WPUSD
Board Packet

Part 2

06-25-20

PUBLIC

HEARING

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:

Public Hearing on 2020-21 Western Placer Unified School District Proposed Budget

AGENDA ITEM AREA:

Public Hearing

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent of Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

June 25, 2020

ROLL CALL REQUIRED:

No

BACKGROUND:

Per California Education Code 42127, on or before July 1 of each year, the governing Board of each school district shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. At this hearing, the Board will take testimony from the public.

This hearing has been advertised in at least one local newspaper as required by law and notice was posted at least 72 hours in advance. The proposed budget was made available for public inspection at the District office and online at least 72 hours in advance.

RECOMMENDATION:

Administration recommends the Board hold a public hearing regarding the proposed 2020-21 Annual Budget.

WESTERN PLACER
UNIFIED SCHOOL DISTRICT

NOTICE OF PUBLIC HEARING

2020-21 Proposed Budget
Held Via Go To Meeting While
Shelter in Placer Order is in Effect
June 25, 2020
6:00 P.M.

(Please see agenda published online for a phone number and meeting code included on the agenda for the public to access the meeting live)

Notice is hereby given that the Board of Trustees of the Western Placer Unified School District shall hold a Public Hearing at which the governing Board shall take testimony from the public, discuss and approve or disapprove the 2020-21 Proposed Budget.

The proposed budget will be available for public inspection 3 days prior to the date set for the hearing. The proposed Budget will be available for public inspection on-line at http://www.wpusd.org/District/School-Board/Agendas--Minutes/index.html or at Western Placer Unified School District, 600 Sixth Street, Suite 400, Lincoln, California, from 9 am – 12 pm.

Posted: June 23, 2020

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE 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:
Appointment of Horizon Charter School Board Member

AGENDA ITEM AREA:
Information/Discussion/Action

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
No

DEPARTMENT:
Superintendent

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 25, 2020

ROLL CALL REQUIRED:
No

BACKGROUND:

Since last fall, the Horizon Charter School Board (HCSB) has been unable to appoint a community board member as required in their charter approved by the Western Placer Unified School District (WPUSD). The District has communicated with the HCSB and the CEO, Dr. Cynthia Wood, over the past months about this issue. At the last HCSB meeting of the year held June 18, 2020, the HCSB did not appoint a community board member.

With a four-member board in place, many HCSB items have resulted in two-two votes. This has led to many items not being approved. It is the District's assessment that the HCSB needs to have an even number of HCSB members. To facilitate this, the District is asking the WPUSD Board to appoint a member to the HCSB as is allowed by California law.

The District is requesting Jim Trimble be approved to serve on the HCSB. Mr. Trimble is a Lincoln resident and retired educator. His last position was with Rocklin serving as an elementary principal.

RECOMMENDATION:
The administration recommends appointment of Jim Trimble to the Horizon Charter School Board.

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:
COVID-19 Operations Written Report

AGENDA ITEM AREA:
Action

REQUESTED BY:
Kerry Callahan
Deputy Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
LCFF Base and Supplemental

MEETING DATE:
June 25, 2020

ROLL CALL REQUIRED:
No

BACKGROUND:

Executive Order (EO) N-56-20 was established on April 22, 2020, to address the impact of continued school closures in response to the COVID-19 pandemic and the local educational agencies' ability to conduct meaningful annual planning, and the ability to meaningfully engage stakeholders in these processes.

EO N-56-20 issued timeline and approval waivers for the Local Control and Accountability Plan and Budget Overview for Parents as well as waving certain budgetary requirements. The Executive Order also established the requirement that a local educational agency (LEA) adopt a written report (COVID-19 Operations Written Report) explaining to its community the changes to program offerings the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of such closures on students and families.

The COVID-19 Operations Written Report must include:

- An overview explaining the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families.

- A description of how the LEA is meeting the needs of its English learners, foster youth and low-income students.
- A description of the steps taken by the LEA to continue delivering high quality distance learning opportunities.
- A description of the steps taken by the LEA to provide school meals while maintaining social distancing practices.
- A description of the steps taken by the LEA to arrange for supervision of students during ordinary school hours.

The COVID-19 Operations Written Report must be adopted by the local governing board in conjunction with the adopted annual budget by July 1, 2020 and must be submitted to the county office of education in conjunction with the submission of the adopted annual budget.

Once adopted, the COVID-19 Operations Written Report must be posted on the homepage of the LEA's website.

RECOMMENDATION:

Administration recommends the Board adopt the COVID-19 Operations Written Report.

COVID-19 Operations Written Report for Western Placer Unified School District

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone	Date of Adoption
Western Placer Unified School District	Scott Leaman Superintendent	sleaman@wpusd.org 916-645-6350	June 16, 2020

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of the changes your LEA has put in place. LEAs are strongly encouraged to provide descriptions that do not exceed 300 words.

Provide an overview explaining the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families.

Initially, we canceled co- and extracurricular activities in accordance with our county health official guidelines. We also made adjustments to our commencement ceremonies to ensure they adhered to health guidelines.The only changes made to our academic program offerings were those needed to allow for learning to continue from a distance for all students. We distributed over 1600 Chromebooks to families to support distance learning through our online platforms. In addition, several families received hotspots or gift cards for data (donated by our community) to ensure adequate connectivity to participate in online distance learning. Teachers shifted to primarily virtual instruction; although they did develop traditional work packets simultaneously to ensure students who live in rural areas, with little to no internet capacity, were also able to learn from a distance. Systems were developed that allowed teachers to provide timely feedback to students, whether remotely or during weekly packet distribution. Our educational technology coordinator, with the help of a team of teacher leaders, provided ongoing professional development for teachers to ensure they were able to provide distance learning utilizing various online learning platforms/tools (Schoology, Google Suite, Kami, Screencastify, etc.). Furthermore, our special education department worked diligently to ensure students received services in accordance with their IEPs.

Provide a description of how the LEA is meeting the needs of its English learners, foster youth and low-income students.

Regular online tutoring sessions were provided to high school English Learners. Newcomers continued to access Rosetta Stone online; Rosetta Stone is a supplemental curriculum that accelerates English language acquisition. No learning activities were assigned that required families to purchase supplies out-of-pocket.

In addition to providing families with the necessary technology (Chromebooks, internet service) to participate in distance learning, our district's English Learner TOSA and Foster Youth liaison provided professional development and other support to teachers. This training and support ensured students in need of additional support received the assistance needed in a virtual environment. District pacing guides are in the process of being revised to address distance learning and include options for tiered interventions and language objectives.

Our bilingual parent liaisons and Educational Technology coordinator provided technical support for teachers and parents, including the development of self-help videos for our distance learning platforms in both English and Spanish. All teachers were required to check-in with all students regularly, and a tiered response was put in place to assist families who struggled to maintain contact with their children's teachers. Additionally, Wellness Together provided virtual counseling support to students in crisis.

Provide a description of the steps that have been taken by the LEA to continue delivering high-quality distance learning opportunities.

WPUSD increased its 50% Educational Technology Coordinator position to 100% for the 2020-2021 school year. The Educational Technology Coordinator assembled a team of teachers ("Ed Tech Team"); the team consisted of volunteers who became our lead learners in distance learning. This team piloted new online resources/strategies with students and subsequently guided colleagues who experimented with the same resources/strategies. Teachers were provided ample opportunities to participate in a menu of professional development offerings to boost their capacity and success in delivering distance learning. We purchased district licenses for products that strengthened online instruction (i.e. - ScreenCastify, Kami, etc.). We also formed three Distance Learning Task Forces (Elementary, Middle, and High) to develop long-term systems, procedures, and expectations for ongoing, high-quality distance learning. The District surveyed parents to gather initial data regarding options for learning in the 2020-2021 school year and will survey them again for more information as plans for the fall progress. WPUSD is presently conducting a study to determine how to best move to a 1:1 technology model for students.

Provide a description of the steps that have been taken by the LEA to provide school meals while maintaining social distancing practices.

The WPUSD Food Service Department had the pleasure of serving approximately 1400 meal bags per week! The bags contained meals for five days, including five breakfasts and five lunches to help support our WPUSD students. The meal bags were made up of kid-friendly options including shelf stable items, menu selections that could be heated at home, and a variety of fresh fruit. We bagged our selections on Mondays and distributed the food on Tuesdays.

The Food Service staff successfully maintained social distancing practices. The following measures helped to ensure the safety of the food service team and the public:

- Several small teams with approximately 12 workers on each team. This helped with social distancing and minimized the number of potential contacts in the event of a positive COVID case. If one team was unable to work, we could still function with the other teams.
- Staggered shifts to ensure no contact between teams at start/end times.
- Bagging areas set up so that workers were spaced at least 6ft apart.
- Cleaned and sanitized all surfaces and high touch areas, including meal delivery vans, between shifts.
- All staff wore PPE, including gloves and masks during our shifts.
- Daily reminders to maintain appropriate social distancing.
- Operated a drive-through meal delivery system which allowed staff to place meal bags into vehicle trunks. This reduced contact with the general public.

- Placed meals on tables for families that either did not have trunks or were walk-ups. Families then grabbed the meal bags from the tables, making no contact with staff.

The Food Service Department was thankful to continue to provide meals for students while also maintaining their safety and well being.

Provide a description of the steps that have been taken by the LEA to arrange for supervision of students during ordinary school hours.

On March 20, 2020, the District contracted with STAR Education to provide onsite childcare in Western Placer School District. STAR is a licensed childcare program and meets or exceeds all state licensing and country regulations. During this pandemic, in compliance with current county health regulations, STAR allowed up to 10 students per classroom with a minimum of two teachers. All students who attended reside within the Lincoln community. STAR operated two classrooms and each classroom used their own set of student restrooms. Students and staff remained with their same group and did not rotate classrooms to limit contact. STAR offered Distance Learning support and worked closely with the district teachers to ensure the students were meeting standards.

In order to create 6 feet of social distancing, STAR assigned seating inside the classrooms and created zones outside for students. Students were given their own bag of supplies for indoor and outdoor enrichment, and students did not use the outside playground structure. Students brought their own prepackaged and disposable food. STAR disinfected all door knobs, seating, and light switches between rotations and student backpacks and technology upon arrival. STAR disinfected classrooms and bathrooms at the end of each day. STAR monitored students and staff for signs of illness and required them to go home and not return without a doctor's note.

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:
Approve Resolution #19/20.35 -
The Education Protection Account and
Spending Plan for 2020-21

AGENDA ITEM AREA:
Action

REQUESTED BY:
Audrey Kilpatrick
Assistant Superintendent - Business & Operations

ENCLOSURES:
Yes

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
June 25, 2020

ROLL CALL REQUIRED:
Yes

BACKGROUND:

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, added Article XIII, Section 36 to the California Constitution effective November 7, 2012 (sun setting12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018), temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The revenues generated are deposited into a state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools receive funds from the EPA based on their proportionate share of the statewide revenue limit amount.

EPA is a component of the school district's total LCFF funding. Accordingly, a corresponding reduction is made to a school district's LCFF Funding equal to the amount of their EPA entitlement.

Pursuant to Article XIII, Section 36 of the California Constitution, school districts, county offices of education, and community college districts are required to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction. District must annually post on its website an accounting of how much money was received from EPA and how that money was spent.

District's Spending Plan:

It is proposed that EPA funds be used to cover salary and benefits costs of non-administrative certificated staff. The proposed 2020-21 EPA spending plan is attached.

RECOMMENDATION:

Staff recommends the Board of Trustees adopt the Resolution 19/20.35, pertaining to the Education Protection Account and the 2020-21 Spending Plan as attached.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 19/20.35

THE EDUCATION PROTECTION ACCOUNT

RESOLUTION OF THE BOARD OF EDUCATION OF WESTERN PLACER UNIFIED SCHOOL DISTRICT REGARDING THE EDUCATION PROTECTION ACCOUNT – 2020-21

WHEREAS, the voters approved Proposition 30 on November 6, 2012 and Proposition 55 on November 8, 2016;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012 (sun setting12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018);

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Western Placer Unified School District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Western Placer Unified School District has determined to spend the monies received from the Education Protection Act as attached.

PASSED AND ADOPTED by the Board of Trustees of the Western Placer Unified School District this 25th day of June, 2020
, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

WESTERN PLACER UNIFIED
SCHOOL DISTRICT

By _____
Paul Long, President, Board of
Trustees

ATTEST:

_____
Scott Leaman, Secretary
Board of Trustees

Expenditures through: Jun 30, 2020

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,394,382.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,394,382.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	2,435,667.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	861,104.00
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	(1,902,389.00)
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,394,382.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		1,394,382.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

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
BOARD OF TRUSTEES
2020-21 Annual Budget Adoption

	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 dartboard, FCMAT LCFF Calculator and PCOE Common Message.

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

	Adopted Budget 2020-2021		
	Unrestricted	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

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 deficited 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 Unrestricted	Restricted	Combined	*Est. Actuals vs. 2nd Interim 19-20 $ Variance*	
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 A/R	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			
Leaman 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 Dartboard, 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 Revise 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%

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.

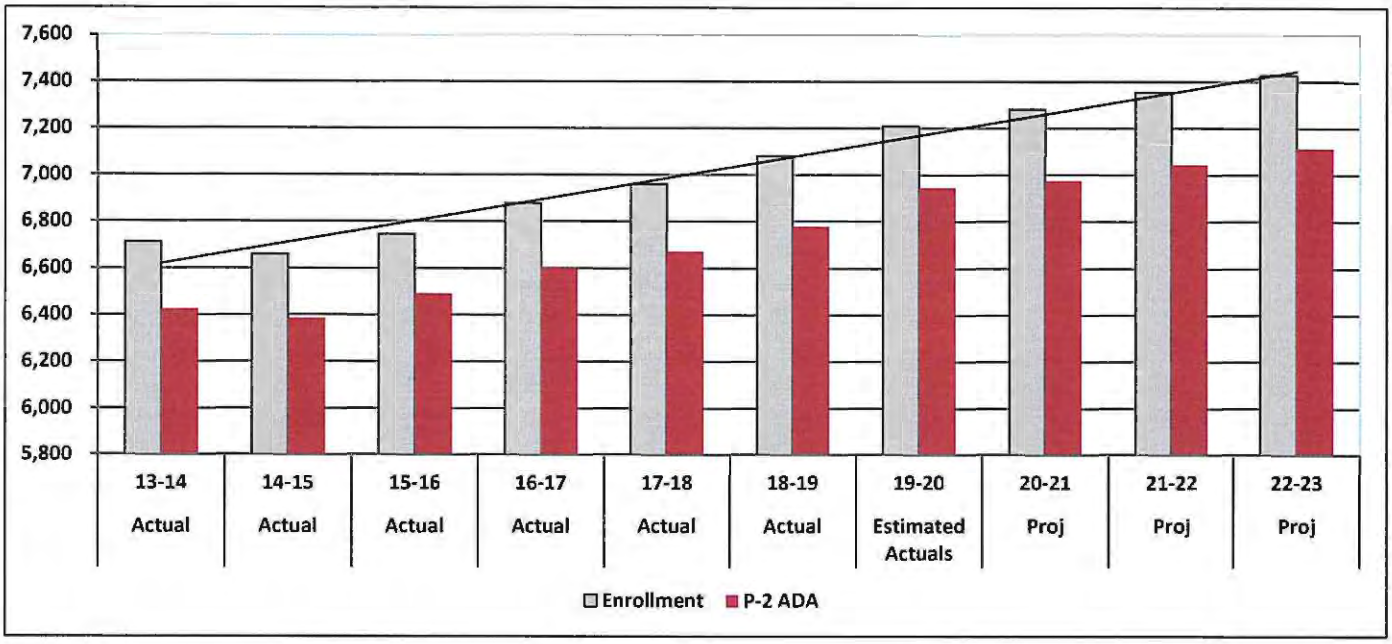
Enrollment and attendance projections for the current 2019-20 Estimated Actuals budget year, 2020-21 Adopted budget year and the next two projected budget years are listed below:

	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.

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.

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:

Contributions to Restricted Programs
19-20 Estimated Actuals vs. 20-21 Adopted Budget

Program	Resource		2019-20 Estimate	2020-21 Budget	Change	Comments
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			$11,531,772	$11,327,006	($204,766)	
Total Special Ed Contribution			$ 9,472,627	$ 9,510,472	($37,845)	

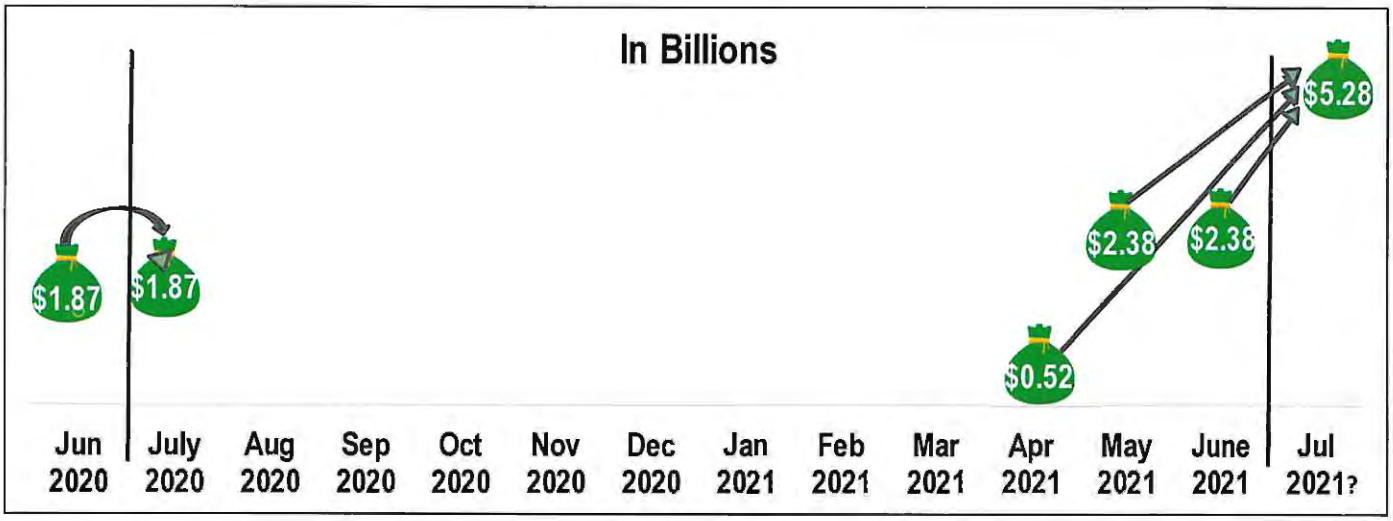
Cash

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.

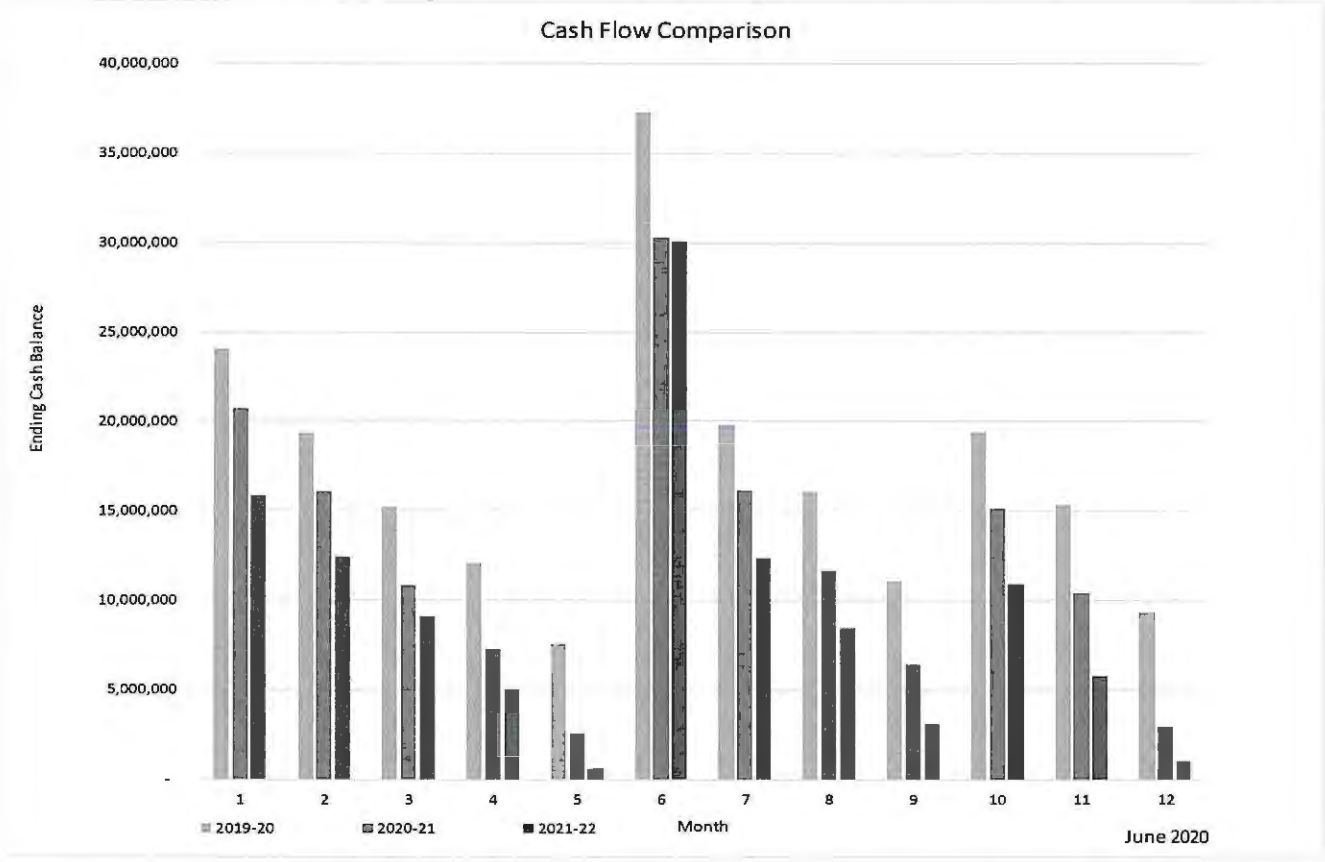
In 2020-21, the District is using a $14 million TRANS borrowing to provide cash flow support from October through April. For 2019-20, the District issued a $16.1 million TRANS borrowing. Without a TRANS issuance, we historically experience a negative General Fund cash balance for the two to three months 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
BOARD OF TRUSTEES
2020-21 Annual Budget Adoption

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.

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
2020-21 Annual Budget Adoption

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
2020-21 Annual Budget Adoption

The detail and purpose for all other funds are listed below and on the following pages:

Fund 11 - Adult Education Fund Fund is used to account for all revenues and expenses for adult education programs.	**2019-20 Estimated Actual**	**2020-21 Adopted Budget**
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 Fund is used to account for all revenues and expenses to operate child development programs.	**2019-20 Estimated Actual**	**2020-21 Adopted Budget**
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
2020-21 Annual Budget Adoption

Fund 13 - Cafeteria Fund Fund is used to account for all revenues and expenses to operate the food service program.	**2019-20 Estimated Actual**	**2020-21 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, Transfe	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 Estimated Actual**	**2020-21 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
2020-21 Annual Budget Adoption

Fund 21 - Building Fund
Fund is used to account for proceeds from bond and other long term financing used for construction projects.

	2019-20 Estimated Actual	2020-21 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 Estimated Actual	2020-21 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
BOARD OF TRUSTEES
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, Transf	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 Fu

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, Transf	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**

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**

District: Western Placer Unified School District
CDS #: 31-66951

Adopted Budget
2020-21 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2020-21 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	$6,504,458.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Proje	$726,718.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	$7,231,176.00	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	$2,388,371.00	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$4,842,805.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	**Fund**	**2020-21 Budget**	**Description of Need**
01	General Fund/County School Service Fund	$5,000.00	Restricted Revolving Fund
01	General Fund/County School Service Fund	$1,215,322.00	Restricted Designated Funds
01	General Fund/County School Service Fund	$270,455.00	Unassigned Charter Technical Assitance Reserve
01	General Fund/County School Service Fund	$473,468.00	Unassigned Economic Uncertainties Reserve
01	General Fund/County School Service Fund	$1,500,000.00	Unassigned New School Start-Up High School
01	General Fund/County School Service Fund	$400,000.00	Unassigned 20/21 Science Adoption
01	General Fund/County School Service Fund	$160,000.00	Staffing Reserve 2.0 FTE
01	General Fund/County School Service Fund	$91,842.00	Reserve for costs not budgeted for extended K implementation
17	Special Reserve Fund for Other Than Capital Outlay Proje	$726,718.00	Fund 17 Farm Wetlands Reserve
	Insert Lines above as needed		
	Total of Substantiated Needs	$4,842,805.00	

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

[X] 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.

[X] 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:

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

Adoption Date: June 25, 2020

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

Public Hearing:

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

Contact person for additional information on the budget reports:

Name: Carrie Carlson
Title: Director of Business Services

Telephone: (916) 645-6350
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?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		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?		X
		• Adoption date of the LCAP or an update to the LCAP:	December 2020	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

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:

_____

_____

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

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

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		GS
SEA	Special Education Revenue Allocations		
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	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & 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 7400-7499	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		7300-7399	(934,622.00)	930,840.00	(3,782.00)	(946,411.00)	940,653.00	(5,758.00)	52.2%
9) 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 - B9)			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	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & 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									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	3,320.00	2,779.00	6,099.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,019,987.00	1,019,987.00	0.00	1,215,322.00	1,215,322.00	19.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	22,798,924.18	(8,390,028.37)	14,408,895.81				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	972.59	0.00	972.59				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,024.77	183,648.74	185,673.51				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	3,320.00	2,779.00	6,099.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
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	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			22,768,315.66	(8,311,515.68)	14,456,799.98				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			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 Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			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%
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	-27.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		409,830.00	409,830.00		156,120.00	156,120.00	-61.9%
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	0.00	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%

202

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	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									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	665,329.00	675,758.00	1,341,087.00	660,000.00	26,837.00	686,837.00	-48.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,359,087.00	2,359,087.00		3,027,840.00	3,027,840.00	28.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			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%
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' 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%
Certificated Pupil Support Salaries		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%
Certificated Supervisors' and Administrators' Salaries		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%
Other Certificated Salaries		1900	32,765.00	224,936.00	257,701.00	51,416.00	228,976.00	280,392.00	8.8%
TOTAL, CERTIFICATED SALARIES			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%
CLASSIFIED SALARIES									
Classified Instructional 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%
Classified Support Salaries		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%
Classified Supervisors' and Administrators' Salaries		2300	545,848.00	581,410.00	1,127,258.00	607,344.00	602,602.00	1,209,946.00	7.3%
Clerical, Technical and Office Salaries		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%
Other Classified Salaries		2900	565,995.00	27,580.00	593,575.00	490,451.00	29,577.00	520,028.00	-12.4%
TOTAL, CLASSIFIED SALARIES			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%
EMPLOYEE BENEFITS									
STRS		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%
PERS		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%
OASDI/Medicare/Alternative		3301-3302	864,239.00	335,967.00	1,200,206.00	902,781.00	354,558.00	1,257,339.00	4.8%
Health and Welfare Benefits		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%
Unemployment Insurance		3501-3502	16,854.00	4,271.00	21,125.00	17,327.00	4,442.00	21,769.00	3.0%
Workers' Compensation		3601-3602	445,928.00	113,414.00	559,342.00	465,837.00	119,308.00	585,145.00	4.6%
OPEB, Allocated		3701-3702	174,622.00	0.00	174,622.00	181,444.00	0.00	181,444.00	3.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	460,782.00	87,965.00	548,747.00	439,151.00	87,572.00	526,723.00	-4.0%
TOTAL, EMPLOYEE BENEFITS			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		4100	698,300.00	827,597.00	1,525,897.00	458,000.00	373,356.00	831,356.00	-45.5%
Books and Other Reference Materials		4200	12,509.00	11,319.00	23,828.00	500.00	0.00	500.00	-97.9%
Materials and Supplies		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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	274,373.00	188,723.00	463,096.00	118,500.00	46,000.00	164,500.00	-64.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	-25.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	98,916.00	267,610.00	366,526.00	35,534.00	67,487.00	103,021.00	-71.9%
Dues and Memberships		5300	39,401.00	745.00	40,146.00	45,542.00	140.00	45,682.00	13.8%
Insurance		5400 - 5450	545,938.00	0.00	545,938.00	776,858.00	0.00	776,858.00	42.3%
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	7.1%
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	-36.5%
Transfers of Direct Costs		5710	(7,832.00)	7,832.00	0.00	(3,500.00)	3,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	-12.3%
Communications		5900	132,963.00	5,600.00	138,563.00	142,600.00	7,500.00	150,100.00	8.3%
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	-7.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & 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									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,570.00	0.00	25,570.00	25,000.00	0.00	25,000.00	-2.2%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	61,218.00	61,218.00	0.00	62,000.00	62,000.00	1.3%
Payments to County Offices		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 JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	33,886.00	0.00	33,886.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,886.00	0.00	33,886.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	187,000.00	0.00	187,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	334,070.00	930.00	335,000.00	320,000.00	0.00	320,000.00	-4.5%
Other Authorized Interfund Transfers Out		7619	23,360.00	0.00	23,360.00	25,360.00	0.00	25,360.00	8.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			544,430.00	930.00	545,360.00	345,360.00	0.00	345,360.00	-36.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(11,531,772.00)	11,531,772.00	0.00	(11,327,006.00)	11,327,006.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,531,772.00)	11,531,772.00	0.00	(11,327,006.00)	11,327,006.00	0.00	0.0%
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)	-32.5%

210

Description	Function Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & 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 Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & 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									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	3,320.00	2,779.00	6,099.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,019,987.00	1,019,987.00	0.00	1,215,322.00	1,215,322.00	19.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			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		
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)			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		
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)			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%
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)			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			
10) 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	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
	JUNE									
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	8010-8019		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	8020-8079		32,379.00		114.00	995,514.00		26,450,798.00	1,236,047.00	(4,155.00)
Miscellaneous Funds	8080-8099			(516,134.00)	(1,032,269.00)	(596,733.00)	(709,581.00)	(688,179.00)	(688,179.00)	(688,179.00)
Federal Revenue	8100-8299		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	8300-8599					418,739.00	0.00	479,588.00	963,606.00	0.00
Other Local Revenue	8600-8799		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	8910-8929					0.00	0.00	0.00		0.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,326,335.00	819,922.00	1,284,866.00	2,883,846.00	1,330,142.00	28,579,811.00	4,529,336.00	1,328,913.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,579,334.00	2,801,555.00	2,834,965.00	2,849,831.00	2,905,622.00	156,212.00	5,653,527.00	2,836,634.00
Classified Salaries	2000-2999		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	3000-3999		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	4000-4999		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	5000-5999		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	6000-6599		3,546.00	7,347.00	10,738.00	0.00	120,606.00	826.00	4,449.00	0.00
Other Outgo	7000-7499		201,311.00			22,676.00	0.00		(74,442.00)	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,621,668.00	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	9111-9199									
Accounts Receivable	9200-9299		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	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
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	9500-9599		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	9610									
Current Loans	9640		(14,000,000.00)						7,000,000.00	
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
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	9910		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)	(2,194.00)
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
	JUNE								
A. BEGINNING CASH		11,618,644.00	6,431,607.00	15,096,459.00	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	10,966.00	4,364,419.00		(1.00)	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)			(12,566,800.00)	(12,566,800.00)
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	626,695.00	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	896,663.00	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	324,329.00	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		1.00	147,547.00	147,547.00
Other Outgo	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	9111-9199							0.00	
Accounts Receivable	9200-9299	22,059.00	(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		22,059.00	(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									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		22,059.00	(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	15,096,459.00	10,409,210.00	2,938,670.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,938,664.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			2,938,670.00	15,828,630.00	12,400,350.00	9,071,024.00	4,980,060.00	596,445.00	30,065,724.00	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)	(968,248.00)	(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	394,203.00	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	2,494,835.00	1,623,530.00	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	2,891,628.00	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	8,150.00	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	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
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		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	9610									
Current Loans	9640		(16,000,000.00)						8,000,000.00	
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	(15,571,291.00)	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		0.00	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)
E. NET INCREASE/DECREASE (B - C + D)			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)
F. ENDING CASH (A + E)			15,828,630.00	12,400,350.00	9,071,024.00	4,980,060.00	596,445.00	30,065,724.00	12,390,934.00	8,466,460.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
	JUNE								
A. BEGINNING CASH		8,466,460.00	3,071,910.00	10,899,831.00	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		(2.00)	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)			(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	
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	
Accounts Receivable	9200-9299	22,058.00	(350.00)	(233.00)	(3,312,394.00)			4,729,665.00	
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	
SUBTOTAL		22,058.00	(350.00)	(233.00)	(3,312,394.00)	0.00	0.00	4,729,665.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599		(4,634.00)	3,675.00	(3,483,330.00)			0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640		8,000,000.00		0.00			0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	7,995,366.00	3,675.00	(3,483,330.00)	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							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	
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	8010-8099	1,041,329.00	0.00%	1,041,329.00	0.00%	1,041,329.00
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	4,792,580.00	0.00%	4,792,580.00	0.00%	4,792,580.00
4. Other Local Revenues	8600-8799	3,404,677.00	0.00%	3,404,677.00	0.00%	3,404,677.00
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)		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)		(4,639,099.00)		(6,673,868.00)		(7,995,756.00)
D. FUND BALANCE						
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): 6,975

District's ADA Standard Percentage Level: 1.0%

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	6,661	6,672		
Charter School				
Total ADA	**6,661**	**6,672**	**N/A**	**Met**
Second Prior Year (2018-19)				
District Regular	6,734	6,778		
Charter School				
Total ADA	**6,734**	**6,778**	**N/A**	**Met**
First Prior Year (2019-20)				
District Regular	6,858	6,947		
Charter School		0		
Total ADA	**6,858**	**6,947**	**N/A**	**Met**
Budget Year (2020-21)				
District Regular	6,975			
Charter School	0			
Total ADA	**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): 6,975

District's Enrollment Standard Percentage Level: 1.0%

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	Enrollment 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**
Budget 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 COLA[1] and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

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

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	6,965.68	6,994.33	7,045.00	7,115.00
b. Prior Year ADA (Funded)		6,965.68	6,994.33	7,045.00
c. Difference (Step 1a minus Step 1b)		28.65	50.67	70.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.41%	0.72%	0.99%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		64,268,689.00	59,363,324.00	59,909,084.00
b1. COLA percentage			0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		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%
LCFF Revenue Standard (Step 3, plus/minus 1%):		**-.59% to 1.41%**	**-.28% to 1.72%**	**-.01% to 1.99%**

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
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%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**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) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
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)	8,369,811.00		
Budget Year (2020-21)	7,739,265.00	-7.53%	Yes
1st Subsequent Year (2021-22)	8,070,953.00	4.29%	No
2nd Subsequent Year (2022-23)	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.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2019-20)	14,723,394.00		
Budget Year (2020-21)	14,568,615.00	-1.05%	Met
1st Subsequent Year (2021-22)	13,847,283.00	-4.95%	Met
2nd Subsequent Year (2022-23)	13,847,283.00	0.00%	Met

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

First Prior Year (2019-20)	14,346,378.00		
Budget Year (2020-21)	12,209,677.00	-14.89%	Not Met
1st Subsequent Year (2021-22)	12,150,304.00	-0.49%	Met
2nd Subsequent Year (2022-23)	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? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	79,612,367.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	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 reserves[1] as a percentage of total expenditures and other financing uses[2] 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%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

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): 6,994

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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):

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	79,612,367.00	81,471,564.00	83,389,387.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	79,612,367.00	81,471,564.00	83,389,387.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,388,371.01	2,444,146.92	2,501,681.61
6. Reserve Standard - by Amount ($71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**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 significently 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 commitments[1] 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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases				
Certificates of Participation	See below			
General Obligation Bonds		51/861x	51/743x	114,725,000
Supp Early Retirement Program		01/0000/8xxx	01/0000/7439	205,180
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
2015 Refunding Mello-Roos Bonds		49/8622	49/743x	9,834,612
Series 2016 Refunding COP		49/8622	49/743x	66,155,000
Series 2017 Refunding COP		49/8622	49/743x	50,310,000
Series 2019 Refunding COP		49/8622	49/743x	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**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) — 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	0

4. OPEB Liabilities

a. Total OPEB liability	7,109,917.00
b. OPEB plan(s) fiduciary net position (if applicable)	4,709,190.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	2,400,727.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2019

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	181,444.00	181,444.00	181,444.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	342,562.00	423,180.00	498,406.00
d. Number of retirees receiving OPEB benefits	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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

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:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	325,000	

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	4,424,000	4,482,000	4,525,000
3. Percent of H&W cost paid by employer	$14,424 per FTE cap	$14,424 per FTE cap	$14,424 per FTE cap
4. Percent projected change in H&W cost over prior year	-3.0%	1.3%	1.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	518,000	528,000	546,000
3. Percent change in step & column over prior year	1.7%	1.7%	1.7%

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 102,000

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

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

		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	2,280,000	2,430,000	2,430,000
3.	Percent of H&W cost paid by employer	$14,424 per FTE cap	$14,424 per FTE cap	$14,424 per FTE cap
4.	Percent projected change in H&W cost over prior year	-2.4%	6.6%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	134,000	138,000	142,000
3.	Percent change in step & column over prior year	1.4%	1.4%	1.4%

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

		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	668,000	682,000	682,000
3. Percent of H&W cost paid by employer	$14,424 per FTE cap	$14,424 per FTE cap	$14,424 per FTE cap
4. Percent projected change in H&W cost over prior year	2.3%	2.1%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	202,000	80,000	60,000
3. Percent change in step & column over prior year	4.0%	2.2%	1.1%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	114,000	116,000	116,000
3. Percent change in cost of other benefits over prior year	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?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	December 2020

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	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

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE 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 School Year Program Update

AGENDA ITEM AREA:
Information/Discussion

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Superintendent

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 25, 2020

ROLL CALL REQUIRED:
No

BACKGROUND:

The district has spent many hours planning for the opening of schools in the fall. This has been completed in an environment of ever-changing guidance. The district will provide the board with an update of activities and the results of a recent completed parent survey.

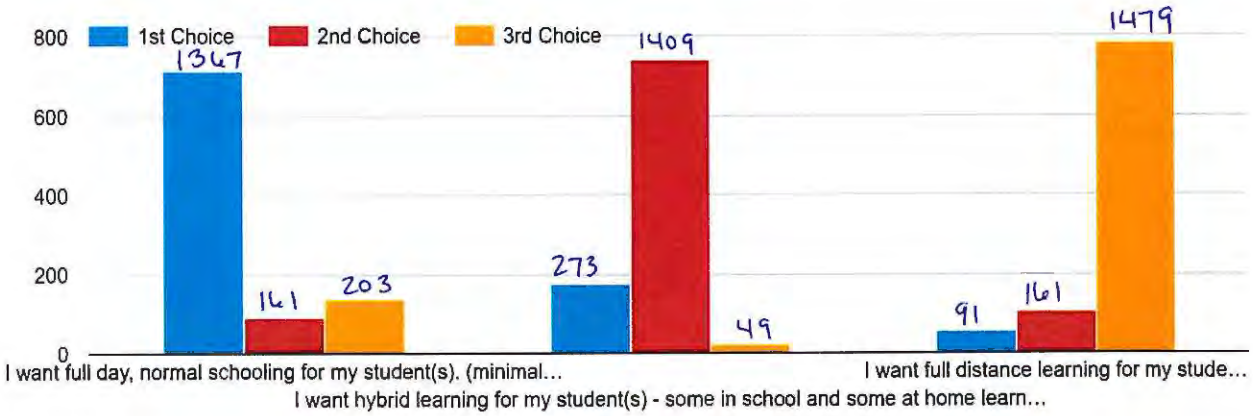
RECOMMENDATION:
The administration recommends discussion of the information.

WPUSD 2000-21 Educational Program Survey

June 18, 2020

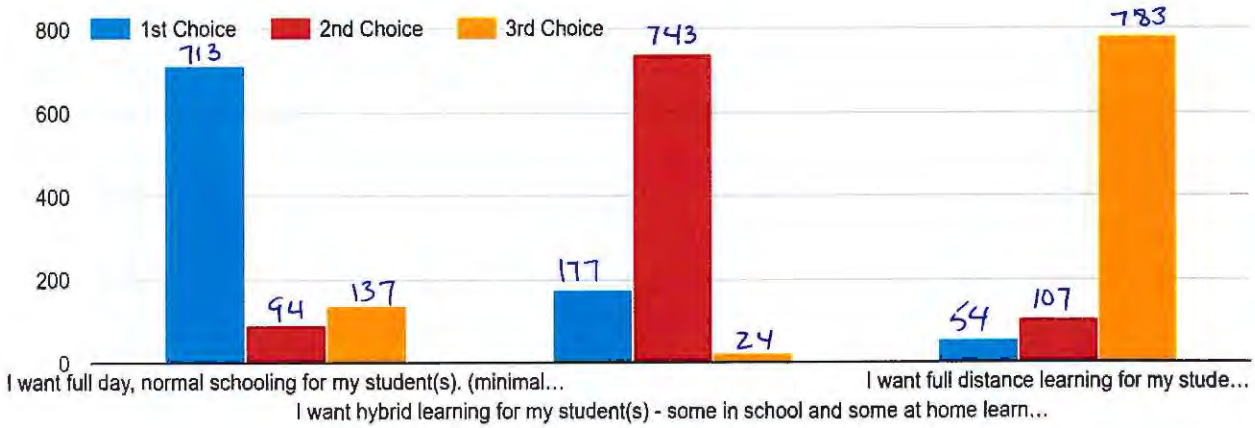
Elementary Responses

Rank (1st, 2nd, 3rd) your educational program preference for next year.



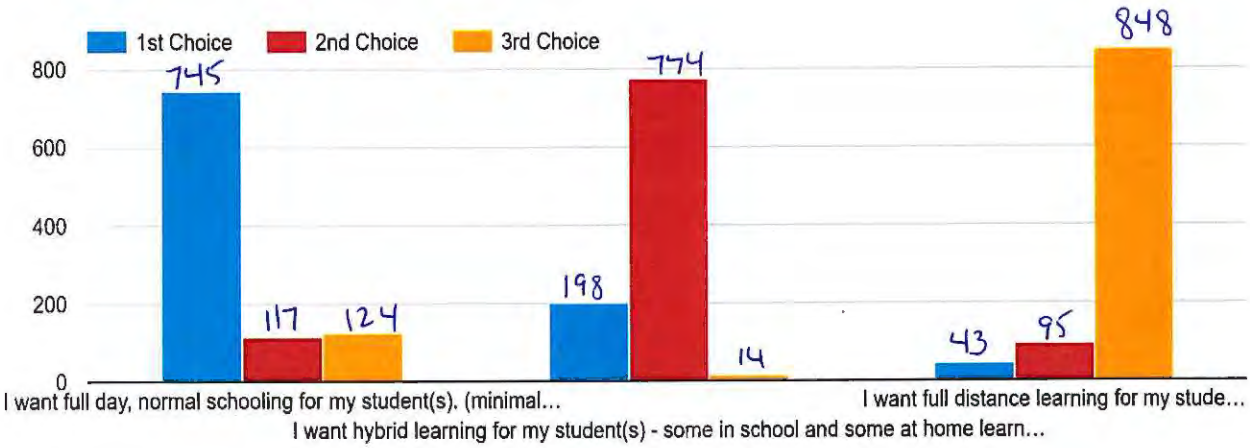
Middle School Responses

Rank (1st, 2nd, 3rd) your educational program preference for next year.

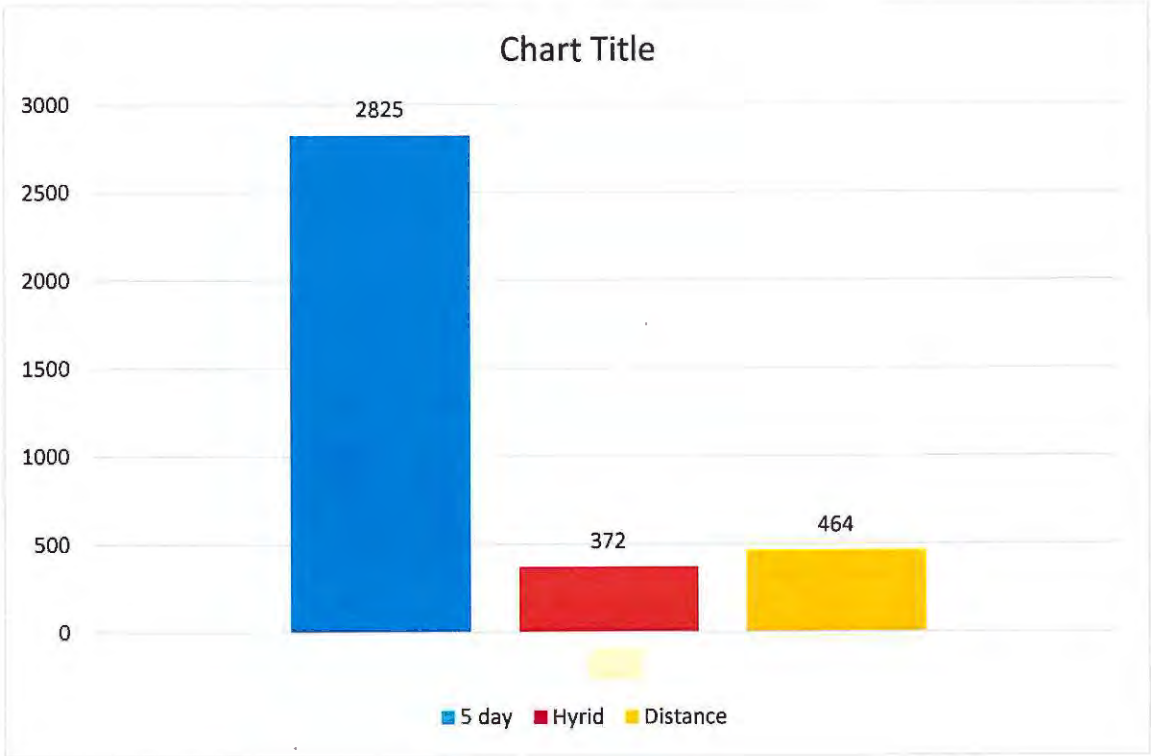


High School Responses

Rank (1st, 2nd, 3rd) your educational program preference for next year.



All Responses



State of California—Health and Human Services Agency
California Department of Public Health

SONIA Y. ANGELL, MD, MPH
State Public Health Officer & Director

GAVIN NEWSOM
Governor

June 18, 2020

GUIDANCE FOR THE USE OF FACE COVERINGS

Because of our collective actions, California has limited the spread of COVID-19 and associated hospitalizations and deaths in our state. Still, the risk for COVID-19 remains and the increasing number of Californians who are leaving their homes for work and other needs, increases the risk for COVID-19 exposure and infection.

Over the last four months, we have learned a lot about COVID-19 transmission, most notably that people who are infected but are asymptomatic or pre-symptomatic play an important part in community spread. The use of face coverings by everyone can limit the release of infected droplets when talking, coughing, and/or sneezing, as well as reinforce physical distancing.

This document updates existing CDPH guidance for the use of cloth face coverings by the general public when outside the home. It mandates that face coverings be worn state-wide in the circumstances and with the exceptions outlined below. It does not substitute for existing guidance about social distancing and handwashing.

Guidance

People in California must wear face coverings when they are in the high-risk situations listed below:

- Inside of, or in line to enter, any indoor public space;[1]
- Obtaining services from the healthcare sector in settings including, but not limited to, a hospital, pharmacy, medical clinic, laboratory, physician or dental office, veterinary clinic, or blood bank;[2]
- Waiting for or riding on public transportation or paratransit or while in a taxi, private car service, or ride-sharing vehicle;
- Engaged in work, whether at the workplace or performing work off-site, when:
    - Interacting in-person with any member of the public;
    - Working in any space visited by members of the public, regardless of whether anyone from the public is present at the time;

[1] Unless exempted by state guidelines for specific public settings (e.g., school or childcare center)
[2] Unless directed otherwise by an employee or healthcare provider

    - Working in any space where food is prepared or packaged for sale or distribution to others;
    - Working in or walking through common areas, such as hallways, stairways, elevators, and parking facilities;
    - In any room or enclosed area where other people (except for members of the person's own household or residence) are present when unable to physically distance.
- Driving or operating any public transportation or paratransit vehicle, taxi, or private car service or ride-sharing vehicle when passengers are present. When no passengers are present, face coverings are strongly recommended.
- While outdoors in public spaces when maintaining a physical distance of 6 feet from persons who are not members of the same household or residence is not feasible.

The following individuals are exempt from wearing a face covering:

- Persons age two years or under. These very young children must not wear a face covering because of the risk of suffocation.
- Persons with a medical condition, mental health condition, or disability that prevents wearing a face covering. This includes persons with a medical condition for whom wearing a face covering could obstruct breathing or who are unconscious, incapacitated, or otherwise unable to remove a face covering without assistance.
- Persons who are hearing impaired, or communicating with a person who is hearing impaired, where the ability to see the mouth is essential for communication.
- Persons for whom wearing a face covering would create a risk to the person related to their work, as determined by local, state, or federal regulators or workplace safety guidelines.
- Persons who are obtaining a service involving the nose or face for which temporary removal of the face covering is necessary to perform the service.
- Persons who are seated at a restaurant or other establishment that offers food or beverage service, while they are eating or drinking, provided that they are able to maintain a distance of at least six feet away from persons who are not members of the same household or residence.
- Persons who are engaged in outdoor work or recreation such as swimming, walking, hiking, bicycling, or running, when alone or with household members, and when they are able to maintain a distance of at least six feet from others.

- Persons who are incarcerated. Prisons and jails, as part of their mitigation plans, will have specific guidance on the wearing of face coverings or masks for both inmates and staff.

Note: Persons exempted from wearing a face covering due to a medical condition who are employed in a job involving regular contact with others should wear a non-restrictive alternative, such as a face shield with a drape on the bottom edge, as long as their condition permits it.

Background

What is a cloth face covering?

A cloth face covering is a material that covers the nose and mouth. It can be secured to the head with ties or straps or simply wrapped around the lower face. It can be made of a variety of materials, such as cotton, silk, or linen. A cloth face covering may be factory-made or sewn by hand or can be improvised from household items such as scarfs, T-shirts, sweatshirts, or towels.

How well do cloth face coverings work to prevent spread of COVID-19?

There is scientific evidence to suggest that use of cloth face coverings by the public during a pandemic could help reduce disease transmission. Their primary role is to reduce the release of infectious particles into the air when someone speaks, coughs, or sneezes, including someone who has COVID-19 but feels well. Cloth face coverings are not a substitute for physical distancing, washing hands, and staying home when ill, but they may be helpful when combined with these primary interventions.

When should I wear a cloth face covering?

You should wear face coverings when in public places, particularly when those locations are indoors or in other areas where physical distancing is not possible

How should I care for a cloth face covering?

It's a good idea to wash your cloth face covering frequently, ideally after each use, or at least daily. Have a bag or bin to keep cloth face coverings in until they can be laundered with detergent and hot water and dried on a hot cycle. If you must re-wear your cloth face covering before washing, wash your hands immediately after putting it back on and avoid touching your face. Discard cloth face coverings that:

- No longer cover the nose and mouth
- Have stretched out or damaged ties or straps
- Cannot stay on the face
- Have holes or tears in the fabric

###

`WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE 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:
Adoption of Revised/New Exhibits/Policies/Regulations

AGENDA ITEM AREA:
Action

REQUESTED BY:
Scott Leaman
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 25, 2020

ROLL CALL REQUIRED:
No

BACKGROUND:
These new and/or revised exhibits/policies/regulations are now being presented for approval by the Board of Trustees.

- AR 0420.4 – Charter School Authorization

RECOMMENDATION:
Administration recommends the Board of Trustees approve the new and revised Exhibits, Policies, and Regulations as submitted.

wp/rk/factform

CHARTER SCHOOL AUTHORIZATION

Petition Signatures

A petition for the establishment of a start-up charter school must be signed by one of the following: (Education Code 47605)

1. A number of parents/guardians equivalent to at least one-half of the number of students that the charter school estimates will enroll in the charter school for its first year of operation

2. A number of teachers equivalent to at least one-half of the number of teachers that the charter school estimates will be employed at the school during its first year of operation

A petition that proposes to convert an existing public school to a charter school must be signed by at least 50 percent of the permanent status teachers currently employed at the school. (Education Code 47605)

(cf. 4116 - Permanent/Probationary Status)

Any petition circulated to collect signatures shall include a prominent statement explaining that a parent/guardian's signature means that the parent/guardian is meaningfully interested in having a child attend the charter school, or a teacher's signature means that the teacher is meaningfully interested in teaching at the charter school. (Education Code 47605)

Staff Advisory Committee

The Superintendent or designee may establish a staff advisory committee to evaluate the completeness of a charter petition based on the requirements in Education Code 47605 and to identify any concerns that should be addressed on the petitioners.

(cf. 2230 - Representative and Deliberative Groups)

Components of Charter Petition

All charter petitions shall comply with the applicable requirements of Education Code 47605, other state and federal laws, and district policies.

A charter petition shall include affirmations that the charter school will be nonsectarian in its programs, admission policies, employment practices, and operations; will not charge

CHARTER SCHOOL AUTHORIZATION (continued)

tuition; and will not discriminate against a student on the basis of characteristics listed in Education Code 220. The petition shall also contain reasonably comprehensive descriptions of: (Education Code 47605)

1. The educational program of the proposed school, designed, among other things, to identify those whom the school is attempting to educate, what it means to be an "educated person" in the 21st century, and how learning best occurs. The goals identified in that program shall include the objective of enabling students to become self-motivated, competent, and lifelong learners.

   The petition shall include a description of the charter school's annual goals for all students and for each numerically significant subgroup of students identified pursuant to Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students. These goals shall be aligned with the state priorities listed in Education Code 52060 that apply to the grade levels served. The petition also shall describe specific annual actions to achieve those goals. The petition may identify additional priorities established for the proposed school, goals aligned with those priorities, and specific annual actions to achieve those goals.

(cf. 0420.41 - Charter School Oversight)
(cf. 0460 - Local Control and Accountability Plan)

   If the proposed charter school will serve high school students, the petition shall describe the manner in which the school will inform parents/guardians about the transferability of courses to other public high schools and the eligibility of courses to meet college entrance requirements. Courses offered by the charter school that are accredited by the Western Association of Schools and Colleges may be considered transferable, and courses approved by the University of California or the California State University as creditable under the "a-g" admissions criteria may be considered to meet college entrance requirements.

2. The measurable student outcomes identified for use by the charter school. *Student outcomes* means the extent to which all students of the school demonstrate that they have attained the skills, knowledge, and attitudes specified as goals in the school's educational program, including outcomes that address increases in student academic achievement both schoolwide and for each numerically significant subgroup of students served by the charter school. The student outcomes shall align with the state priorities identified in Education Code 52060 that apply for the grade levels served by the charter school.

CHARTER SCHOOL AUTHORIZATION (continued)

3. The method by which student progress in meeting the identified student outcomes is to be measured. To the extent practicable, the method for measuring student outcomes for state priorities shall be consistent with the way information is reported on a school accountability report card.

(cf. 0510 – School Accountability Report Card)

4. The governance structure of the charter school, including, but not limited to, the process to be followed by the school to ensure parent/guardian involvement.

5. The qualifications to be met by individuals to be employed by the charter school.

6. The procedures that the charter school will follow to ensure the health and safety of students and staff, including the following requirement:

   a. Each charter school employee shall furnish the school with a criminal record summary as described in Education Code 44237.

   b. The charter school shall develop a school safety plan which includes the topics listed in Education Code 32282(a)(2)(A)-(J).

   c. The charter school's safety plan shall be reviewed and updated by March 1 each year.

7. The means by which the charter school will achieve a balance of racial and ethnic students, special education students, and English learner students, including redesignated fluent English proficient students, that is reflective of the general population residing within the district's territorial jurisdiction.

8. The charter school's student admission policy. The petition shall, in accordance with Education Code 47605(e), specify procedures for determining enrollment when the number of applicants exceeds the school's capacity, including requirements for the use of a public random drawing, admission preferences, and priority order of preferences as required by law and subject to Board approval.

9. The manner in which annual, independent financial audits shall be conducted, which shall employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies shall be resolved to the Governing Board's satisfaction.

CHARTER SCHOOL AUTHORIZATION (continued)

10. The procedures by which students can be suspended or expelled for disciplinary reasons or otherwise involuntarily removed for any reason, including an explanation of how the charter school will comply with federal and state constitutional procedural and substantive due process requirements as specified in Education Code 47605~~(b)~~. **and a statement that the suspension procedures will include requirements pertaining to the provision of homework assignments to suspended students as specified in Education Code 47606.2.**

    Such procedures shall also include processes by which the charter school will notify the superintendent of a district, and ~~request to~~ **by which the charter school may** be notified by **the superintendent of** a district, ~~about~~ **when** a student **or former student of the charter school is expelled or subject to any of** ~~when~~ the circumstances specified in Education Code 47605(~~d~~**e)(3)** ~~exist~~.

11. The manner by which staff members of the charter school will be covered by the State Teachers' Retirement System, the Public Employees' Retirement System, or federal social security.

12. The public school attendance alternatives for students residing within the district who choose not to attend charter schools.

13. A description of the rights of any district employee upon leaving district employment to work in the charter school and of any rights of return to the district after employment at the charter school.

14. The procedures to be followed by the charter school and the Board to resolve disputes relating to charter provisions.

15. A declaration as to whether or not the charter school will be deemed the exclusive public school employer of the school's employees for purposes of collective bargaining under Government Code 3540-3549.3.

16. Consistent with 5 CCR 11962, the procedures to be used if the charter school closes, including, but not limited to: (5 CCR 11962)

    a. Designation of a responsible entity to conduct closure-related activities

    b. Notification to parents/guardians, the Board, the county office of education, the special education local plan area in which the charter school participates,

CHARTER SCHOOL AUTHORIZATION (continued)

the retirement systems in which the school's employees participate, and the California Department of Education, providing at least the following information:

(1) The effective date of the closure

(2) The name(s) and contact information of the person(s) to whom reasonable inquiries may be made regarding the closure

(3) The students' districts of residence

(4) The manner in which parents/guardians may obtain copies of student records, including specific information on completed courses and credits that meet graduation requirements

c. Provision of a list of students at each grade level, the classes they have completed, and their districts of residence to the responsible entity designated in accordance with item #16a above

d. Transfer and maintenance of all student records, all state assessment results, and any special education records to the custody of the responsible entity designated in accordance with item #16a above, except for records and/or assessment results that the charter may require to be transferred to a different entity

e. Transfer and maintenance of personnel records in accordance with applicable law

f. Completion of an independent final audit within six months after the closure of the charter school that includes an accounting of all financial assets and liabilities pursuant to 5 CCR 11962 and an assessment of the disposition of any restricted funds received by or due to the school

g. Disposal of any net assets remaining after all liabilities of the charter school have been paid or otherwise addressed pursuant to 5 CCR 11962

h. Completion and filing of any annual reports required pursuant to Education Code 47604.33

i. Identification of funding for the activities identified in item #16a-h above

CHARTER SCHOOL AUTHORIZATION (continued)

Charter school petitioners shall provide information to the Board regarding the proposed operation and potential effects of the school, including, but not limited to: (Education Code 47605)

1. The facilities to be used by the charter school, including where the school intends to locate

(cf. 7160 - Charter School Facilities)

2. The manner in which administrative services of the charter school are to be provided

3. Potential civil liability effects, if any, upon the charter school and district

4. Financial statements that include a proposed first-year operational budget, including start-up costs and cash-flow and financial projections for the first three years of operation

5. If the charter school is to be operated by or as a nonprofit public benefit corporation, the names and relevant qualifications of all persons whom the petitioner nominates to serve on the governing body of the charter school

Location of Charter School

Unless otherwise exempted by law, the charter petition shall identify a single charter school that will operate within the geographic boundaries of the district. A charter school may propose to operate at multiple sites within the district as long as each location is identified in the petition. (Education Code 47605, 47605.1)

A charter school may establish a resource center, meeting space, or other satellite facility within the jurisdiction of the school district where the charter school is physically located if both of the following conditions are met: (Education Code 47605.1)

1. The facility is used exclusively for the educational support of students who are enrolled in nonclassroom-based independent study of the charter school.

2. The charter school provides its primary educational services in, and a majority of the students it serves are residents of, the county in which the school is authorized.