



Cupertino Union
School District

2020-2021
Adoption Budget,
Financial & SACS
Report



CUPERTINO UNION SCHOOL DISTRICT

2020-2021 ADOPTION BUDGET

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CUPERTINO UNION SCHOOL DISTRICT

2020-2021 ADOPTION BUDGET

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Cupertino Union School District

MISSION STATEMENT

The mission of the Cupertino Union School District is to provide a child-centered environment that cultivates character, fosters academic excellence, and embraces diversity. District families, community, and staff join as partners to develop creative, exemplary learners with the skills and enthusiasm to contribute to a constantly changing global society.



Cupertino Union School District

Board Strategic Goals/Priorities

1. Maintain a keen focus on ensuring student academic success and development of the whole child.
2. Continue to ensure fiscal solvency (to include no deficit spending, a balanced budget) and make significant progress toward generating new revenue.
3. Continue to make progress toward building a district-wide system for enrollment that is equitable and balanced for the entire District and which will withstand the impact of the inevitable ebbs and flows of enrollment.
4. Engage in a comprehensive community process to create a long-range strategic plan that clarifies our vision for students and major goals and priorities for CUSD.
5. Support the critical communication components of the above priorities and continue to build a district-wide culture of trust and transparency.

OVERVIEW

- Budget Calendar
- Basis for Budget Presentation – by Fund
- Standardized Account Code Structure (SACS)
- Chart of Accounts

2020-2021 Budget Development Calendar

Phase I	
May 21, 2020	2020-2021 Preliminary Budget Update to the Board
May 27, 2020	Budget Advisory Committee Meeting
June 4, 2020	2020-2021 Preliminary Budget/Assumptions to the Board (May Revision)
June 18, 2020	Board Adoption of 2020-2021 District Budget. Hold a Public Hearing on Budget Adoption (Local Control Accountability Plan (LCAP) extended to Dec 2020 due to COVID-19)
Phase II	
August 13, 2020	Present 2020-2021 Revised Budget (45 Days after based on final State Budget) to the Board for approval
September 10, 2020	Present 2019-2020 Unaudited Actuals to the Board
September 16, 2020	Budget Advisory Committee Meeting (Approved Budget)
December 2, 2020	Budget Advisory Committee Meeting (First Interim)
December 10, 2020	Present 2020-2021 First Interim Budget to the Board
December 17, 2020	Present 2020-2021 First Interim Budget to the Board for approval
Phase III	
January 7, 2021	Present 2019-2020 Audit Report to the Board
January 7, 2021	Present Governor's January budget update to the Board
February 24, 2021	Budget Advisory Committee Meeting (Second Interim)
February 25, 2021	Present 2020-2021 Second Interim Budget to the Board
March 11, 2021	Present 2020-2021 Second Interim Budget to the Board for approval

BASIS FOR BUDGET PRESENTATION – BY FUND

The accounting system of Cupertino Union School District is organized and operated on the basis of self-balancing accounts, which comprise its assets, liabilities and fund balances, revenues and expenditures as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various types of funds, as defined by the California State Accounting Manual, are as follows:

General Funds (Funds 01-09):

The general funds are used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in these funds. These funds are divided into unrestricted and restricted general funds. The unrestricted general funds are used to account for those projects and activities that are funded with unrestricted revenues. The restricted general funds are used to account for those projects and activities that are funded by external revenue sources that are legally restricted by the donor to specific purposes. The district's unrestricted general funds comprise *General Fund* and *Non-Prop 20 Lottery Fund*. The restricted general funds comprise *Special Education*, *Prop 20 Lottery*, *Local Revenues* and *Categorical Programs*.

Cafeteria Special Revenue Funds (Fund 13):

This fund is used to account separately for federal, state, and local resources to operate food services program (*Education Code* sections 38090 and 38093).

Building Funds (Fund 21, 24):

The fund (Fund 24) exists primarily to account separately for proceeds from the sale of bonds (*Education Code* section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option to purchase of real property (*Education Code* section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* section 41003). Expenditures in Fund 21, Building Fund, are most commonly made against the 6000 object codes for Capital Outlay.

The principal revenues and other sources in this fund are:

- Rental and Leases
- Interest
- Proceeds from the Sales of Bonds
- Proceeds from the Sale/Lease-Purchased of Lands and Buildings

Capital Facilities Fund (Fund 25):

This fund is used primarily to account separately for moneys received from fees levied on development projects as a condition of approval (*Education Code* sections 17620-17626 and *Government Code* section 65995 et seq.).

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

Debt Service Funds (Fund 51):

The debt service funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The district's debt service funds comprise Bond Interest and Redemption Fund, and Certificates of Participation Fund. The *Bond Interest and Redemption Fund* is used for the repayment of bonds issued for the district. The county auditor maintains control over the district's Bond Interest and Redemption Fund. The principal and interest on the bonds are paid by the county treasurer from taxes levied by the county auditor-controller. The *Certificates of Participation Fund* is used for the accumulation of resources for and the retirement of principal and interest of the outstanding Certificates of Participation (COPs).

Self-Insurance Funds (Fund 62 & 67):

The self-insurance funds are used to separate money received for self-insurance activities from other operating funds. The district has established two self-insurance funds: Health & Welfare and Workers' Compensation. Expense transactions recorded in these funds include the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR), administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Enterprise Fund (Fund 63):

The Enterprise fund is established to properly account for and record the activities of the District's Fee Based Preschool and Daycare Programs. The California Department of Education (CDE) and the California School Accounting Manual (CSAM) allow for the establishment of an Enterprise Fund that is financed and operated in a manner that is similar to that employed by private business enterprise with the intent of providing continuous goods or services primarily through charges to users.

California Department of Education
Standardized Account Code Structures (SACS)

As required by the Federal and State governments, the district implemented the SACS in 2000-2001. The standardized structure was developed to accomplish the objectives of establishing a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting transmission, accuracy and comparability and providing better information for use by administrators, parents, board members, legislators, and other interested in school finance.

STANDARDIZED ACCOUNT CODE STRUCTURE (SACS) LAYOUT						
Fund	Resource (Project/Reporting)	Project Year	Goal	Function (Activity)	Object	School (Use Optional)
XX	XXXX	X	XXXX	XXXX	XXXX	XXX

REVENUE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Not required except for Special Education Revenues	Not required	Required	Not required

EXPENDITURE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Required	Required	Required	Not required

The district's accounting data is organized and presented in the following fields as required by the CDE. These fields in sequence make up the account strings of the district's accounting numbers. These fields are defined by the California State Accounting Manual (CSAM) as follows:

CUSD Customized Chart of Accounts per SACS Structure								
Fund	Location	Resource	Goal	Function	Object	Local Program	Project Year	Cost Center
XX	XX	XXXX	XXXX	XXXX	XXXX	XXXX	X	XXXX

Chart of Accounts

Fund:

- Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.
- Identifies specific activities or defines certain objectives of the district in accordance with special regulations, restrictions, or limitations.

Location:

- Designates a specific school structure under a Principal's responsibility or a department under a manager's responsibility.

Resource:

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.

Goal:

- Accumulates costs by instructional goals and objectives of a school district.
- Identifies revenues for special education.
- Classifies financial information by subject matter and/or mode of education.

Function:

- Identifies activities or services performed to support or accomplish one or more goals or objectives.
- Describes the activity for which a service or material is acquired.

Object:

- Classifies revenues by source and type, such as Local Control Funding Formula (LCFF) sources, federal revenue, other state revenue, fees, and contracts.
- Classifies expenditures by type of commodity or services, such as certificated salaries, classified salaries, employee benefits, books, supplies, and services.

Local Program:

- The district's local program is a SACS optional code to use as an additional way of defining other activities outside the ranges defined in CSAM.
- This is also a unique locally defined code to classify local revenue by its specific description to allow tracking and reporting.
- Classifies expenditures to easily track the program's activity and can easily be tracked for its intended purpose.

Project Year:

- Classifies the activities of the same grant with different project years within the fiscal year.

Cost Center:

- Classifies the source of activity whether it's a school site or a department.

ADA and Enrollment Data

- CBEDS Enrollment Report
- Average Daily Attendance (ADA) @ P-2
- CBEDS Enrollment vs P-2 ADA

ADA and Enrollment Historic Data

The average daily attendance is a calculation of the number of students in class on an average day. The ADA determined for the attendance period ended before April 15 (P-2 ADA) is the base for the LCFF calculation. Before the P-2 ADA is available, the district uses the CBEDS (California Basic Educational Data System) enrollment in October and the percentage of ADA as of CBEDS enrollment historic data to project the P-2 ADA.

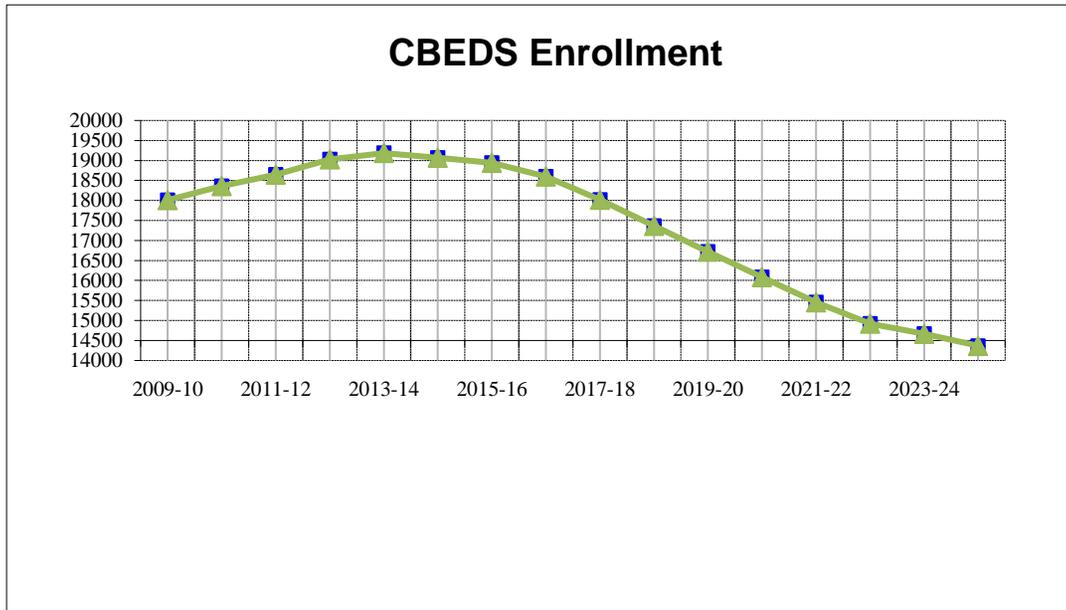
The charts on the following pages demonstrate the historical data of the district's CBEDS enrollment, Average Daily Attendance (ADA) at P-2, and Percentage of P-2 ADA vs CBEDS Enrollment over the last 16 years and the estimated enrollment for the next 5 years using the district's conservative demographer's report.

CUPERTINO UNION SCHOOL DISTRICT

CBEDS Enrollment Report

FY 2009-10 through 2024-25

FISCAL YEAR	CBEDS Enrollme	% Incr.	Inc/Dec Over PY
2009-10	18,008	1.67%	288
2010-11	18,360	1.95%	352
2011-12	18,645	1.55%	285
2012-13	19,028	2.05%	383
2013-14	19,184	0.82%	156
2014-15	19,068	-0.60%	(116)
2015-16	18,939	-0.68%	(129)
2016-17	18,598	-1.80%	(341)
2017-18	18,017	-3.12%	(581)
2018-19	17,363	-3.63%	(654)
2019-20 +	16,719	-3.71%	(644)
2020-21 *	16,083	-3.80%	(636)
2021-22 *	15,458	-3.89%	(625)
2022-23 *	14,919	-3.49%	(539)
2023-24 *	14,670	-1.67%	(249)
2024-25 *	14,368	-2.06%	(302)



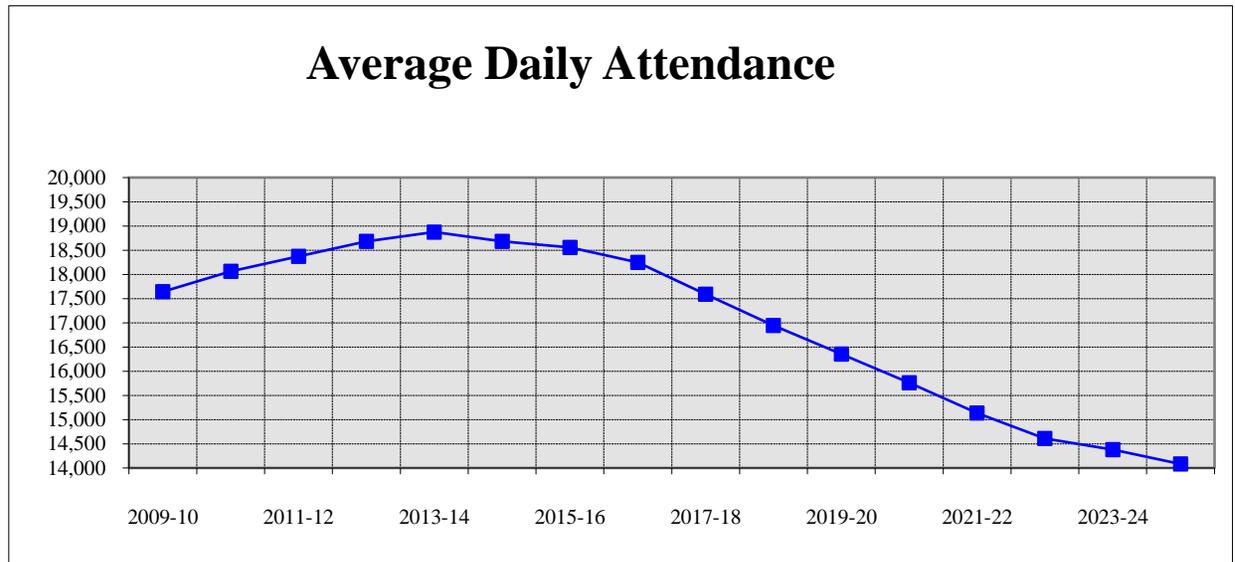
+ Estimate using P-1 Report, the State waived P-2 reporting due to COVID-19

* Estimates using the demographer's conservative report

**CUPERTINO UNION SCHOOL DISTRICT
AVERAGE DAILY ATTENDANCE (ADA) AT P-2**

FY 2009-10 through 2024-25

FISCAL YEAR	ADA @ P-2	% Incr.	Inc/Dec Over PY
2009-10	17,641	2.02%	350
2010-11	18,064	2.40%	423
2011-12	18,370	1.69%	306
2012-13	18,679	1.68%	309
2013-14	18,874	1.04%	195
2014-15	18,681	-1.02%	(193)
2015-16	18,554	-0.68%	(127)
2016-17	18,249	-1.65%	(305)
2017-18	17,586	-3.63%	(662)
2018-19	16,945	-3.65%	(642)
2019-20	+ 16,351	-3.50%	(593)
2020-21	* 15,763	-3.60%	(589)
2021-22	* 15,134	-3.99%	(629)
2022-23	* 14,609	-3.47%	(525)
2023-24	* 14,376	-1.59%	(233)
2024-25	* 14,081	-2.05%	(295)



+ Estimate using P-1 Report, the State waived P-2 reporting due to COVID-19

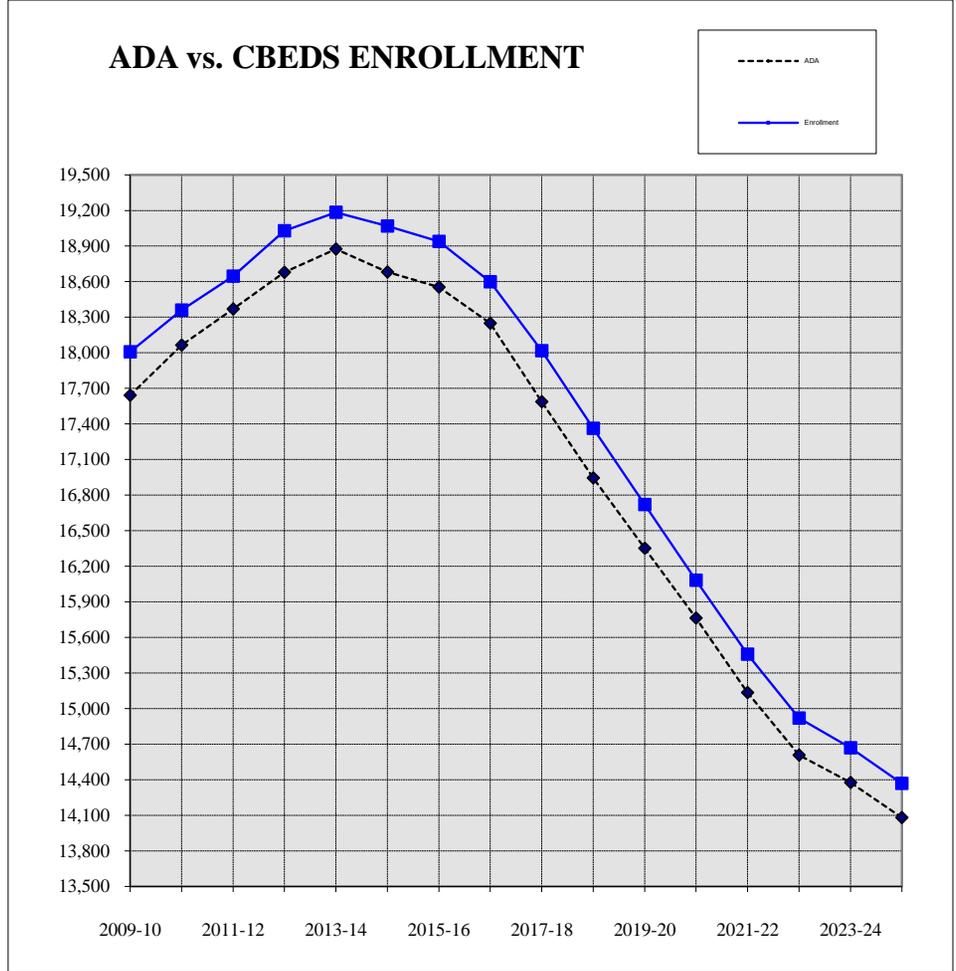
* Estimates using the demographer's conservative report

CUPERTINO UNION SCHOOL DISTRICT

P-2 ADA vs. CBEDS ENROLLMENT

From 2009-10 to 2024-25

Years	P-2 ADA (Projected)	P-2 ADA (Funded)	% Incr	CBEDS Enrollment (October)	% Incr	ADA as % of Enrollment
2009-10	17,641	17,641	2.02%	18,008	2.47%	98%
2010-11	18,064	18,064	2.40%	18,360	1.95%	98%
2011-12	18,370	18,370	1.69%	18,645	1.55%	99%
2012-13	18,679	18,370	0.00%	19,028	2.05%	98%
2013-14	18,874	18,874	2.75%	19,184	0.82%	98%
2014-15	18,681	18,874	0.00%	19,068	-0.60%	98%
2015-16	18,554	18,681	-1.02%	18,939	-0.68%	98%
2016-17	18,249	18,554	-0.68%	18,598	-1.80%	98%
2017-18	17,586	18,249	-1.65%	18,017	-3.12%	98%
2018-19	16,945	17,586	-3.63%	17,363	-3.63%	98%
2019-20 +	16,351	16,945	-3.65%	16,719	-3.71%	98%
2020-21 *	15,763	16,351	-3.50%	16,083	-3.80%	98%
2021-22 *	15,134	15,763	-3.60%	15,458	-3.89%	98%
2022-23 *	14,609	15,134	-3.99%	14,919	-3.49%	98%
2023-24 *	14,376	14,609	-3.47%	14,670	-1.67%	98%
2024-25 *	14,081	14,376	-1.59%	14,368	-2.06%	98%



+ Estimate using P-1 Report, the State waived P-2 reporting due to COVID-19

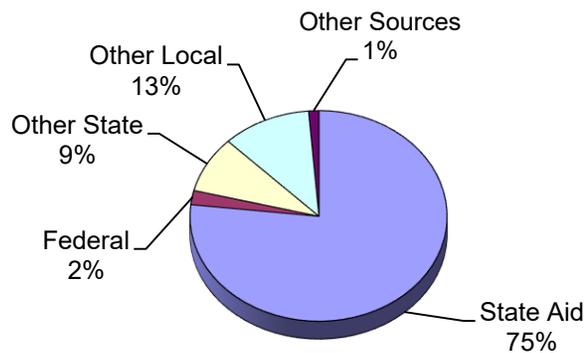
* Estimates using the demographer's conservative report

BUDGET SUMMARY

- Revenue Pie Chart
- Expenditures Pie Chart
- Summary of All Funds
- Budget at A Glance
- Multi-year Projections
- Multi-year Assumptions

General Fund Revenues – 2020-2021

2020-2021 Adoption Budget General Fund Projected Revenues



**General Fund Sources
(In Million \$)**

State Aid	\$134.1
Federal	3.4
Other State	15.3
Other Local	22.8
Other Source	<u>2.4</u>
Total Revenues	178
Beginning Balance	<u>29</u>
Total General Fund	<u>\$207</u>

75% of the District's revenues are generated from the District's State Aid

Most of the District's General Fund revenue is generated from the District's state aid from the Local Control Funding Formula (LCFF). Public education--unlike any other public agency--receives most of its revenue based on the population it serves. Other major sources of revenues are the local income and the categorical income from the State. The local income includes the Measure H Parcel Taxes, which generate a total of \$8.6M for eight years which ends in June 2023. The categorical income is from both the restricted and unrestricted programs. Most of the categorical programs are now unrestricted, part of the LCFF.

Federal income is a small corner of the entire District income. Most of the federal income is restricted since it must be expended for purposes that are determined by the grantor and not the local Board of Education.

The District's total resources for revenue in the budget year include a "beginning balance," which is a restricted and unrestricted carryover balance of funding from the prior year. A portion of the beginning balanced must remain as a Reserve for Economic Uncertainties.

General Fund Expenditures – 2020-2021

It takes people to teach people and 90% of the District’s total expenditures are committed to the employees of the District

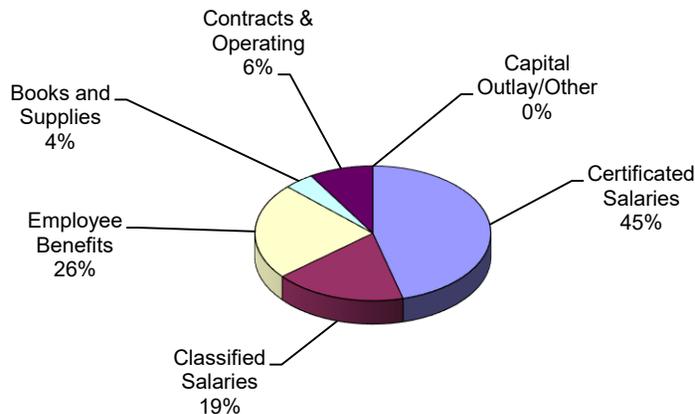
Most of the expenditures of the District are to pay the salaries and benefits of its employees. It takes people to teach people and in Cupertino Union School District, 90% of the District's budgeted expenditures are for the services of District employees.

Employee salaries are divided into two separate line items –certificated and classified employees. The certificated employees include teachers, nurses, librarians, psychologists, principals, vice principals, instructional leaders, or others who provide services that require credentials from the state of California.

Classified employee salaries include all of the support personnel in the District including salaries for positions such as secretaries, accountants, bus drivers, mechanics, painters, custodial personnel and management such as department managers or others who provide support services for the school sites.

The employee benefits consist of health & welfare and statutory benefits. The health and welfare benefits alone represent 26% of the general fund budget. The statutory benefits include retirements (STRS and PERS), OASDI, Medicare, unemployment and workers’ compensation benefits.

2019-20 Adoption Budget General Fund Projected Expenditures



**General Fund Expenditures
(In Million \$)**

Certificated Salaries	\$84
Classified Salaries	35
Employee Benefits	49
Books and Supplies	6
Operating Expenses	12
Capital/Other	<u>0</u>
Total Expenditures	186
Ending Balance	<u>21</u>

SUMMARY OF FUNDS
2020-2021 BUDGET ADOPTION

BUDGET ADOPTION		2020-2021	2020-2021	Sub-Total	2020-2021	2020-2021	Sub-Total	2020-2021	
2020-2021		Fund 01	Fund 09	General	Fund 07	Fund 08	General	Total	
As of June 9, 2020		General	Lottery	Fund	Sp. Ed.	Categorical	Fund	Total	
		Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Restricted	General Fund	
REVENUE SOURCES:									
Federal	8100-8299	-	-	-	2,524,021	828,663	3,352,684	3,352,684	1.88%
LCFF - State Aid	8011	7,421,065	-	7,421,065	-	-	-	7,421,065	4.17%
LCFF - Supplemental	8011	4,316,469	-	4,316,469	-	-	-	4,316,469	2.42%
LCFF - EPA Entitlement	8012	3,270,294	-	3,270,294	-	-	-	3,270,294	1.84%
LCFF Property Taxes (Other State Restricted)	8021-8045	119,146,550	-	119,146,550	6,444,925	-	6,444,925	125,591,475	70.56%
Other State (1160-1163)	8300-8599	55,460	-	55,460	-	-	-	55,460	0.03%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	2,594,513	2,594,513	-	915,710	915,710	3,510,223	1.97%
Mandated Block Grant	8550	549,767	-	549,767	-	-	-	549,767	0.31%
One Time Funds for Outstanding Mandate Claim	8550	-	-	-	-	-	-	-	0.00%
All Other State	8590	-	-	-	817,560	9,366,712	10,184,272	10,184,272	5.72%
Early Intervention Preschool Grant	8590	928,030	-	928,030	-	-	-	928,030	0.52%
Local Revenue	8600-8799	-	-	-	1,356,340	-	1,356,340	1,356,340	0.76%
MAA/LEA-Medi Cal	8699	-	-	-	-	-	-	-	0.00%
Parcel Tax	8621	8,605,250	-	8,605,250	-	-	-	8,605,250	4.83%
Developer Fees	8681	-	-	-	-	-	-	-	0.00%
Interest	8661	218,524	8,000	226,524	-	-	-	226,524	0.13%
Civic Center	8689	-	-	-	-	-	-	-	0.00%
Transportation Fees	8675	348,753	-	348,753	-	-	-	348,753	0.20%
Rental Income	8972	895,000	-	895,000	-	-	-	895,000	0.50%
All Other Local	86xx	154,168	-	154,168	-	4,298,126	4,298,126	4,452,294	2.50%
Other Sources	89xx	-	-	-	445,308	-	445,308	445,308	0.25%
TOTAL REVENUE		145,909,330	2,602,513	148,511,843	11,588,154	15,409,211	26,997,365	175,509,208	98.60%
Other Financing sources/Uses:									
Interfund Transfer In/Out	87xx	39,808	-	39,808	-	2,453,509	2,453,509	2,493,317	1.40%
Other Financing Sources	87xx	-	-	-	-	-	-	-	0.00%
Contribution (8980)-Others	8980	20,357	-	20,357	-	(20,357)	(20,357)	-	0.00%
Contribution (8980)-Special Education	8980	(23,507,532)	-	(23,507,532)	23,507,532	-	23,507,532	-	0.00%
Contribution (8980)-RRMA	8980	(3,631,815)	-	(3,631,815)	-	3,631,815	3,631,815	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS		(27,079,182)	-	(27,079,182)	23,507,532	6,064,967	29,572,499	2,493,317	1.40%
TOTAL REVENUE incl TRANSFERS		118,830,148	2,602,513	121,432,661	35,095,686	21,474,178	56,569,864	178,002,525	100.00%
EXPENDITURES:									
Certificated Salaries	1000-1999	71,124,855	620,343	71,745,198	11,763,912	909,364	12,673,276	84,418,474	45.40%
Classified Salaries	2000-2999	15,999,146	1,065,328	17,064,474	12,255,111	5,452,011	17,707,122	34,771,596	18.70%
Employee Benefits	3000-3999	27,938,530	679,582	28,618,112	8,426,487	11,538,932	19,965,419	48,583,531	26.13%
Books and Supplies	4000-4999	4,190,043	15,846	4,205,889	122,520	2,082,116	2,204,636	6,410,525	3.45%
Services & Other	5000-5999	7,696,480	7,430	7,703,910	2,326,076	1,768,040	4,094,116	11,798,026	6.34%
Capital Outlay	6000-6999	110,304	-	110,304	-	-	-	110,304	0.06%
Direct Cost/Indirect Cost Transfer	7000-7999	(435,000)	-	(435,000)	144,356	144,934	289,290	(145,710)	-0.08%
TOTAL EXPENDITURES		126,624,358	2,388,529	129,012,887	35,038,462	21,895,397	56,933,859	185,946,746	100.00%
Net Incr/(Decr) in Fd Bal									
		(7,794,210)	213,984	(7,580,226)	57,224	(421,219)	(363,995)	(7,944,221)	
Estimated Actuals Beginning Balance - 7/1/2020		21,805,210	839,851	22,645,061	524,625	5,876,071	6,400,696	29,045,757	
Ending Fund Balance - 6/30/2021		14,011,000	1,053,835	15,064,835	581,849	5,454,852	6,036,701	21,101,536	

SUMMARY OF FUNDS
2020-2021 BUDGET ADOPTION

BUDGET ADOPTION	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	TOTAL	Grand Total	
2020-2021	Fund 13	Fund 21	Fund 24	Fund 25	Fund 62	Fund 63	Fund 67	OTHER FUNDS	All Funds	
As of June 9, 2020	Cafeteria	Building	GO Bond-2012	Developer	Self-Funded	Enterprise	Workers'			
				Fee	Insurance	Fund	Compensation			
REVENUE SOURCES:										
Federal	675,000							675,000	4,027,684	1.91%
LCFF - State Aid								-	7,421,065	3.51%
LCFF - Supplemental								-	4,316,469	2.04%
LCFF - EPA Entitlement								-	3,270,294	1.55%
LCFF Property Taxes (Other State Restricted)								-	125,591,475	59.46%
Other State (1160-1163)								-	55,460	0.03%
Lottery & Lottery - Prop 20 & Non-Prop 20								-	3,510,223	1.66%
Mandated Block Grant								-	549,767	0.26%
One Time Funds for Outstanding Mandate Claim								-	-	0.00%
All Other State	30,000	-						30,000	10,214,272	4.84%
Early Intervention Preschool Grant	-	-						-	928,030	0.44%
Local Revenue	3,700,000	3,120,570				-		6,820,570	8,176,910	3.87%
MAA/LEA-Medi Cal								-	-	0.00%
Parcel Tax								-	8,605,250	4.07%
Developer Fees				1,022,791				1,022,791	1,022,791	0.48%
Interest	5,000	-	121,856	38,260	17,150	-	30,281	212,547	439,071	0.21%
Civic Center								-	-	0.00%
Transportation Fees								-	348,753	0.17%
Rental Income								-	895,000	0.42%
All Other Local	3,500	-			21,735,386	785,400	1,939,586	24,463,872	28,916,166	13.69%
Other Sources					1,800	-		1,800	447,108	0.21%
TOTAL REVENUE	4,413,500	3,120,570	121,856	1,061,051	21,754,336	785,400	1,969,867	33,226,580	208,735,788	98.82%
Other Financing sources/Uses:										
Interfund Transfer In/Out								-	2,493,317	1.18%
Other Financing Sources								-	-	0.00%
Contribution (8980)-Others								-	-	0.00%
Contribution (8980)--Special Education								-	-	0.00%
Contribution (8980)--RRMA								-	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS	-	-	-	-	-	-	-	-	2,493,317	1.18%
TOTAL REVENUE incl TRANSFERS	4,413,500	3,120,570	121,856	1,061,051	21,754,336	785,400	1,969,867	33,226,580	211,229,105	100.00%
EXPENDITURES:										
Certificated Salaries	-	-	-	-	68,047	85,252	-	153,299	84,571,773	36.83%
Classified Salaries	1,786,937	55,770	376,709	-	86,806	444,891	-	2,751,113	37,522,709	16.34%
Employee Benefits	654,494	26,311	99,039	-	51,111	219,794	-	1,050,749	49,634,280	21.62%
Books and Supplies	1,714,505	-	21,127	1,300	-	20,000	-	1,756,932	8,167,457	3.56%
Services & Other	123,821	3,360	755,403	363,525	21,877,750	15,463	1,467,645	24,606,967	36,404,993	15.86%
Capital Outlay	40,000	-	10,635,206	-	-	-	-	10,675,206	10,785,510	4.70%
Direct Cost/Indirect Cost Transfer	207,592	2,453,509	-	-	-	-	-	2,661,101	2,515,391	1.10%
TOTAL EXPENDITURES	4,527,349	2,538,950	11,887,484	364,825	22,083,714	785,400	1,467,645	43,655,367	229,602,113	100.00%
Net Incr/(Decr) in Fd Bal	(113,849)	581,620	(11,765,628)	696,226	(329,378)	-	502,222	(10,428,787)	(18,373,008)	
Estimated Actuals Beginning Balance - 7/1/2020	359,031	2,032,108	13,643,586	1,692,663	4,715,480	-	1,212,093	23,654,961	52,700,718	
Ending Fund Balance - 6/30/2021	245,182	2,613,728	1,877,958	2,388,889	4,386,102	-	1,714,315	13,226,174	34,327,710	

**CUPERTINO UNION SCHOOL DISTRICT
BUDGET AT A GLANCE
2020-2020 ADOPTION BUDGET**

	2019-2020 ESTIMATED ACTUALS			2020-2020 ADOPTION BUDGET		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1, 2020	24,070,266	7,365,719	31,435,985	22,645,061	6,400,696	29,045,757
Total Revenue	159,498,496	33,634,469	193,132,965	148,511,843	26,997,365	175,509,208
Total Contributions & Encroachments	(27,816,870)	27,816,870	-	(27,118,990)	27,118,990	-
Total Transfers In /Other Sources	39,808	2,525,298	2,565,106	39,808	2,453,509	2,493,317
Grand Total Revenue	131,721,434	63,976,637	195,698,071	121,432,661	56,569,864	178,002,525
Total Expenditures	133,146,639	64,941,660	198,088,299	129,012,887	56,933,859	185,946,746
Total Transfers Out/Other Uses	-	-	-	-	-	-
Total Expenditures	133,146,639	64,941,660	198,088,299	129,012,887	56,933,859	185,946,746
Revenue Less Expenditures	(1,425,205)	(965,023)	(2,390,228)	(7,580,226)	(363,995)	(7,944,221)
			-			-
Total Estimated Ending Balance - June 30, 2021	22,645,061	6,400,696	29,045,757	15,064,835	6,036,701	21,101,536
COMPONENTS OF ENDING BALANCE						
Revolving Cash	\$75,000			\$75,000		
Stores (Warehouse)	\$34,094			\$34,094		
Prepaid Expenditures	\$97,424			\$97,424		
Total Working Capital	\$206,518		\$206,518	\$206,518		\$206,518
Restricted:						
\Categorical Programs Balance		6,400,696	\$6,400,696		6,036,701	\$6,036,701
Assigned:						
Various Carryovers	9,713,394		9,713,394	5,839,444		5,839,444
Lottery	839,851		839,851	934,321		934,321
			-			-
Unassigned/Unappropriated:						
Additional Reserve for Future Downturn (3%)	5,942,649		5,942,649	5,578,402		5,578,402
Reserve for Economic Uncertainties	5,942,649		5,942,649	2,506,150		2,506,150
Unassigned/Unappropriated Amount			0			(0)
* Unrestricted Funds: General Fund and Lottery						
** Restricted Funds: Special Education, Federal and Categorical Programs						
Total Estimated Ending Balance -June 30, 2021			\$29,045,757			\$21,101,536

MULTI-YEAR PROJECTION
2020-2021 PRELIMINARY BUDGET
GENERAL FUNDS (01-09)

	2020-21	21-22	2022-23	2023-24*	2024-2025*
Estimated Average Daily Attendance (P-2 ADA)	15,763	15,134	14,609	14,376	14,052
Funded ADA	16,351	15,763	15,134	14,609	14,376
COLA	0.00%	0.00%	0.00%	0.00%	0.00%
AUDITED BEGINNING FUND BALANCE, 7/1	\$ 29,045,757	\$ 21,101,536	\$ 15,109,979	\$ 11,060,669	\$ (13,029)
DESCRIPTION REVENUE					
LCFF SOURCE 8010-8099	140,599,303	142,436,332	144,124,538	145,860,754	147,682,989
FEDERAL REVENUES 8100-8299	3,352,684	3,352,684	3,352,684	3,352,684	3,352,684
STATE REVENUE 8300-8599	15,227,752	15,265,134	15,302,516	15,339,898	15,377,280
LOCAL REVENUE 8600-8799	16,369,277	16,405,809	16,405,809	7,805,809	7,805,809
OTHER FINANCING 8900-8999	2,453,509	2,453,509	2,453,509	2,453,509	2,453,509
TOTAL REVENUE	178,002,525	179,913,468	181,639,056	174,812,654	176,672,271
DESCRIPTION EXPENDITURES					
CERTIFICATED SALARIES	84,418,474	83,574,522	82,501,483	82,471,587	83,715,297
CLASSIFIED SALARIES	34,771,596	35,190,905	35,616,643	36,148,455	36,699,953
EMPLOYEE BENEFITS	48,583,531	48,966,452	49,247,094	49,093,165	50,025,704
BOOKS & SUPPLIES	6,410,525	6,410,525	6,410,525	6,410,525	6,410,525
SERVICES & OTHER OPERATING	11,798,026	11,798,026	11,948,026	11,798,026	11,798,026
CAPITAL OUTLAY	110,304	110,304	110,304	110,304	110,304
OTHER OUTGO	(145,710)	(145,710)	(145,710)	(145,710)	(145,710)
TOTAL EXPENDITURES	185,946,746	185,905,024	185,688,366	185,886,351	188,614,100
REVENUE LESS EXPENDITURES	(7,944,221)	(5,991,557)	(4,049,310)	(11,073,698)	(11,941,829)
ESTIMATED ENDING FUND BALANCE	21,101,536	15,109,979	11,060,669	(13,029)	(11,954,858)
COMPONENTS OF ENDING BALANCE (GASB 54)					
Nonspendable (Working Capital)	206,518	204,094	204,094	0	0
Restricted Categorical Programs	6,036,701	3,621,562	2,754,145	0	0
Unrestricted Various Carryovers	6,773,762	5,707,169	2,531,776	0	0
3% Reserve for Economic Uncertainties	5,578,402	5,577,151	5,570,651	0	0
3% Board Reserve	2,506,150	0	0	0	0
Total 6% Reserve	8,084,552	5,577,151	5,570,651	0	0
Reserve Total %	4%	3%	3%	0%	0%
Unassigned Fund Balance	(0)	0	0	(13,028)	(11,954,857)

* Measure A (Parcel Tax) ends June 30, 2023

2020-2021 MULTI YEAR ASSUMPTIONS

2020-2021:

- 10% cut in LCFF Base Funding
- Zero COLA
- LCFF Entitlement per ADA: \$7,860
- Funded ADA: 16,351
- 2% Property Tax Growth (based on our financial advisor recommendation)
- Standard Step and Column increase, estimated average of 1.5%
- STRS reduction – 1% (Rate is 16.15%)
- PERS increase – 1% (Rate is 20.70%)
- Retiree savings
- Department budget cuts
- Positions reduction due to declining enrollment
- Positions reduction due to lack of work/funds, already approved by the Board
- Additional \$600K cut

2021-2022:

- Zero COLA
- LCFF Entitlement per ADA: \$7,697
- Funded ADA: 15,763
- Standard Step and Column increase, estimated average of 1.5%
- 2% Property Tax Growth (based on our financial advisor recommendation)
- Positions reduction due to declining enrollment
- Retiree savings
- STRS @ 16.02%
- PERS @ 22.84%

2022-2023:

- Zero COLA
- LCFF Entitlement per ADA: \$7,468
- Funded ADA: 15,134
- Standard Step and Column increase, estimated average of 1.5%
- 2% Property Tax Growth (based on our financial advisor recommendation)
- Positions reduction due to declining enrollment
- Retiree savings
- STRS @ 18.10%
- PERS @ 25.50%

2023-2024:

- Zero COLA
- LCFF Entitlement per ADA: \$7,350
- Funded ADA: 14,609
- Standard Step and Column increase, estimated average of 1.5%
- 2% Property Tax Growth (based on our financial advisor recommendation)
- Positions reduction due to declining enrollment
- Retiree savings
- STRS @ 18.10%
- PERS @ 26.20%
- Removal of the \$8.5M of Parcel Tax dollars (ending June 30, 2023)

2024-2025:

- Zero COLA
- LCFF Entitlement per ADA: \$7,361
- Funded ADA: 14,376
- Standard Step and Column increase, estimated average of 1.5%
- 2% Property Tax Growth (based on our financial advisor recommendation)
- Positions reduction due to declining enrollment
- Retiree savings
- STRS @ 18.10%
- PERS @ 26.20%

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEF) GRANTS

	<u>2019-2020</u> Grant	<u>2020-2021</u> Grant	<u>1985-2021</u> Cumulative Grants
SCHOOL SITE			
Instructional Materials/Staff Development			1,437,624
Grants for Teacher Initiated Projects			292,000
School Libraries			192,927
Arts & Technology Funds		89,000	1,747,227
Visual & Performing Arts	269,759		269,759
K-3 Classroom Music Funds			1,197,402
Middle School Music			75,000
Great Schools Week			44,966
School Safety Grant			6,800
School Literacy Books			93,000
CUSD25		40,000	40,000
Total School Grants	\$ 269,759	\$ 129,000	\$ 5,396,705
DISTRICTWIDE			
Arts			253,000
Disaster Preparedness Training			34,700
Diversity Staff Development/Literature			30,000
Guided Learning Center Pilot			180,000
Instructional Media Support			120,000
Classroom Books			175,000
Leadership Training			42,500
Language Arts Curriculum Development			85,000
4-5 Music Program			4,591,000
Parent Education			51,000
Physical Education Support			117,000
Summer Institutes			451,000
Science			352,200
Staff Development			57,000
RAFT memberships for teachers			9,000
Technology			496,500
District Math & Literacy Program			27,000
Classroom Support			18,000
Information Literacy Resource Teacher			214,000
Teacher Workshops in writing			32,000
Math Initiative			157,621
Innovator Award			37,000
Materials for Special Edu			1,000
Literacy			8,200
Mandarin Immersion Program			84,002
STEAM			300,000
CUSD25		40,000	40,000
Total District Grants	\$ -	\$ 40,000	\$ 7,963,723
GRAND TOTAL	\$ 269,759	\$ 169,000	\$ 13,360,428

FTE SUMMARY
BY FUND / OBJECT

**CUPERTINO UNION SCHOOL DISTRICT
 AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS
 Prelim FTE**

Object	Description	2019-2020 2nd Interim Authorized FTE	2020-2021 Prelim Budgeted FTE	Difference
Fund 01- General Fund				
01-1110	Regular Teachers*	672.567	640.497	(32.07)
01-1170	Classroom Support Teacher	5.669	5.669	0.00
01-1230	Counselors	10.000	10.000	0.00
01-1240	Psychologists	9.250	8.450	(0.80)
01-1250	Nurses	3.900	3.900	0.00
01-1310	Superintendent	1.000	1.000	0.00
01-1320	Assistant Superintendent	2.900	2.000	(0.90)
01-1330	Sr. Director	0.500	0.500	
01-1330	Directors	7.250	6.250	(1.00)
01-1340	Principals	25.000	24.000	(1.00)
01-1350	Assistant Principals	9.000	8.000	(1.00)
01-1360	Coordinators	1.000	0.000	(1.00)
01-1910	Other Certificated Salaries	1.000	1.000	0.00
01-1930	Inst. Coaches	7.600	2.100	(5.50)
Total 1000s		<u>756.636</u>	<u>713.366</u>	<u>(43.27)</u>
01-2110	Instr'l Assistants	12.501	9.626	(2.88)
01-2210	School Technology Specialist	1.188	0.438	(0.75)
01-2220	School Media Clerk	9.500	9.500	0.00
01-2230	Maint & Operations	73.700	73.700	0.00
01-2250	Lic Voc. Nurse	3.439	3.439	0.00
01-2270	Transportation	42.000	33.500	(8.50)
01-2310	Assistant Superintendent	0.700	0.700	0.00
01-2320	Director	3.450	4.250	0.80
01-2330	Manager/Coordinator	5.000	2.500	(2.50)
01-2340	Supervisor	0.200	0.200	0.00
01-2350	Bond Project Administrator	0.200	0.200	0.00
01-2370	Confidential Admin Secretary	3.860	4.000	0.14
01-2410	Clerical & Office	95.689	94.189	(1.50)
01-2420	Categorical Program Coordinator	4.564	4.314	(0.25)
01-2910	Noon Aide	21.899	21.824	(0.07)
Total 2000s		<u>277.890</u>	<u>262.380</u>	<u>(15.51)</u>
Total Fund 01		1,034.526	975.746	(58.78)

Object	Description	2019-2020 2nd Interim Authorized FTE	2020-2021 Prelim Budgeted FTE	Difference
Fund 07 - Special Education				
07-1140	Special Education Teachers	65.500	61.400	(4.10)
07-1150	Speech Pathologists	24.500	25.500	1.00
07-1170	Classroom Support Teacher	18.200	17.600	(0.60)
07-1240	Psychologists	12.150	9.950	(2.20)
07-1250	Nurses	1.100	1.100	0.00
07-1330	Sr. Director	0.500	0.500	0.00
07-1330	Directors	1.000	1.000	0.00
07-1360	Coordinators	5.000	5.000	0.00
07-1910	Other Certificated	1.000	1.000	0.00
Total 1000s		128.950	123.050	(5.90)
07-2130	Instr'l Assistants	222.972	224.218	1.25
07-2240	Mental Health Therapist	2.000	2.000	0.00
07-2250	Lic Voc. Nurse	0.750	0.750	0.00
07-2330	Manager	1.000	1.000	0.00
07-2340	Supervisor	12.000	12.000	0.00
07-2410	Clerical & Office	3.300	3.300	0.00
07-2990	Other - Classified	1.626	1.626	0.00
Total 2000s		243.648	244.894	1.25
Total Fund 07		372.598	367.944	(4.65)
Fund 08 - Categorical Programs				
08-1170	Classroom Support Teacher	2.500	2.500	0.00
08-1250	Nurses	1.000	1.000	0.00
08-1930	Instructional Coaches	4.000	3.500	(0.50)
Total 1000s		7.500	7.000	(0.50)
08-2110	Instr'l Assistants - Classroom	27.448	27.448	0.00
08-2210	School Technology Specialist	2.563	2.563	0.00
08-2220	School Media Clerk	5.190	5.190	0.00
08-2230	Maintenance & Operations	33.800	32.800	(1.00)
08-2250	Lic Voc. Nurse	0.000	0.000	0.00
08-2270	Transportation	2.000	1.500	(0.50)
08-2310	Assistant Superintendent	0.200	0.200	0.00
08-2320	Directors	1.150	0.750	(0.40)
08-2330	Managers	2.000	1.500	(0.50)
08-2340	Supervisors	0.800	0.800	0.00
08-2370	Confidential Admin Secy	0.140	0.000	(0.14)
08-2410	Clerical & Office - Personnel	5.250	5.250	0.00
08-2420	Categorical Program Coordinator	1.126	1.126	0.00
Total 2000s		81.667	79.127	(2.54)
Total Fund 08		89.167	86.127	(3.04)
Fund 09 - Lottery				
09-1110	Regular Teachers	0.000	0.000	0.00
09-1170	Classroom Support Teacher	7.831	7.831	0.00
Total 1000s		7.831	7.831	0.00
09-2110	Instr'l Assistants - Classroom	4.563	4.563	0.00
09-2210	School Technology Specialist	19.500	19.500	0.00
Total 2000s		24.063	24.063	0.00
Total Fund 09		31.894	31.894	0.00

Object	Description	2019-2020 2nd Interim Authorized FTE	2020-2021 Prelim Budgeted FTE	Difference
Fund 13 - Student Nutrition				
13-2230	Food Services - Drivers	2.500	2.500	0.00
13-2260	Food Services - Regular Personnel	21.473	21.473	0.00
13-2320	Director	1.000	1.000	0.00
13-2340	Supervisor	6.375	6.375	0.00
13-2410	Clerical & Office - Personnel	2.250	2.250	0.00
Total 2000s		33.598	33.598	0.00
Total Fund 13		33.598	33.598	0.00
Fund 21 - Building Fund				
21-2230	Maint & Operations - Personnel	0.500	0.500	0.00
21-2410	Clerical & Office - Personnel	0.250	0.250	0.00
Total 2000s		0.750	0.750	0.00
Total Fund 21		0.750	0.750	0.00
Fund 24 - General Obligation Bond - 2012				
24-2320	Directors	0.400	0.000	(0.40)
24-2350	Bond Project Administrator	0.800	0.800	0.00
24-2410	Clerical & Office - Personnel	1.000	1.000	0.00
Total 2000s		2.200	1.800	(0.40)
Total Fund 24		2.200	1.800	(0.40)
Fund 62 - Self-Funded Insurance				
62-1320	Assistant Superintendent	0.100	0.100	0.00
62-1330	Director	0.250	0.250	0.00
62-2310	Chief Operations Officer	0.100	0.100	0.00
62-2410	Clerical & Office - Personnel	0.700	0.700	0.00
Total 2000s		1.150	1.150	0.00
Total Fund 62		1.150	1.150	0.00
Fund 63 - Enterprise Fund				
63-1330	Director - Certificated	0.500	0.500	0.00
Total 1000s		0.500	0.500	0.00
63-2110	Preschool Aide	5.750	5.750	0.00
63-2410	Clerical & Office - Personnel	0.000	0.000	0.00
63-2990	Preschool Lead/Teacher	4.000	4.000	0.00
Total 2000s		9.750	9.750	0.00
Total Fund 63		10.250	10.250	0.00
Total All Funds		1,576.133	1,509.259	(66.87)



Cupertino Union
School District

2020-2021
Adoption Budget
SACS Report



ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: www.cusdk8.org
Date: June 18, 2020

Place: www.cusdk8.org (remote meeting)
Date: June 18, 2020
Time: 06:00 PM

Adoption Date: June 18, 2020

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

Contact person for additional information on the budget reports:

Name: Dorothy Reconose

Telephone: 408-252-3000 ext 61412

Title: Director of Fiscal Services

E-mail: reconose_dorothy@cusdk8.org

Criteria and Standards Review Summary

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

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

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

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

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

CUSD is a member of the Santa Clara Schools Insurance Group (SCCSIG) since July 1, 2007.

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Dorothy Reconose

Title: Director of Fiscal Services

Telephone: 408-252-3000 ext 61412

E-mail: reconose_dorothy@cusdk8.org

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:
CUSD is a member of the Santa Clara Schools Insurance Group (SCCSIG) since July 1, 2007.

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

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

Date of Meeting: Jun 18, 2020

For additional information on this certification, please contact:

Name: Dorothy Reconose

Title: Director of Fiscal Services

Telephone: 408-252-3000 ext 61412

E-mail: reconose_dorothy@cusdk8.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		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
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	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
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	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
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	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(57,158.00)	0.00	(207,592.00)				
Other Sources/Uses Detail					2,453,509.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	321.00	0.00	207,592.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	3,360.00	0.00						
Other Sources/Uses Detail					0.00	2,453,509.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	50,117.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	3,360.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	57,158.00	(57,158.00)	207,592.00	(207,592.00)	2,453,509.00	2,453,509.00		

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(180,873.00)	0.00	(207,592.00)				
Other Sources/Uses Detail					2,453,509.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	315.00	0.00	207,592.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	5,424.00	0.00						
Other Sources/Uses Detail					0.00	2,453,509.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	50,117.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	120,657.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	3,360.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	180,873.00	(180,873.00)	207,592.00	(207,592.00)	2,453,509.00	2,453,509.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	89,678,344.49	301	164,296.00	303	89,514,048.49	305	778,809.00		307	88,735,239.49	309
2000 - Classified Salaries	33,669,076.23	311	95,602.58	313	33,573,473.65	315	3,664,583.00		317	29,908,890.65	319
3000 - Employee Benefits	51,178,680.40	321	80,216.43	323	51,098,463.97	325	1,706,045.00		327	49,392,418.97	329
4000 - Books, Supplies Equip Replace. (6500)	7,203,554.31	331	296,923.17	333	6,906,631.14	335	1,860,884.00		337	5,045,747.14	339
5000 - Services . . . & 7300 - Indirect Costs	14,868,521.30	341	(24,457.00)	343	14,892,978.30	345	2,523,689.00		347	12,369,289.30	349
TOTAL					195,985,595.55	365			TOTAL	185,451,585.55	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	75,692,961.95	375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,492,496.46	380
3. STRS.	3101 & 3102	24,074,100.79	382
4. PERS.	3201 & 3202	2,415,176.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,115,726.75	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	8,438,343.00	385
7. Unemployment Insurance.	3501 & 3502	41,720.03	390
8. Workers' Compensation Insurance.	3601 & 3602	1,125,451.05	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	174,475.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		125,570,451.03	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		125,570,451.03	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		67.71%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	67.71%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	185,451,585.55
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	84,418,474.00	301	0.00	303	84,418,474.00	305	820,049.00		307	83,598,425.00	309
2000 - Classified Salaries	34,771,596.00	311	132,486.00	313	34,639,110.00	315	3,433,306.00		317	31,205,804.00	319
3000 - Employee Benefits	48,583,531.00	321	63,580.00	323	48,519,951.00	325	1,750,219.00		327	46,769,732.00	329
4000 - Books, Supplies Equip Replace (6500)	6,411,250.00	331	1,170.00	333	6,410,080.00	335	1,581,089.00		337	4,828,991.00	339
5000 - Services ... & 7300 - Indirect Costs	11,589,709.00	341	85,203.00	343	11,504,506.00	345	2,122,654.00		347	9,381,852.00	349
TOTAL					185,492,121.00	365			TOTAL	175,784,804.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00
10. Other Benefits (EC 22310)	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		119,955,583.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00
14. TOTAL SALARIES AND BENEFITS		119,955,583.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		68.24%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	68.24%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	175,784,804.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	145,035,444.00	6,812,132.00	151,847,576.00	134,154,378.00	6,444,925.00	140,599,303.00	-7.4%
2) Federal Revenue		8100-8299	0.00	4,119,685.00	4,119,685.00	0.00	3,797,992.00	3,797,992.00	-7.8%
3) Other State Revenue		8300-8599	4,233,357.00	13,922,748.00	18,156,105.00	4,127,770.00	11,099,982.00	15,227,752.00	-16.1%
4) Other Local Revenue		8600-8799	10,229,695.00	8,851,693.00	19,081,388.00	10,229,695.00	5,654,466.00	15,884,161.00	-16.8%
5) TOTAL, REVENUES			159,498,496.00	33,706,258.00	193,204,754.00	148,511,843.00	26,997,365.00	175,509,208.00	-9.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	76,404,776.49	13,273,568.00	89,678,344.49	71,745,198.00	12,673,276.00	84,418,474.00	-5.9%
2) Classified Salaries		2000-2999	16,850,993.37	16,818,082.86	33,669,076.23	17,064,474.00	17,707,122.00	34,771,596.00	3.3%
3) Employee Benefits		3000-3999	29,193,040.45	21,985,639.95	51,178,680.40	28,618,112.00	19,965,419.00	48,583,531.00	-5.1%
4) Books and Supplies		4000-4999	3,625,474.38	3,578,079.93	7,203,554.31	4,205,889.00	2,205,361.00	6,411,250.00	-11.0%
5) Services and Other Operating Expenditures		5000-5999	7,289,949.07	7,786,164.23	15,076,113.30	7,703,910.00	4,093,391.00	11,797,301.00	-21.7%
6) Capital Outlay		6000-6999	218,325.00	1,209,915.00	1,428,240.00	110,304.00	0.00	110,304.00	-92.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	61,882.00	0.00	61,882.00	61,882.00	0.00	61,882.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(497,802.00)	290,210.00	(207,592.00)	(496,882.00)	289,290.00	(207,592.00)	0.0%
9) TOTAL, EXPENDITURES			133,146,638.76	64,941,659.97	198,088,298.73	129,012,887.00	56,933,859.00	185,946,746.00	-6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,351,857.24	(31,235,401.97)	(4,883,544.73)	19,498,956.00	(29,936,494.00)	(10,437,538.00)	113.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	39,808.00	0.00	39,808.00	39,808.00	0.00	39,808.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,816,870.00)	27,816,870.00	0.00	(27,118,990.00)	27,118,990.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,777,062.00)	30,270,379.00	2,493,317.00	(27,079,182.00)	29,572,499.00	2,493,317.00	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,425,204.76)	(965,022.97)	(2,390,227.73)	(7,580,226.00)	(363,995.00)	(7,944,221.00)	232.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,070,266.00	7,365,719.00	31,435,985.00	22,645,061.24	6,400,696.03	29,045,757.27	-7.6%
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)			24,070,266.00	7,365,719.00	31,435,985.00	22,645,061.24	6,400,696.03	29,045,757.27	-7.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,070,266.00	7,365,719.00	31,435,985.00	22,645,061.24	6,400,696.03	29,045,757.27	-7.6%
2) Ending Balance, June 30 (E + F1e)			22,645,061.24	6,400,696.03	29,045,757.27	15,064,835.24	6,036,701.03	21,101,536.27	-27.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	78,224.68	0.00	78,224.68	34,094.00	0.00	34,094.00	-56.4%
Prepaid Items		9713	146,411.12	0.00	146,411.12	97,424.00	0.00	97,424.00	-33.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,400,696.03	6,400,696.03	0.00	6,036,701.03	6,036,701.03	-5.7%
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	10,460,127.44	0.00	10,460,127.44	6,773,765.24	0.00	6,773,765.24	-35.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,885,298.00	0.00	11,885,298.00	8,084,552.00	0.00	8,084,552.00	-32.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	13,365,627.68	4,600,543.93	17,966,171.61				
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	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	53,521.12	0.00	53,521.12				
4) Due from Grantor Government		9290	263,879.00	0.00	263,879.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	78,224.68	0.00	78,224.68				
7) Prepaid Expenditures		9330	146,411.12	0.00	146,411.12				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			13,982,663.60	4,600,543.93	18,583,207.53				
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	2,199,048.48	80,683.15	2,279,731.63				
2) Due to Grantor Governments		9590	1,061,446.20	0.00	1,061,446.20				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	184,744.07	184,744.07				
6) TOTAL, LIABILITIES			3,260,494.68	265,427.22	3,525,921.90				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

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)	
(G9 + H2) - (I6 + J2)			10,722,168.92	4,335,116.71	15,057,285.63				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	24,254,934.00	0.00	24,254,934.00	11,737,534.00	0.00	11,737,534.00	-51.6%
Education Protection Account State Aid - Current Year		8012	3,394,746.00	0.00	3,394,746.00	3,270,294.00	0.00	3,270,294.00	-3.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	397,000.00	0.00	397,000.00	397,000.00	0.00	397,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	107,432,764.00	0.00	107,432,764.00	107,432,764.00	0.00	107,432,764.00	0.0%
Unsecured Roll Taxes		8042	6,430,000.00	0.00	6,430,000.00	6,430,000.00	0.00	6,430,000.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	4,775,000.00	0.00	4,775,000.00	4,775,000.00	0.00	4,775,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,649,000.00)	0.00	(1,649,000.00)	111,786.00	0.00	111,786.00	-106.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	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			145,035,444.00	0.00	145,035,444.00	134,154,378.00	0.00	134,154,378.00	-7.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	6,812,132.00	6,812,132.00	0.00	6,444,925.00	6,444,925.00	-5.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			145,035,444.00	6,812,132.00	151,847,576.00	134,154,378.00	6,444,925.00	140,599,303.00	-7.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,888,325.00	2,888,325.00	0.00	2,883,735.00	2,883,735.00	-0.2%
Special Education Discretionary Grants		8182	0.00	75,842.00	75,842.00	0.00	85,594.00	85,594.00	12.9%
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		424,639.00	424,639.00		386,084.00	386,084.00	-9.1%
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		300,342.00	300,342.00		209,218.00	209,218.00	-30.3%
Title III, Part A, Immigrant Student Program	4201	8290		122,349.00	122,349.00		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		259,256.00	259,256.00		203,869.00	203,869.00	-21.4%
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		48,932.00	48,932.00		29,492.00	29,492.00	-39.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	4,119,685.00	4,119,685.00	0.00	3,797,992.00	3,797,992.00	-7.8%
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	549,767.00	0.00	549,767.00	549,767.00	0.00	549,767.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,700,100.00	915,710.00	3,615,810.00	2,594,513.00	915,710.00	3,510,223.00	-2.9%
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		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		6,000.00	6,000.00		0.00	0.00	-100.0%
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		0.00	0.00		0.00	0.00	0.0%
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	983,490.00	13,001,038.00	13,984,528.00	983,490.00	10,184,272.00	11,167,762.00	-20.1%
TOTAL, OTHER STATE REVENUE			4,233,357.00	13,922,748.00	18,156,105.00	4,127,770.00	11,099,982.00	15,227,752.00	-16.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	8,605,250.00	0.00	8,605,250.00	8,605,250.00	0.00	8,605,250.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	226,524.00	0.00	226,524.00	226,524.00	0.00	226,524.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	348,753.00	0.00	348,753.00	348,753.00	0.00	348,753.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	895,000.00	0.00	895,000.00	895,000.00	0.00	895,000.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(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	154,168.00	8,779,904.00	8,934,072.00	154,168.00	4,298,126.00	4,452,294.00	-50.2%
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		71,789.00	71,789.00		1,356,340.00	1,356,340.00	1789.3%
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			10,229,695.00	8,851,693.00	19,081,388.00	10,229,695.00	5,654,466.00	15,884,161.00	-16.8%
TOTAL, REVENUES			159,498,496.00	33,706,258.00	193,204,754.00	148,511,843.00	26,997,365.00	175,509,208.00	-9.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	65,494,345.95	10,431,030.00	75,925,375.95	62,158,282.00	9,978,721.00	72,137,003.00	-5.0%
Certificated Pupil Support Salaries		1200	2,322,995.00	1,389,845.00	3,712,840.00	2,290,710.00	1,206,638.00	3,497,348.00	-5.8%
Certificated Supervisors' and Administrators' Salaries		1300	7,756,495.00	818,172.00	8,574,667.00	6,925,395.00	978,563.00	7,903,958.00	-7.8%
Other Certificated Salaries		1900	830,940.54	634,521.00	1,465,461.54	370,811.00	509,354.00	880,165.00	-39.9%
TOTAL, CERTIFICATED SALARIES			76,404,776.49	13,273,568.00	89,678,344.49	71,745,198.00	12,673,276.00	84,418,474.00	-5.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	557,379.18	10,935,117.28	11,492,496.46	443,246.00	11,611,001.00	12,054,247.00	4.9%
Classified Support Salaries		2200	8,397,576.00	3,121,548.58	11,519,124.58	8,349,524.00	3,360,942.00	11,710,466.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	1,687,110.00	1,848,645.00	3,535,755.00	1,680,677.00	1,832,374.00	3,513,051.00	-0.6%
Clerical, Technical and Office Salaries		2400	5,506,633.19	620,696.00	6,127,329.19	5,749,200.00	632,270.00	6,381,470.00	4.1%
Other Classified Salaries		2900	702,295.00	292,076.00	994,371.00	841,827.00	270,535.00	1,112,362.00	11.9%
TOTAL, CLASSIFIED SALARIES			16,850,993.37	16,818,082.86	33,669,076.23	17,064,474.00	17,707,122.00	34,771,596.00	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,543,695.30	13,909,038.00	26,452,733.30	11,636,813.00	11,340,768.00	22,977,581.00	-13.1%
PERS		3201-3202	3,300,750.00	3,228,624.00	6,529,374.00	3,695,373.00	3,502,547.00	7,197,920.00	10.2%
OASDI/Medicare/Alternative		3301-3302	2,459,961.93	1,477,850.33	3,937,812.26	2,461,170.00	1,516,577.00	3,977,747.00	1.0%
Health and Welfare Benefits		3401-3402	9,374,872.00	2,960,655.80	12,335,527.80	9,604,899.00	3,196,778.00	12,801,677.00	3.8%
Unemployment Insurance		3501-3502	44,783.73	14,526.33	59,310.06	43,652.00	14,696.00	58,348.00	-1.6%
Workers' Compensation		3601-3602	1,205,124.49	394,945.49	1,600,069.98	1,176,205.00	394,053.00	1,570,258.00	-1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	263,853.00	0.00	263,853.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			29,193,040.45	21,985,639.95	51,178,680.40	28,618,112.00	19,965,419.00	48,583,531.00	-5.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	544,572.00	0.00	544,572.00	200,000.00	0.00	200,000.00	-63.3%
Books and Other Reference Materials		4200	600.00	1,347,355.00	1,347,955.00	600.00	1,325,000.00	1,325,600.00	-1.7%
Materials and Supplies		4300	2,824,740.09	1,864,945.16	4,689,685.25	3,734,135.00	849,336.00	4,583,471.00	-2.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	255,562.29	365,779.77	621,342.06	271,154.00	31,025.00	302,179.00	-51.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,625,474.38	3,578,079.93	7,203,554.31	4,205,889.00	2,205,361.00	6,411,250.00	-11.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,887,154.00	2,887,154.00	0.00	2,111,897.00	2,111,897.00	-26.9%
Travel and Conferences		5200	312,766.69	205,423.00	518,189.69	144,226.00	63,342.00	207,568.00	-59.9%
Dues and Memberships		5300	75,727.00	1,159.00	76,886.00	72,155.00	0.00	72,155.00	-6.2%
Insurance		5400 - 5450	1,051,099.00	0.00	1,051,099.00	1,051,099.00	0.00	1,051,099.00	0.0%
Operations and Housekeeping Services		5500	3,613,727.50	158,370.00	3,772,097.50	3,428,550.00	75,700.00	3,504,250.00	-7.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	959,019.32	178,915.20	1,137,934.52	915,241.00	118,756.00	1,033,997.00	-9.1%
Transfers of Direct Costs		5710	(107,890.00)	107,890.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(183,175.00)	2,302.00	(180,873.00)	(59,358.00)	2,200.00	(57,158.00)	-68.4%
Professional/Consulting Services and Operating Expenditures		5800	1,280,633.56	4,242,854.03	5,523,487.59	1,877,147.00	1,721,196.00	3,598,343.00	-34.9%
Communications		5900	288,041.00	2,097.00	290,138.00	274,850.00	300.00	275,150.00	-5.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,289,949.07	7,786,164.23	15,076,113.30	7,703,910.00	4,093,391.00	11,797,301.00	-21.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	32,040.00	221,630.00	253,670.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	95,885.00	973,054.00	1,068,939.00	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	90,400.00	15,231.00	105,631.00	110,304.00	0.00	110,304.00	4.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			218,325.00	1,209,915.00	1,428,240.00	110,304.00	0.00	110,304.00	-92.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	61,882.00	0.00	61,882.00	61,882.00	0.00	61,882.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			61,882.00	0.00	61,882.00	61,882.00	0.00	61,882.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(290,210.00)	290,210.00	0.00	(289,290.00)	289,290.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(207,592.00)	0.00	(207,592.00)	(207,592.00)	0.00	(207,592.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(497,802.00)	290,210.00	(207,592.00)	(496,882.00)	289,290.00	(207,592.00)	0.0%
TOTAL, EXPENDITURES			133,146,638.76	64,941,659.97	198,088,298.73	129,012,887.00	56,933,859.00	185,946,746.00	-6.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	39,808.00	0.00	39,808.00	39,808.00	0.00	39,808.00	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			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			39,808.00	0.00	39,808.00	39,808.00	0.00	39,808.00	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	(27,816,870.00)	27,816,870.00	0.00	(27,118,990.00)	27,118,990.00	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			(27,816,870.00)	27,816,870.00	0.00	(27,118,990.00)	27,118,990.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(27,777,062.00)	30,270,379.00	2,493,317.00	(27,079,182.00)	29,572,499.00	2,493,317.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	145,035,444.00	6,812,132.00	151,847,576.00	134,154,378.00	6,444,925.00	140,599,303.00	-7.4%
2) Federal Revenue		8100-8299	0.00	4,119,685.00	4,119,685.00	0.00	3,797,992.00	3,797,992.00	-7.8%
3) Other State Revenue		8300-8599	4,233,357.00	13,922,748.00	18,156,105.00	4,127,770.00	11,099,982.00	15,227,752.00	-16.1%
4) Other Local Revenue		8600-8799	10,229,695.00	8,851,693.00	19,081,388.00	10,229,695.00	5,654,466.00	15,884,161.00	-16.8%
5) TOTAL, REVENUES			159,498,496.00	33,706,258.00	193,204,754.00	148,511,843.00	26,997,365.00	175,509,208.00	-9.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		85,936,414.00	49,846,193.96	135,782,607.96	84,754,203.00	43,995,577.00	128,749,780.00	-5.2%
2) Instruction - Related Services	2000-2999		18,448,573.00	4,661,041.00	23,109,614.00	16,284,861.00	4,671,396.00	20,956,257.00	-9.3%
3) Pupil Services	3000-3999		7,687,145.76	2,290,387.00	9,977,532.76	7,498,967.00	1,892,272.00	9,391,239.00	-5.9%
4) Ancillary Services	4000-4999		0.00	221,266.00	221,266.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		229,300.00	0.00	229,300.00	206,431.00	0.00	206,431.00	-10.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,803,304.83	1,696,263.00	11,499,567.83	9,342,500.00	1,458,618.00	10,801,118.00	-6.1%
8) Plant Services	8000-8999		10,980,019.17	6,226,509.01	17,206,528.18	10,864,043.00	4,915,996.00	15,780,039.00	-8.3%
9) Other Outgo	9000-9999	Except 7600-7699	61,882.00	0.00	61,882.00	61,882.00	0.00	61,882.00	0.0%
10) TOTAL, EXPENDITURES			133,146,638.76	64,941,659.97	198,088,298.73	129,012,887.00	56,933,859.00	185,946,746.00	-6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,351,857.24	(31,235,401.97)	(4,883,544.73)	19,498,956.00	(29,936,494.00)	(10,437,538.00)	113.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	39,808.00	0.00	39,808.00	39,808.00	0.00	39,808.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,816,870.00)	27,816,870.00	0.00	(27,118,990.00)	27,118,990.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,777,062.00)	30,270,379.00	2,493,317.00	(27,079,182.00)	29,572,499.00	2,493,317.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,425,204.76)	(965,022.97)	(2,390,227.73)	(7,580,226.00)	(363,995.00)	(7,944,221.00)	232.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,070,266.00	7,365,719.00	31,435,985.00	22,645,061.24	6,400,696.03	29,045,757.27	-7.6%
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)			24,070,266.00	7,365,719.00	31,435,985.00	22,645,061.24	6,400,696.03	29,045,757.27	-7.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,070,266.00	7,365,719.00	31,435,985.00	22,645,061.24	6,400,696.03	29,045,757.27	-7.6%
2) Ending Balance, June 30 (E + F1e)			22,645,061.24	6,400,696.03	29,045,757.27	15,064,835.24	6,036,701.03	21,101,536.27	-27.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	78,224.68	0.00	78,224.68	34,094.00	0.00	34,094.00	-56.4%
Prepaid Items		9713	146,411.12	0.00	146,411.12	97,424.00	0.00	97,424.00	-33.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,400,696.03	6,400,696.03	0.00	6,036,701.03	6,036,701.03	-5.7%
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	10,460,127.44	0.00	10,460,127.44	6,773,765.24	0.00	6,773,765.24	-35.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,885,298.00	0.00	11,885,298.00	8,084,552.00	0.00	8,084,552.00	-32.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	2,637,258.00	2,177,968.00
6500	Special Education	14,364.03	14,364.03
6512	Special Ed: Mental Health Services	510,261.00	567,485.00
7311	Classified School Employee Professional Development Block Grant	85,000.00	85,000.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	183,632.00	183,632.00
9010	Other Restricted Local	2,970,181.00	3,008,252.00
Total, Restricted Balance		6,400,696.03	6,036,701.03

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	675,000.00	675,000.00	0.0%
3) Other State Revenue		8300-8599	30,000.00	30,000.00	0.0%
4) Other Local Revenue		8600-8799	3,708,500.00	3,708,500.00	0.0%
5) TOTAL, REVENUES			4,413,500.00	4,413,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,744,237.00	1,786,937.00	2.4%
3) Employee Benefits		3000-3999	594,550.00	654,494.00	10.1%
4) Books and Supplies		4000-4999	1,714,059.00	1,714,505.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	123,815.00	123,821.00	0.0%
6) Capital Outlay		6000-6999	40,000.00	40,000.00	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	207,592.00	207,592.00	0.0%
9) TOTAL, EXPENDITURES			4,424,253.00	4,527,349.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,753.00)	(113,849.00)	958.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 - Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,753.00)	(113,849.00)	958.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	826,412.00	815,659.00	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			826,412.00	815,659.00	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			826,412.00	815,659.00	-1.3%
2) Ending Balance, June 30 (E + F1e)			815,659.00	701,810.00	-14.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,959.00	0.00	-100.0%
Stores		9712	97,616.94	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	716,083.06	701,810.00	-2.0%
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	510,137.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,803.33		
c) in Revolving Cash Account		9130	1,959.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	35.00		
4) Due from Grantor Government		9290	363,363.05		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	97,616.94		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			985,915.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	136.52		
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			136.52		
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)			985,778.65		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	675,000.00	675,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			675,000.00	675,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	30,000.00	30,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,000.00	30,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,500.00	2,500.00	0.0%
Food Service Sales		8634	3,700,000.00	3,700,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	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	1,000.00	1,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,708,500.00	3,708,500.00	0.0%
TOTAL, REVENUES			4,413,500.00	4,413,500.00	0.0%

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	1,006,555.00	1,052,050.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	588,129.00	581,156.00	-1.2%
Clerical, Technical and Office Salaries		2400	149,553.00	153,731.00	2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,744,237.00	1,786,937.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	280,012.00	331,207.00	18.3%
OASDI/Medicare/Alternative		3301-3302	122,993.00	126,621.00	2.9%
Health and Welfare Benefits		3401-3402	168,240.00	172,823.00	2.7%
Unemployment Insurance		3501-3502	814.00	834.00	2.5%
Workers' Compensation		3601-3602	22,491.00	23,009.00	2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			594,550.00	654,494.00	10.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	203,054.00	199,500.00	-1.8%
Noncapitalized Equipment		4400	31,500.00	31,500.00	0.0%
Food		4700	1,479,505.00	1,483,505.00	0.3%
TOTAL, BOOKS AND SUPPLIES			1,714,059.00	1,714,505.00	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	6,500.00	6,500.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,500.00	21,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,800.00	70,800.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	315.00	321.00	1.9%
Professional/Consulting Services and Operating Expenditures		5800	22,200.00	22,200.00	0.0%
Communications		5900	1,500.00	1,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			123,815.00	123,821.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	0.0%
Equipment Replacement		6500	35,000.00	35,000.00	0.0%
TOTAL, CAPITAL OUTLAY			40,000.00	40,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	207,592.00	207,592.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			207,592.00	207,592.00	0.0%
TOTAL, EXPENDITURES			4,424,253.00	4,527,349.00	2.3%

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

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	716,083.06	701,810.00
Total, Restricted Balance		716,083.06	701,810.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,582,898.00	3,242,426.00	-9.5%
5) TOTAL, REVENUES			3,582,898.00	3,242,426.00	-9.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	733,786.00	432,479.00	-41.1%
3) Employee Benefits		3000-3999	198,213.00	125,350.00	-36.8%
4) Books and Supplies		4000-4999	63,764.00	21,127.00	-66.9%
5) Services and Other Operating Expenditures		5000-5999	1,718,233.00	758,763.00	-55.8%
6) Capital Outlay		6000-6999	13,368,409.00	10,635,206.00	-20.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,082,405.00	11,972,925.00	-25.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,499,507.00)	(8,730,499.00)	-30.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	2,453,509.00	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			(2,453,509.00)	(2,453,509.00)	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)			(14,953,016.00)	(11,184,008.00)	-25.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	29,552,024.00	14,599,008.00	-50.6%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,552,024.00	14,599,008.00	-50.6%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,552,024.00	14,599,008.00	-50.6%
2) Ending Balance, June 30 (E + F1e)			14,599,008.00	3,415,000.00	-76.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			12,250,270.00	484,642.00	-96.0%
		9740	12,250,270.00	484,642.00	-96.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments			2,348,738.00	2,930,358.00	24.8%
		9780	2,348,738.00	2,930,358.00	24.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		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	17,046,813.82		
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			17,046,813.82		
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	158,264.30		
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			158,264.30		
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)			16,888,549.52		

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	3,243,041.00	3,068,045.00	-5.4%
Interest					
		8660	339,857.00	174,381.00	-48.7%
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			3,582,898.00	3,242,426.00	-9.5%
TOTAL, REVENUES			3,582,898.00	3,242,426.00	-9.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	147,828.00	127,425.00	-13.8%
Classified Supervisors' and Administrators' Salaries		2300	309,470.00	144,527.00	-53.3%
Clerical, Technical and Office Salaries		2400	161,920.00	100,527.00	-37.9%
Other Classified Salaries		2900	114,568.00	60,000.00	-47.6%
TOTAL, CLASSIFIED SALARIES			733,786.00	432,479.00	-41.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	56,267.00	26,301.00	-53.3%
PERS		3201-3202	37,570.00	31,454.00	-16.3%
OASDI/Medicare/Alternative		3301-3302	33,196.00	22,719.00	-31.6%
Health and Welfare Benefits		3401-3402	61,455.00	39,144.00	-36.3%
Unemployment Insurance		3501-3502	352.00	208.00	-40.9%
Workers' Compensation		3601-3602	9,373.00	5,524.00	-41.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			198,213.00	125,350.00	-36.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60,735.00	21,127.00	-65.2%
Noncapitalized Equipment		4400	3,029.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			63,764.00	21,127.00	-66.9%
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	23,900.00	7,360.00	-69.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	746,290.00	414,423.00	-44.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,424.00	3,360.00	-47.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	941,608.00	333,616.00	-04.0%
Communications		5900	11.00	4.00	-63.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,718,233.00	758,763.00	-55.8%
CAPITAL OUTLAY					
Land		6100	1,364.00	0.00	-100.0%
Land Improvements		6170	412,660.00	134,361.00	-67.4%
Buildings and Improvements of Buildings		6200	12,954,385.00	10,500,845.00	-18.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,368,409.00	10,635,206.00	-20.4%
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			16,082,405.00	11,972,925.00	-25.6%

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	2,453,509.00	2,453,509.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,453,509.00	2,453,509.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,453,509.00)	(2,453,509.00)	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	12,250,270.00	484,642.00
Total, Restricted Balance		12,250,270.00	484,642.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,061,051.00	1,061,051.00	0.0%
5) TOTAL, REVENUES			1,061,051.00	1,061,051.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,391.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,279.00	0.00	-100.0%
4) Books and Supplies		4000-4999	4,965.00	1,300.00	-73.8%
5) Services and Other Operating Expenditures		5000-5999	408,057.00	363,525.00	-10.9%
6) Capital Outlay		6000-6999	818,545.00	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			1,242,237.00	364,825.00	-70.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(181,186.00)	696,226.00	-484.3%
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					
RAI ANCF (C + D4)			(181,186.00)	696,226.00	-484.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,875,854.00	1,694,668.00	-9.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,875,854.00	1,694,668.00	-9.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,875,854.00	1,694,668.00	-9.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,694,668.00	2,390,894.00	41.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,600,556.40		
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			1,600,556.40		
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)			1,600,556.40		

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	38,260.00	38,260.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,022,791.00	1,022,791.00	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			1,061,051.00	1,061,051.00	0.0%
TOTAL, REVENUES			1,061,051.00	1,061,051.00	0.0%

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	5,404.00	0.00	-100.0%
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	3,987.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			9,391.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	682.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	472.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	5.00	0.00	-100.0%
Workers' Compensation		3601-3602	120.00	0.00	-100.0%
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			1,279.00	0.00	-100.0%
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	1,616.00	1,300.00	-19.6%
Noncapitalized Equipment		4400	3,349.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,965.00	1,300.00	-73.8%

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	295,308.00	295,308.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,117.00	50,117.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	62,632.00	18,100.00	-71.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			408,057.00	363,525.00	-10.9%
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	818,545.00	0.00	-100.0%
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			818,545.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,242,237.00	364,825.00	-70.6%

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

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	1,694,668.00	2,390,894.00
Total, Restricted Balance		<u>1,694,668.00</u>	<u>2,390,894.00</u>

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	11,675,033.94	11,672,033.94	0.0%
4) Other Local Revenue		8600-8799	11,640,121.17	11,640,121.17	0.0%
5) TOTAL REVENUES			23,315,155.11	23,312,155.11	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	27,753,591.00	27,753,591.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			27,753,591.00	27,753,591.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,438,435.89)	(4,441,435.89)	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,438,435.89)	(4,441,435.89)	0.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	15,382,668.80	10,944,232.91	-28.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			15,382,668.80	10,944,232.91	-28.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			15,382,668.80	10,944,232.91	-28.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	10,944,232.91	6,502,797.02	-40.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	11,675,033.94	11,672,033.94	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,675,033.94	11,672,033.94	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	10,867,839.55	10,867,839.55	0.0%
Unsecured Roll		8612	454,277.15	454,277.15	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	273,942.55	273,942.55	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	44,061.92	44,061.92	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,640,121.17	11,640,121.17	0.0%
TOTAL, REVENUES			23,315,155.11	23,312,155.11	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	9,912,058.00	9,912,058.00	0.0%
Bond Interest and Other Service Charges		7434	17,841,533.00	17,841,533.00	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)			27,753,591.00	27,753,591.00	0.0%
TOTAL EXPENDITURES			27,753,591.00	27,753,591.00	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%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	891,473.00	785,400.00	-11.9%
5) TOTAL, REVENUES			891,473.00	785,400.00	-11.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	82,241.00	85,252.00	3.7%
2) Classified Salaries		2000-2999	439,390.00	444,891.00	1.3%
3) Employee Benefits		3000-3999	209,047.00	219,794.00	5.1%
4) Books and Supplies		4000-4999	34,969.00	20,000.00	-42.8%
5) Services and Other Operating Expenses		5000-5999	125,826.00	15,463.00	-87.7%
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			891,473.00	785,400.00	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	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)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	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	(62,705.60)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,849.98		
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			(52,855.62)		
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	10,242.91		
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			10,242.91		
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)			(63,098.53)		

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					
All Other Sales		8639	7,614.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,158.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	882,701.00	785,400.00	-11.0%
TOTAL, OTHER LOCAL REVENUE			891,473.00	785,400.00	-11.9%
TOTAL, REVENUES			891,473.00	785,400.00	-11.9%

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	82,241.00	85,252.00	3.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			82,241.00	85,252.00	3.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	204,031.00	236,052.00	15.7%
Classified Support Salaries		2200	1,700.00	0.00	-100.0%
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	233,659.00	208,839.00	-10.6%
TOTAL, CLASSIFIED SALARIES			439,390.00	444,891.00	1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,655.00	15,504.00	-24.9%
PERS		3201-3202	80,013.00	97,703.00	22.1%
OASDI/Medicare/Alternative		3301-3302	33,385.00	33,369.00	0.0%
Health and Welfare Benefits		3401-3402	67,548.00	66,193.00	-2.0%
Unemployment Insurance		3501-3502	266.00	250.00	-6.0%
Workers' Compensation		3601-3602	7,180.00	6,775.00	-5.6%
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			209,047.00	219,794.00	5.1%
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	26,369.00	20,000.00	-24.2%
Noncapitalized Equipment		4400	2,600.00	0.00	-100.0%
Food		4700	6,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			34,969.00	20,000.00	-42.8%

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	8.00	0.00	-100.0%
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	257.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	120,657.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,904.00	15,463.00	215.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			125,826.00	15,463.00	-87.7%
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)					
Other Transfers Out					
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			891,473.00	785,400.00	-11.9%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,252,539.00	23,724,203.00	2.0%
5) TOTAL, REVENUES			23,252,539.00	23,724,203.00	2.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	68,047.00	68,047.00	0.0%
2) Classified Salaries		2000-2999	85,461.00	86,806.00	1.6%
3) Employee Benefits		3000-3999	46,943.00	51,111.00	8.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	23,198,829.00	23,345,395.00	0.6%
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			23,399,280.00	23,551,359.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(146,741.00)	172,844.00	-217.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(146,741.00)	172,844.00	-217.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,005,160.00	5,858,419.00	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,005,160.00	5,858,419.00	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,005,160.00	5,858,419.00	-2.4%
2) Ending Net Position, June 30 (E + F1e)			5,858,419.00	6,031,263.00	3.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,858,419.00	6,031,263.00	3.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,358,402.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	75,699.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	3,737,280.85		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	821.15		
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			9,172,203.44		
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	2,701,698.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,107,664.24		
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			3,809,362.47		
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)			5,362,840.97		

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	47,431.00	45,381.00	-4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	23,203,308.00	23,677,022.00	2.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,800.00	1,800.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,252,539.00	23,724,203.00	2.0%
TOTAL, REVENUES			23,252,539.00	23,724,203.00	2.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	68,047.00	68,047.00	0.0%
TOTAL, CERTIFICATED SALARIES			68,047.00	68,047.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	22,415.00	23,060.00	2.9%
Clerical, Technical and Office Salaries		2400	63,046.00	63,746.00	1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			85,461.00	86,806.00	1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	15,138.00	16,408.00	8.4%
PERS		3201-3202	12,433.00	14,535.00	16.9%
OASDI/Medicare/Alternative		3301-3302	5,945.00	6,021.00	1.3%
Health and Welfare Benefits		3401-3402	11,392.00	12,094.00	6.2%
Unemployment Insurance		3501-3502	75.00	75.00	0.0%
Workers' Compensation		3601-3602	1,960.00	1,978.00	0.9%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,943.00	51,111.00	8.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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	23,025,519.00	23,212,085.00	0.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,360.00	3,360.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	169,950.00	129,950.00	-23.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			23,198,829.00	23,345,395.00	0.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			23,399,280.00	23,551,359.00	0.6%

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

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

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	134,154,378.00	1.24%	135,823,839.00	1.24%	137,512,045.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,127,770.00	0.00%	4,127,770.00	0.00%	4,127,770.00
4. Other Local Revenues	8600-8799	10,229,695.00	0.39%	10,269,503.00	0.00%	10,269,503.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	39,808.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(27,118,990.00)	-4.78%	(25,823,581.00)	9.14%	(28,182,762.00)
6. Total (Sum lines A1 thru A5c)		121,432,661.00	2.44%	124,397,531.00	-0.54%	123,726,556.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				71,745,198.00		70,704,810.00
b. Step & Column Adjustment				1,044,899.00		1,025,093.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,085,287.00)		(2,298,612.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	71,745,198.00	-1.45%	70,704,810.00	-1.80%	69,431,291.00
2. Classified Salaries						
a. Base Salaries				17,064,474.00		17,209,323.00
b. Step & Column Adjustment				254,325.00		256,498.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(109,476.00)		(109,475.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,064,474.00	0.85%	17,209,323.00	0.85%	17,356,346.00
3. Employee Benefits	3000-3999	28,618,112.00	-0.50%	28,474,713.00	-0.32%	28,384,709.00
4. Books and Supplies	4000-4999	4,205,889.00	0.00%	4,205,889.00	0.00%	4,205,889.00
5. Services and Other Operating Expenditures	5000-5999	7,703,910.00	0.00%	7,703,910.00	1.95%	7,853,910.00
6. Capital Outlay	6000-6999	110,304.00	0.00%	110,304.00	0.00%	110,304.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	61,882.00	0.00%	61,882.00	0.00%	61,882.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(496,882.00)	0.00%	(496,882.00)	0.00%	(496,882.00)
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)		129,012,887.00	-0.81%	127,973,949.00	-0.83%	126,907,449.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,580,226.00)		(3,576,418.00)		(3,180,893.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,645,061.24		15,064,835.24		11,488,417.24
2. Ending Fund Balance (Sum lines C and D1)		15,064,835.24		11,488,417.24		8,307,524.24
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	206,518.00		204,094.00		204,094.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,773,765.24		5,707,172.24		2,532,779.24
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,084,552.00		5,577,151.00		5,570,651.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,064,835.24		11,488,417.24		8,307,524.24

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	8,084,552.00		5,577,151.00		5,570,651.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		8,084,552.00		5,577,151.00		5,570,651.00
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.						
Positions reduction due to lack of work/funds, approved by the Board.						

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	6,444,925.00	2.60%	6,612,493.00	0.00%	6,612,493.00
2. Federal Revenues	8100-8299	3,797,992.00	-11.72%	3,352,684.00	0.00%	3,352,684.00
3. Other State Revenues	8300-8599	11,099,982.00	0.34%	11,137,364.00	0.34%	11,174,746.00
4. Other Local Revenues	8600-8799	5,654,466.00	8.52%	6,136,306.00	0.00%	6,136,306.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,453,509.00	0.00%	2,453,509.00	0.00%	2,453,509.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	27,118,990.00	-4.78%	25,823,580.00	9.14%	28,182,762.00
6. Total (Sum lines A1 thru A5c)		56,569,864.00	-1.86%	55,515,936.00	4.32%	57,912,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,673,276.00		12,869,712.00
b. Step & Column Adjustment				196,436.00		199,481.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,673,276.00	1.55%	12,869,712.00	1.55%	13,069,193.00
2. Classified Salaries						
a. Base Salaries				17,707,122.00		17,981,582.00
b. Step & Column Adjustment				274,460.00		278,715.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,707,122.00	1.55%	17,981,582.00	1.55%	18,260,297.00
3. Employee Benefits	3000-3999	19,965,419.00	2.64%	20,491,739.00	1.81%	20,862,385.00
4. Books and Supplies	4000-4999	2,205,361.00	-0.03%	2,204,636.00	0.00%	2,204,636.00
5. Services and Other Operating Expenditures	5000-5999	4,093,391.00	0.02%	4,094,116.00	0.00%	4,094,116.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	289,290.00	0.00%	289,290.00	0.00%	289,290.00
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)		56,933,859.00	1.75%	57,931,075.00	1.47%	58,779,917.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(363,995.00)		(2,415,139.00)		(867,417.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,400,696.03		6,036,701.03		3,621,562.03
2. Ending Fund Balance (Sum lines C and D1)		6,036,701.03		3,621,562.03		2,754,145.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,036,701.03		3,621,562.03		2,754,145.03
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)		6,036,701.03		3,621,562.03		2,754,145.03

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.						

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	140,599,303.00	1.31%	142,436,332.00	1.19%	144,124,538.00
2. Federal Revenues	8100-8299	3,797,992.00	-11.72%	3,352,684.00	0.00%	3,352,684.00
3. Other State Revenues	8300-8599	15,227,752.00	0.25%	15,265,134.00	0.24%	15,302,516.00
4. Other Local Revenues	8600-8799	15,884,161.00	3.28%	16,405,809.00	0.00%	16,405,809.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,453,509.00	0.00%	2,453,509.00	0.00%	2,453,509.00
b. Other Sources	8930-8979	39,808.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(1.00)	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		178,002,525.00	1.07%	179,913,467.00	0.96%	181,639,056.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				84,418,474.00		83,574,522.00
b. Step & Column Adjustment				1,241,335.00		1,224,574.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,085,287.00)		(2,298,612.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	84,418,474.00	-1.00%	83,574,522.00	-1.29%	82,500,484.00
2. Classified Salaries						
a. Base Salaries				34,771,596.00		35,190,905.00
b. Step & Column Adjustment				528,785.00		535,213.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(109,476.00)		(109,475.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,771,596.00	1.21%	35,190,905.00	1.21%	35,616,643.00
3. Employee Benefits	3000-3999	48,583,531.00	0.79%	48,966,452.00	0.57%	49,247,094.00
4. Books and Supplies	4000-4999	6,411,250.00	-0.01%	6,410,525.00	0.00%	6,410,525.00
5. Services and Other Operating Expenditures	5000-5999	11,797,301.00	0.01%	11,798,026.00	1.27%	11,948,026.00
6. Capital Outlay	6000-6999	110,304.00	0.00%	110,304.00	0.00%	110,304.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	61,882.00	0.00%	61,882.00	0.00%	61,882.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(207,592.00)	0.00%	(207,592.00)	0.00%	(207,592.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		185,946,746.00	-0.02%	185,905,024.00	-0.12%	185,687,366.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,944,221.00)		(5,991,557.00)		(4,048,310.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,045,757.27		21,101,536.27		15,109,979.27
2. Ending Fund Balance (Sum lines C and D1)		21,101,536.27		15,109,979.27		11,061,669.27
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	206,518.00		204,094.00		204,094.00
b. Restricted	9740	6,036,701.03		3,621,562.03		2,754,145.03
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	6,773,765.24		5,707,172.24		2,532,779.24
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,084,552.00		5,577,151.00		5,570,651.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		21,101,536.27		15,109,979.27		11,061,669.27
(Line D3f must agree with line D2)						

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	8,084,552.00		5,577,151.00		5,570,651.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		8,084,552.00		5,577,151.00		5,570,651.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.35%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		15,762.78		15,133.78		14,608.78
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		185,946,746.00		185,905,024.00		185,687,366.00
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)		185,946,746.00		185,905,024.00		185,687,366.00
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)		5,578,402.38		5,577,150.72		5,570,620.98
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)		5,578,402.38		5,577,150.72		5,570,620.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	18,296	18,280		
Charter School				
Total ADA	18,296	18,280	0.1%	Met
Second Prior Year (2018-19)				
District Regular	17,623	17,626		
Charter School				
Total ADA	17,623	17,626	N/A	Met
First Prior Year (2019-20)				
District Regular	17,052	16,974		
Charter School		0		
Total ADA	17,052	16,974	0.5%	Met
Budget Year (2020-21)				
District Regular	16,351			
Charter School	0			
Total ADA	16,351			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	17,618	18,017		
Charter School				
Total Enrollment	17,618	18,017	N/A	Met
Second Prior Year (2018-19)				
District Regular	17,038	17,363		
Charter School				
Total Enrollment	17,038	17,363	N/A	Met
First Prior Year (2019-20)				
District Regular				
Charter School	16,878	16,719		
Total Enrollment	16,878	16,719	0.9%	Met
Budget Year (2020-21)				
District Regular	16,083			
Charter School				
Total Enrollment	16,083			

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	17,616	18,017	
Charter School		0	
Total ADA/Enrollment	17,616	18,017	97.8%
Second Prior Year (2018-19)			
District Regular	16,976	17,363	
Charter School			
Total ADA/Enrollment	16,976	17,363	97.8%
First Prior Year (2019-20)			
District Regular	16,351		
Charter School	0	16,719	
Total ADA/Enrollment	16,351	16,719	97.8%
Historical Average Ratio:			97.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.3%

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	15,763	16,083		
Charter School	0			
Total ADA/Enrollment	15,763	16,083	98.0%	Met
1st Subsequent Year (2021-22)				
District Regular	15,105	15,458		
Charter School				
Total ADA/Enrollment	15,105	15,458	97.7%	Met
2nd Subsequent Year (2022-23)				
District Regular	14,580	14,919		
Charter School				
Total ADA/Enrollment	14,580	14,919	97.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	16,973.73	16,351.47	15,762.78	15,133.78
b. Prior Year ADA (Funded)		16,973.73	16,351.47	15,762.78
c. Difference (Step 1a minus Step 1b)		(622.26)	(588.69)	(629.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-3.67%	-3.60%	-3.99%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		0.00	0.00	0.00
b1. COLA percentage		0.00%	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)		-3.67%	-3.60%	-3.99%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-4.67% to -2.67%	-4.60% to -2.60%	-4.99% to -2.99%

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)	117,385,764.00	119,146,550.00	0.00	0.00
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)	145,035,444.00	134,154,378.00	135,823,839.00	137,512,045.00
District's Projected Change in LCFF Revenue:		-7.50%	1.24%	1.24%
LCFF Revenue Standard:		-4.67% to -2.67%	-4.60% to -2.60%	-4.99% to -2.99%
Status:		Not Met	Not Met	Not 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)

The method and assumptions used in projecting LCFF revenue is through the FCMAT calculator using our newest Demographer's enrollment projection factoring the School Services of California's 2020-21 financial projection dashboard.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	125,578,841.43	134,091,178.25	93.7%
Second Prior Year (2018-19)	123,560,070.02	135,399,784.44	91.3%
First Prior Year (2019-20)	122,448,810.31	133,146,638.76	92.0%
	Historical Average Ratio:		92.3%

	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):	89.3% to 95.3%	89.3% to 95.3%	89.3% to 95.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form MYP, Lines B1-B3)	Total Expenditures (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	117,427,784.00	129,012,887.00	91.0%	Met
1st Subsequent Year (2021-22)	116,388,846.00	127,973,949.00	90.9%	Met
2nd Subsequent Year (2022-23)	115,172,346.00	126,907,449.00	90.8%	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):	-3.67%	-3.60%	-3.99%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.67% to 6.33%	-13.60% to 6.40%	-13.99% to 6.01%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.67% to 1.33%	-8.60% to 1.40%	-8.99% to 1.01%

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)	4,119,685.00		
Budget Year (2020-21)	3,797,992.00	-7.81%	No
1st Subsequent Year (2021-22)	3,352,684.00	-11.72%	Yes
2nd Subsequent Year (2022-23)	3,352,684.00	0.00%	No

Explanation: (required if Yes)
Lower projection of federal revenue due to the declining enrollment. The District did not qualify to receive the Federal Title III Immigrant Education, Resource 4201.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	18,156,105.00		
Budget Year (2020-21)	15,227,752.00	-16.13%	Yes
1st Subsequent Year (2021-22)	15,265,134.00	0.25%	No
2nd Subsequent Year (2022-23)	15,302,516.00	0.24%	No

Explanation: (required if Yes)
The difference between 2019-20 and 2020-21 is the removal of carryover budgeted in 2019-20.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	19,081,388.00		
Budget Year (2020-21)	15,884,161.00	-16.76%	Yes
1st Subsequent Year (2021-22)	16,405,809.00	3.28%	Yes
2nd Subsequent Year (2022-23)	16,405,809.00	0.00%	No

Explanation: (required if Yes)
The difference between 2019-20 and 2020-21 is the removal of carryover budgeted in 2019-20.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	7,203,554.31		
Budget Year (2020-21)	6,411,250.00	-11.00%	Yes
1st Subsequent Year (2021-22)	6,410,525.00	-0.01%	No
2nd Subsequent Year (2022-23)	6,410,525.00	0.00%	No

Explanation: (required if Yes)
The difference between 2019-20 and 2020-21 is the removal of carryover budgeted in 2019-20.

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

First Prior Year (2019-20)	15,076,113.30		
Budget Year (2020-21)	11,797,301.00	-21.75%	Yes
1st Subsequent Year (2021-22)	11,798,026.00	0.01%	No
2nd Subsequent Year (2022-23)	11,948,026.00	1.27%	Yes

Explanation:
(required if Yes)

The difference between 2019-20 and 2020-21 is the removal of carryover budgeted in 2019-20.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	41,357,178.00		
Budget Year (2020-21)	34,909,905.00	-15.59%	Not Met
1st Subsequent Year (2021-22)	35,023,627.00	0.33%	Met
2nd Subsequent Year (2022-23)	35,061,009.00	0.11%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	22,279,667.61		
Budget Year (2020-21)	18,208,551.00	-18.27%	Not Met
1st Subsequent Year (2021-22)	18,208,551.00	0.00%	Met
2nd Subsequent Year (2022-23)	18,358,551.00	0.82%	Met

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

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

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

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

Lower projection of federal revenue due to the declining enrollment. The District did not qualify to receive the Federal Title III Immigrant Education Resource 4201.

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

The difference between 2019-20 and 2020-21 is the removal of carryover budgeted in 2019-20.

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

The difference between 2019-20 and 2020-21 is the removal of carryover budgeted in 2019-20.

- 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)

The difference between 2019-20 and 2020-21 is the removal of carryover budgeted in 2019-20.

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

The difference between 2019-20 and 2020-21 is the removal of carryover budgeted in 2019-20.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	185,946,746.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	185,946,746.00	5,578,402.38	6,085,324.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	11,509,990.00	12,313,535.19	11,885,298.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	11,509,990.00	12,313,535.19	11,885,298.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	191,833,164.25	205,225,586.54	198,088,298.73
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)	191,833,164.25	205,225,586.54	198,088,298.73
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.0%	6.0%	6.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	2.0%	2.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(2,332,446.16)	134,093,470.31	1.7%	Met
Second Prior Year (2018-19)	1,262,029.89	135,401,558.47	N/A	Met
First Prior Year (2019-20)	(1,425,204.76)	133,146,638.76	1.1%	Met
Budget Year (2020-21) (Information only)	(7,580,226.00)	129,012,887.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	22,407,898.00	25,140,682.64	N/A	Met
Second Prior Year (2018-19)	22,808,236.00	22,808,236.48	N/A	Met
First Prior Year (2019-20)	21,684,534.27	24,070,266.00	N/A	Met
Budget Year (2020-21) (Information only)	22,645,061.24			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	15,763	15,134	14,609
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	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)	185,946,746.00	185,905,024.00	185,687,366.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	185,946,746.00	185,905,024.00	185,687,366.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,578,402.38	5,577,150.72	5,570,620.98
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)	5,578,402.38	5,577,150.72	5,570,620.98

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,084,552.00	5,577,151.00	5,570,651.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	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)	8,084,552.00	5,577,151.00	5,570,651.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.35%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	5,578,402.38	5,577,150.72	5,570,620.98
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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?

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?

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)?

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)	(27,816,870.00)			
Budget Year (2020-21)	(27,118,990.00)	(697,880.00)	-2.5%	Met
1st Subsequent Year (2021-22)	(25,823,581.00)	(1,295,409.00)	-4.8%	Met
2nd Subsequent Year (2022-23)	(28,182,762.00)	2,359,181.00	9.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	2,453,509.00			
Budget Year (2020-21)	2,453,509.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	2,453,509.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	2,453,509.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	General Fund	7439	340,479
Certificates of Participation				
General Obligation Bonds	21	Bond I & R Fund	7439	176,765,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund	Salary Accounts	3,378,896
Other Long-term Commitments (do not include OPEB):				
2016 GO Bonds	14	Bond I & R Fund	7439	24,985,000
2013 GO Bonds	7	Bond I & R Fund	7439	47,515,000
2011 GO Bonds	6	Bond I & R Fund	7439	16,109,379
2010 GO Bonds	14	Bond I & R Fund	7439	1,997,326
2008 GO Bonds	12	Bond I & R Fund	7439	940,485
TOTAL:				272,031,565

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	165,370	165,370	165,370	118,572
Certificates of Participation				
General Obligation Bonds	8,908,937	9,345,838	9,654,213	10,038,701
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	3,378,896	1,536,458	1,536,458	1,536,458
Other Long-term Commitments (continued):				
2016 GO Bonds	951,435	951,435	1,281,437	4,509,836
2013 GO Bonds	4,876,850	5,185,650	7,305,350	4,971,875
2011 GO Bonds	4,252,450	4,234,000	2,577,875	2,094,375
2010 GO Bonds	750,625	784,125		
2008 GO Bonds				
Total Annual Payments:	23,284,563	22,202,876	22,520,703	23,269,817
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)

No

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

No

b. Do benefits continue past age 65?

No

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

--

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

--

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

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

0.00

5. OPEB Contributions

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

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

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

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

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

Yes

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

--

3. Self-Insurance Liabilities

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

505,620.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs	13,091,931.00	13,091,931.00	13,091,931.00
b. Amount contributed (funded) for self-insurance programs	13,091,931.00	13,091,931.00	19,091,931.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	848.0	803.0	783.0	764.0

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

928,330

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
7,549,535	7,549,535	7,549,535
70.0%	70.0%	70.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
already in the budget	1,119,821	1,102,230
1.5%	1.5%	1.5%

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

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

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

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	631.5	620.8	620.8	620.8

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

428,602

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	0
---	---	---	---

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
3,857,635	3,857,635	3,857,635
70.0%	70.0%	70.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
already in the budget	423,079	480,782
	1.5%	1.5%

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

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

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

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	93.4	85.5	85.5	85.5

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

152,716

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	1,114,715	1,114,715	1,114,715
Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	already in the budget	175,126	177,774
Percent change in step & column over prior year		1.5%	1.5%

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	2,976,598	2,976,598	2,976,598
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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)

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

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?

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

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

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)

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

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

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July 1 Budget
2020-21 Budget
Technical Review Checks

Cupertino Union Elementary

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating

to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Cupertino Union Elementary

Santa Clara County

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

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O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) does not equal current year beginning balance (Object 9791), by fund, for the following resources: EXCEPTION

FUND	RESOURCE	2018 - 19 EFB	2019 - 20 BFB	DIFFERENCE
25	0000	1,875,854.44	0.00	-1,875,854.44
25	9010	0.00	1,875,854.00	1,875,854.00

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/typed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.