act revenues.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	6,681,738.00		
Budget Year (2020-21)	6,135,443.00	-8.18%	Yes
1st Subsequent Year (2021-22)	6,135,443.00	0.00%	No
2nd Subsequent Year (2022-23)	6,135,443.00	0.00%	No

Explanation:
(required if Yes)

2019-20 includes \$756k of one-time special education early intervention funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	5,020,514.00		
Budget Year (2020-21)	5,398,589.00	7.53%	Yes
1st Subsequent Year (2021-22)	5,398,589.00	0.00%	No
2nd Subsequent Year (2022-23)	5,398,589.00	0.00%	No

Explanation:
(required if Yes)

19-20 includes a \$575k clean air bus grant.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	5,976,567.00		
Budget Year (2020-21)	4,470,412.00	-25.20%	Yes
1st Subsequent Year (2021-22)	4,079,351.00	-8.75%	Yes
2nd Subsequent Year (2022-23)	3,894,351.00	-4.54%	Yes

Explanation:
(required if Yes)

\$2.4 million in carryover from 2018-19, \$500k CARES grant in 20-21 is budgeted in object 4xxx. 2020-21 includes \$185k in one-time expenditures for new high school startup.

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

First Prior Year (2019-20)

Budget Year (2020-21)

Subsequent Year (2021-22)

Subsequent Year (2022-23)

8,369,811.00		
7,739,265.00	-7.53%	Yes
8,070,953.00	4.29%	No
8,070,953.00	0.00%	No

Explanation:
(required if Yes)

\$1.0 million in prior-year carryover; \$170k reduction in supplemental operating services; \$100k reduction in NPA costs due to employees returning from maternity leave

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year

Amount

Percent Change
Over Previous Year

Status

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2019-20)

Budget Year (2020-21)

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

14,723,394.00		
14,568,615.00	-1.05%	Met
13,847,283.00	-4.95%	Met
13,847,283.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2019-20)

Budget Year (2020-21)

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

14,346,378.00		
12,209,677.00	-14.89%	Not Met
12,150,304.00	-0.49%	Met
11,965,304.00	-1.52%	Met

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

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

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

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

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

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

\$2.4 million in carryover from 2018-19; \$500k CARES grant in 20-21 is budgeted in object 4xxx. 2020-21 includes \$185k in one-time expenditures for new high school startup.

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

\$1.0 million in prior-year carryover; \$170k reduction in supplemental operating services; \$100k reduction in NPA costs due to employees returning from maternity leave

7. CRITERION: Facilities Maintenance

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

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

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

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

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

No
0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

79,612,367.00			
0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
79,612,367.00	2,388,371.01	2,166,534.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

We are basing the calculation on the district's 2018-19 total general fund expenditures and transfers out, less STRS on-behalf. Once actual 19-20 expenditures are known, the 20-21 budget will be updated.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,168,961.00	2,313,776.00	2,414,110.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,855,708.74	7,193,325.15	7,701,140.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	7,024,669.74	9,507,101.15	10,115,250.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	72,298,709.85	77,125,864.96	80,470,336.00
b. Plus: Special Education Pass-Through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	72,298,709.85	77,125,864.96	80,470,336.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.7%	12.3%	12.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.2%	4.1%	4.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change In Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(2,071,971.04)	51,681,879.01	4.0%	Not Met
Second Prior Year (2018-19)	2,430,930.69	52,161,777.06	N/A	Met
First Prior Year (2019-20)	598,454.00	55,749,214.00	N/A	Met
Budget Year (2020-21) (Information only)	(4,834,434.00)	56,207,527.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	5,144,280.00	9,166,155.86	N/A	Met
Second Prior Year (2018-19)	3,340,335.00	7,094,184.82	N/A	Met
First Prior Year (2019-20)	6,340,894.00	9,525,116.00	N/A	Met
Budget Year (2020-21) (Information only)	10,123,570.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$71,000 (greater of)	0	to 300
4% or \$71,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	6,975	7,045	7,115
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

Yes

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

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

10B. Calculating the District's Reserve Standard

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

- Expenditures and Other Financing Uses
(Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
(Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard - by Percent
(Line B3 times Line B4)
- Reserve Standard - by Amount
(\$71,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard
(Greater of Line B5 or Line B6)

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
79,612,367.00	81,471,564.00	83,389,387.00
79,612,367.00	81,471,564.00	83,389,387.00
3%	3%	3%
2,388,371.01	2,444,146.92	2,501,681.61
0.00	0.00	0.00
2,388,371.01	2,444,146.92	2,501,681.61

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,388,371.00	2,328,125.00	2,385,631.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,895,765.00	(3,923,042.00)	(12,168,057.00)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	5,284,136.00	(1,594,917.00)	(9,782,426.00)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.64%	-1.96%	-11.73%
District's Reserve Standard (Section 10B, Line 7):	2,388,371.01	2,444,146.92	2,501,681.61
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The MYP incorporate's the Governor's May revise budget proposal, which results in a 10% cut to LCFF funding in 20-21 and no COLA in the two subsequent years. If these assumptions to come to pass, the District will make necessary reductions to expet of potential reductions is included with the Adopted Budget narrative.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(11,531,772.00)			
Budget Year (2020-21)	(11,327,006.00)	(204,766.00)	-1.8%	Met
1st Subsequent Year (2021-22)	(11,562,884.00)	235,878.00	2.1%	Met
2nd Subsequent Year (2022-23)	(11,726,835.00)	163,951.00	1.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	33,886.00			
Budget Year (2020-21)	0.00	(33,886.00)	-100.0%	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	545,360.00			
Budget Year (2020-21)	345,360.00	(200,000.00)	-36.7%	Not Met
1st Subsequent Year (2021-22)	467,906.00	122,546.00	35.5%	Not Met
2nd Subsequent Year (2022-23)	490,903.00	22,997.00	4.9%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2019-20 transfers in were for one-time expenditures

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

Explanation:
(required if NOT met)

19-20 includes a transfer of \$212k to Fund 17, to finish paying back funds that were transferred into the general fund in prior years. The transfer to Fund 13 increases significantly in 21-22 due to opening the new high school.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	See below			
General Obligation Bonds		51/861x	51/743x	
Supp Early Retirement Program		01/0000/8xxx	01/0000/7439	114,725,000
State School Building Loans				205,180
Compensated Absences				

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

2015 Refunding Mello-Roos Bonds	49/8622	49/743x	
Series 2016 Refunding COP	49/8622	49/743x	9,834,612
Series 2017 Refunding COP	49/8622	49/743x	66,155,000
Series 2019 Refunding COP	49/8622	49/743x	50,310,000
			8,285,000
TOTAL:			249,514,792

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	9,238,133	7,429,851	7,430,676	7,431,851
Supp Early Retirement Program	205,180	205,180	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

2015 Refunding Mello-Roos Bonds	886,365	885,333	882,999	881,472
Series 2016 Refunding COP	3,451,769	3,335,494	3,551,294	3,813,769
Series 2017 Refunding COP	2,505,038	2,585,238	2,458,638	2,249,688
Series 2019 Refunding COP	122,125	355,538	338,988	342,492
Total Annual Payments:	16,408,610	14,796,634	14,662,595	14,719,272
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

4. OPEB Liabilities

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

7,109,917.00
4,709,190.00
2,400,727.00
Actuarial
Jun 30, 2019

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00	0.00	0.00
181,444.00	181,444.00	181,444.00
342,562.00	423,180.00	498,406.00
21	21	21

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	348.0	354.4	358.4	361.4

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

325,000

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
4,424,000	4,482,000	4,525,000
\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
-3.0%	1.3%	1.0%

Certificated (Non-management) Prior Year Settlements

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

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
518,000	528,000	546,000
1.7%	1.7%	1.7%

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

Are savings from attrition included in the budget and MYPs?

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	217.6	222.0	232.5	232.5

Classified (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

102,000

7. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0	0	n

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
2,280,000	2,430,000	2,430,000
\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
-2.4%	6.6%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
134,000	138,000	142,000
1.4%	1.4%	1.4%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	59.6	60.7	61.7	61.7

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

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
668,000	682,000	682,000
\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
2.3%	2.1%	0.0%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
202,000	80,000	60,000
4.0%	2.2%	1.1%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
114,000	116,000	116,000
7.6%	1.8%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review