



San Bernardino City Unified School District



2020-21
Final Budget
June 30, 2020

San Bernardino City Unified School District

2020-21 Final Budget Report

June 30, 2020

Dr. Harold Vollkommer
Interim Superintendent

Jayne Christakos
Associate Superintendent Business, Facilities, and Operations

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San Bernardino City Unified School District 2020-21 Final Budget Report

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Interim Superintendent

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Assistant Superintendent, Continuous Improvement

Tom Haldorsen
Interim Assistant Superintendent, Human
Resources

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Executive Director, Community Engagement

Joseph Paulino
Chief, School Police

Linda Bardere
Director, Communications

Dr. Lorraine Perez
Assistant Superintendent, Student Services

Jayne Christakos
Associate Superintendent Business, Facilities, and
Operations

Making
Hope
Happen

**San Bernardino City Unified School District
2020-21 Final Budget Report**

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**San Bernardino City Unified School District
BUDGET/LCAP DEVELOPMENT CALENDAR
Fiscal Year 2020-21**

Complete By	Item Black Font – Budget Blue Font - LCAP	Time/Location
October 29	Community Stakeholder LCAP Meeting	PDC, 5:30 – 7:00 p.m.
December 10	Board Presentation – LCAP Update	BOE 5:30 p.m.
December 10	Board approval of 2019-20 First Interim Report	BOE 5:30 p.m.
January 7	Preliminary Enrollment Projections	
January 10	Release of Governor’s Fiscal Year 2020-21 Budget Proposal	
January 10	Directors/LCAP Leads	PDC, 1:00 – 4:30 p.m.
January 17	Distribution of Position Control Report for Site and Department review/update/action in anticipation of Budget Development	
January 17	SPSA Development Training	9:30 to 12:00 p.m. 1:30 – 3:30 p.m. PDC, Room B
January 22	SPSA Development Training	9:30 to 12:00 p.m. PDC, Room B
January 24	Preliminary staffing information provided to school sites based upon preliminary projected enrollment	
January 31	Budget allocations based on preliminary enrollment projections, reports and rates distributed to school sites and Departments by Fiscal Services	
February 3 – March 20	All sites and Departments complete 2020-21 Budgets	
February 7	Due Date for HR Certificated Reduction in Work Year Forms to HR Certificated	
February 11	Community Stakeholder LCAP Meeting	PDC, 5:30 – 7:30 p.m.
March 2	Classified HR forms to Fiscal Services to reduce or abolish positions	
March 6	Directors/LCAP Leads	PDC, 1:00-4:30 p.m.
March 16	Completion of Classified HR forms to reduce or abolish positions from Fiscal to HR Classified	
March 17	Fiscal Year 2020-21 Second Interim Report and LCAP Update submitted to Board for approval	BOE 5:30 p.m.
March 20	Budgets Due for all sites and departments	

**San Bernardino City Unified School District
BUDGET/LCAP DEVELOPMENT CALENDAR
Fiscal Year 2020-21**

March 23 – April 30	Fiscal Services review and update of Department/Division budgets and input of site budgetary information into Budget Development System	
April 8	Community Stakeholder LCAP Meeting	PDC, 5:30 – 7:30 p.m.
April 17	Completion and submission of all final 2019-20 Purchase Requisitions	
April 21	Board Budget and LCAP Workshop	BOE 5:30 p.m.
May 8	SPSA and Executive Summary due to Categorical Programs Department	
May 8	Directors/LCAP Leads	PDC, 1:00 – 4:30 p.m.
May 15	State's May Revision to Governor's Proposed Budget for Fiscal Year 2020-21	
May 18	Encumbering for Fiscal Year 2020-21 open to all sites and departments	
May 19	Board Budget and LCAP Update	BOE 5:30 p.m.
May 20	Community Stakeholder LCAP Meeting – LCAP Update	PDC, 9:30 – 11:00 a.m.
June 2	Public Hearing on LCAP and Budget at the Board of Education Meeting	BOE 5:30 p.m.
June 16	Board Adoption of Fiscal Year 2020-21 Budget and LCAP at the Board of Education Meeting	BOE 5:30 p.m.

CATEGORICAL PROGRAMS

San Bernardino City Unified School District Local Control and Accountability Plan (LCAP) Calendar 2019-2020

September 6, 2019	Directors/LCAP Leads 2019-20 Annual Update Progress Monitoring	PDC, 1:00pm-4:30pm
September 13, 2019	Superintendent's Student Advisory Committee	PDC, 8:00am-12:00pm
October 4, 2019	Directors/LCAP Leads 2019-20 Annual Update Progress Monitoring	PDC, 1:00pm-4:30pm
October 11, 2019	Superintendent's Student Advisory Committee	PDC, 8:00am-12:00pm
October 15, 2019	Cabinet/Union Leadership Meeting LCAP Update & Input	PDC, 11:30am-12:00pm
October 29, 2019	Community Stakeholder LCAP Meeting LCAP Update- (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community)	PDC, 5:30pm-7:30pm
November 8, 2019	Superintendent's Student Advisory Committee	PDC, 8:00am-12:00pm
December 6, 2019	District English Learner Advisory Committee (DELAC) 2019-20 Annual Update Progress Monitoring	PDC, 10:00am
December 10, 2019	Special Education Community Advisory Committee (CAC) LCAP Informational Meeting	WHAA Building 9:30am – 11:00am
December 10, 2019	Board Presentation 1 st Interim Report	BOE, 5:30pm
December 11, 2019	Site Leaders' Meeting 2019-20 LCAP Annual Update	PDC, 8:00am-12:00pm
December 12, 2019	District Parent Advisory Council (DAC) 2019-20 Annual Update Progress Monitoring	PDC, 5:30pm-7:00pm
December 13, 2019	Superintendent's Student Advisory Committee	PDC, 8:00am-12:00pm
January 6, 2020	Cabinet/Union Leadership Meeting LCAP Update & Input	PDC, 11:30am-12:00pm
January 10, 2020	Directors/LCAP Leads 2019-20 Annual Update Progress Monitoring & 2019-20 Input	PDC, 1:00pm-4:30pm
January 23, 2020	District African American Parent Advisory Council (DAAAC) 2019-20 Annual Update Progress Monitoring	PDC, 5:30pm-7:00pm
January 24, 2020	Superintendent's Student Advisory Committee	PDC, 8:00am-12:00pm
February 7, 2020	Superintendent's Student Advisory Committee	PDC, 8:00am-12:00pm
February 11, 2020	Community Stakeholder LCAP Meeting LCAP Update- (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community)	PDC, 5:30pm-7:30pm
March 6, 2020	Superintendent's Student Advisory Committee	PDC, 8:00am-12:00pm

March 6, 2020	Directors/LCAP Leads 2019-20 Annual Update Progress Monitoring & 2019-20 Input	PDC, 1:00pm-4:30pm
March 17, 2020	Board Presentation 2nd Interim Report	BOE, 5:30pm
April 2, 2020	District African American Parent Advisory Council (DAAAC) 2019-20 Annual Update Progress Monitoring	PDC, 5:30pm-7:00pm
April 3, 2020	District English Learner Advisory Committee (DELAC) 2019-20 Annual Update Progress Monitoring	TBD
April 6, 2020	Cabinet/Union Leadership Meeting	PDC, 11:30am-12:00pm
April 8, 2020	Community Stakeholder LCAP Meeting LCAP Update- (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community)	PDC, 5:30pm-7:30pm
April 9, 2020	District Parent Advisory Council (DAC) 2019-20 Annual Update Progress Monitoring	PDC, 5:30pm-7:00pm
April 10, 2020	Superintendent's Student Advisory Committee	PDC, 8:00am-12:00pm
April 21, 2020	Board Budget LCAP Workshop	BOE, 5:30pm
May 1, 2020	Superintendent's Student Advisory Committee	PDC, 8:00am-12:00pm
May 8, 2020	Directors/LCAP Leads 2019-20 Annual Update Progress Monitoring & 2019-20 Input	PDC, 1:00pm-4:30pm
May 19, 2020	Board Budget LCAP Update	BOE, 5:30pm
May 20, 2020	Community Stakeholder LCAP Meeting LCAP Update- (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community) Required parent committee presentation and Superintendent's Response	PDC, 5:30pm-7:30pm
June 2, 2020	Public Hearing Presentation of 2020-21 LCAP	BOE, 5:30pm
June 16, 2020	Presentation to Board Approval of final draft of 2020-21 LCAP	BOE, 5:30pm

*Meeting dates and locations subject to change

San Bernardino City Unified School District Summary of Budget Assumptions Fiscal Years 2020-21, 2021-22 and 2022-23

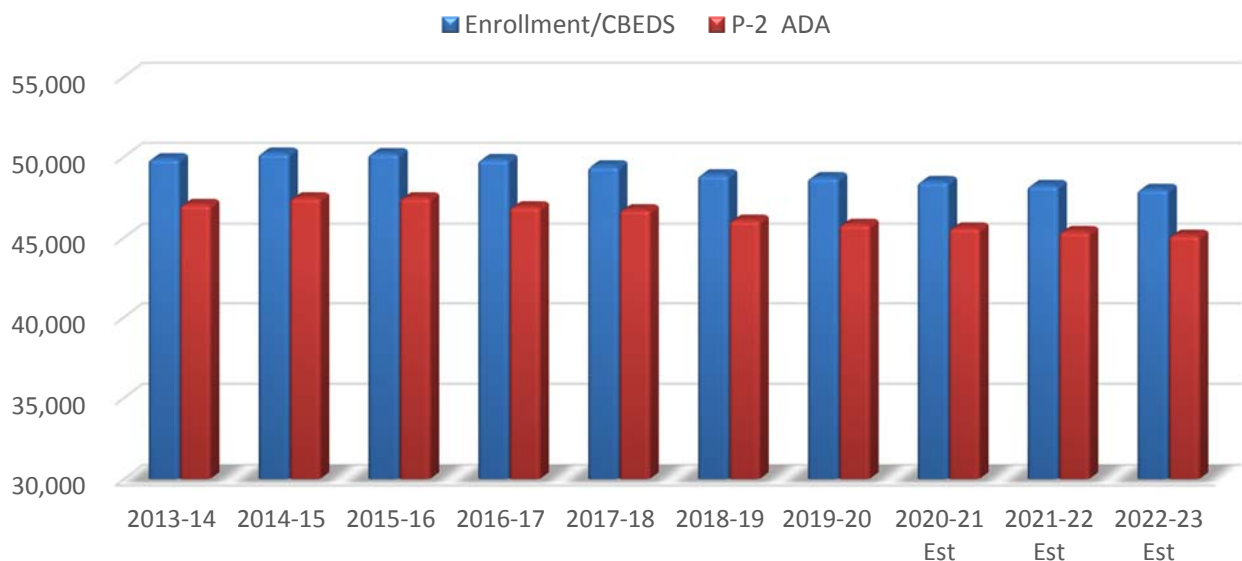
District budgets are developed in coordination with school sites and departments in June of each year using a series of assumptions that are used to determine revenues and expenditure projections.

During the 2019-20 Fiscal Year, the Coronavirus (COVID-19) pandemic resulted in the district closing all campuses and offices and begin teaching and working remotely. The pandemic has had catastrophic impact on the state budget and school district funding. The 2020-2021 Fiscal Year will involve schools reopening with measures to protect against spread of the virus while ensuring our students have the best education possible either remotely or via distance learning or a hybrid instructional model.

The budget for San Bernardino City Unified School District and the multiyear assumptions have been prepared including the 2020-21 Budget agreement reached by the Governor and the Legislature for Local Control Funding Formula (LCFF) funding for Fiscal Years 2020-21 through 2022-23. All material adjustments to align with the 2020-21 State Budget once signed and adopted, will be presented to the Board of Education within 45 days as required under current law.

The District currently serves nearly 49,000 students although it has experienced declining enrollment for a number of years. Enrollment has declined at approximately 0.5% per year over the prior 3 years. At this time, we do not know how the pandemic will impact enrollment or attendance trending. We are using prior trends to project enrollment until actual enrollment trends are known. A decline in enrollment of 244 students is projected for 2020-21. An additional decline of 0.5% is projected for 2021-22 and each year thereafter.

SBCUSD ADA to Enrollment Trending



*ADA to Enrollment ratio does not include ADA generated from NPS, Extended Year Special Ed or Community Schools.

San Bernardino City Unified School District

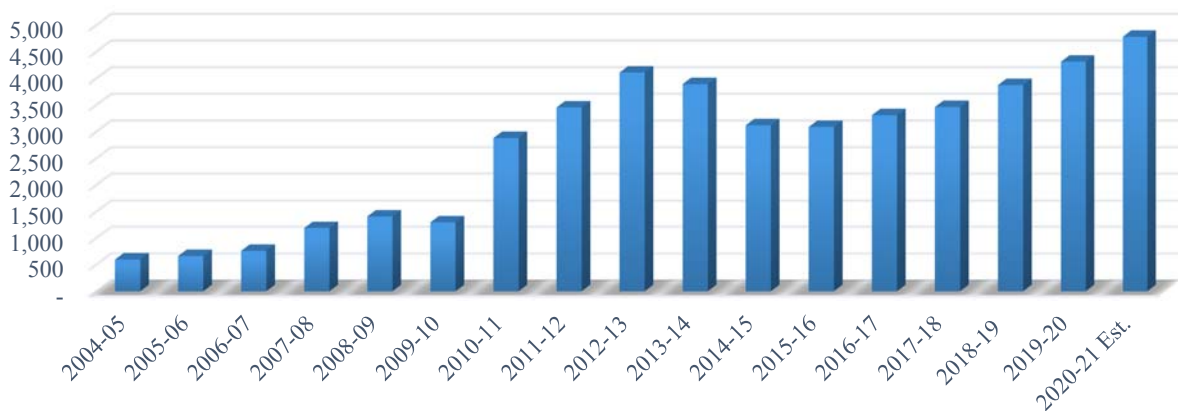
Summary of Budget Assumptions

Fiscal Years 2020-21, 2021-22 and 2022-23

The District has authorized 12 Charter Schools in 2020-21. The projected 2020-21 enrollment for the 12 Charters is 4,783 with projected ADA of 4,855 resulting in an average ADA to enrollment ratio for District Charters of *94.10%. The total LCFF funding attributable to these Charters is estimated at \$56.6 million.

**One charter generates P-2 ADA based upon year-round attendance with 4 tracks. Enrollment is measured annually, resulting in ADA greater than enrollment.*

Charter Enrollment



Revenues

Local Control Funding Formula (LCFF)

LCFF funding is the primary source of district funding and is derived from student average daily attendance. Additional funds are provided for those students that are low socio-economic, English Language Learner, and Foster Youth. These students (quantified as an unduplicated pupil count) comprise approximately 90.42% of the student population at San Bernardino City Unified.

The growth factors and COLA applied to the calculation of the Local Control Funding Formula target funding for the current and subsequent years are as follows:

Fiscal Year	2020-21	2021-22	2022-23
COLA	0.0%	0.0%	0.0%
Increase (Decrease) over Prior Year – ADA decline	(\$2.3M)	(\$2.7M)	(\$2.7M)
Unduplicated Pupil Count – 3 Year Average	90.42%	90.41%	90.41%

San Bernardino City Unified School District

Summary of Budget Assumptions

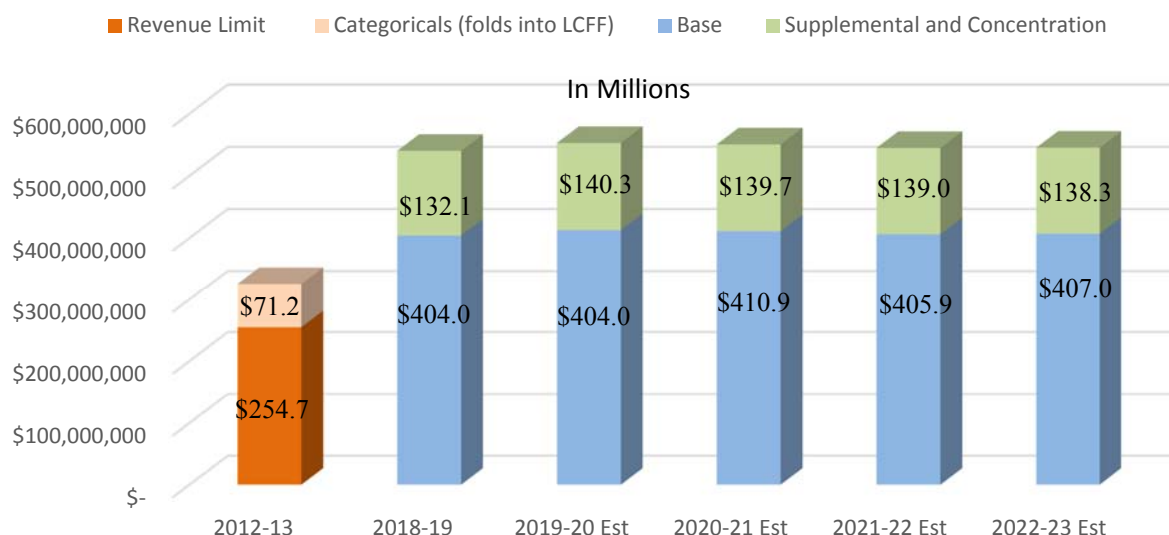
Fiscal Years 2020-21, 2021-22 and 2022-23

Local Control Funding Formula (LCFF) revenue is projected by including current ADA projections for 2020-21. The District declining enrollment over the last 3 years and has projected a decline in enrollment for 2020-21, 2021-22 and 2022-23.

2020-21 LCFF Funding	
Base funding (Includes TIIG and Transportation)	\$410,879,763
Supplemental and Concentration	\$139,733,421
LCFF Target Funding	\$550,613,184

LCFF Base and Supplemental Funding

Under the LCFF, the District must ensure that supplemental and concentration funds are principally directed to be used to increase or improve services to students that are eligible for free and reduced meals, English Language Learner, Foster Youth or any underserved group. The chart below illustrates the 2020-21 base funding applicable to all students and the additional supplemental and concentration funding for low socio-economic, English Learner and Foster Youth that are represented at an unduplicated count of 90.42% of the district student population.



- Due to the short time frame provided by the determination of the final State budget, the schedule of programs that comprise base, supplemental and categorical programs have not been included with this report. Additional details will be provided with the 2020-2021 First Interim Report
- Reductions to LCFF for Redevelopment Agency (RDA) funds are included at \$17,365,369 for the Budget and subsequent fiscal years. By law, these dollars can be used for land acquisition, facility reconstruction, remodeling, deferred maintenance and routine maintenance.

San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2020-21, 2021-22 and 2022-23

- The Coronavirus Aid, Relief and Economic Security (CARES) Act was passed by Congress to provide relief to States from the economic impact of the Coronavirus. The Governor has allocated funds to educational agencies as three separate one-time investments under the CARES Act. Applications must be filed to receive these funds and actual funding is not yet known. The funds may be used to extend the instructional school year, provide additional academic services, provide learning supports, and wrap around services. Estimates of this funding for SBCUSD are included in Fiscal Year 2020-2021 budget and are detailed below:

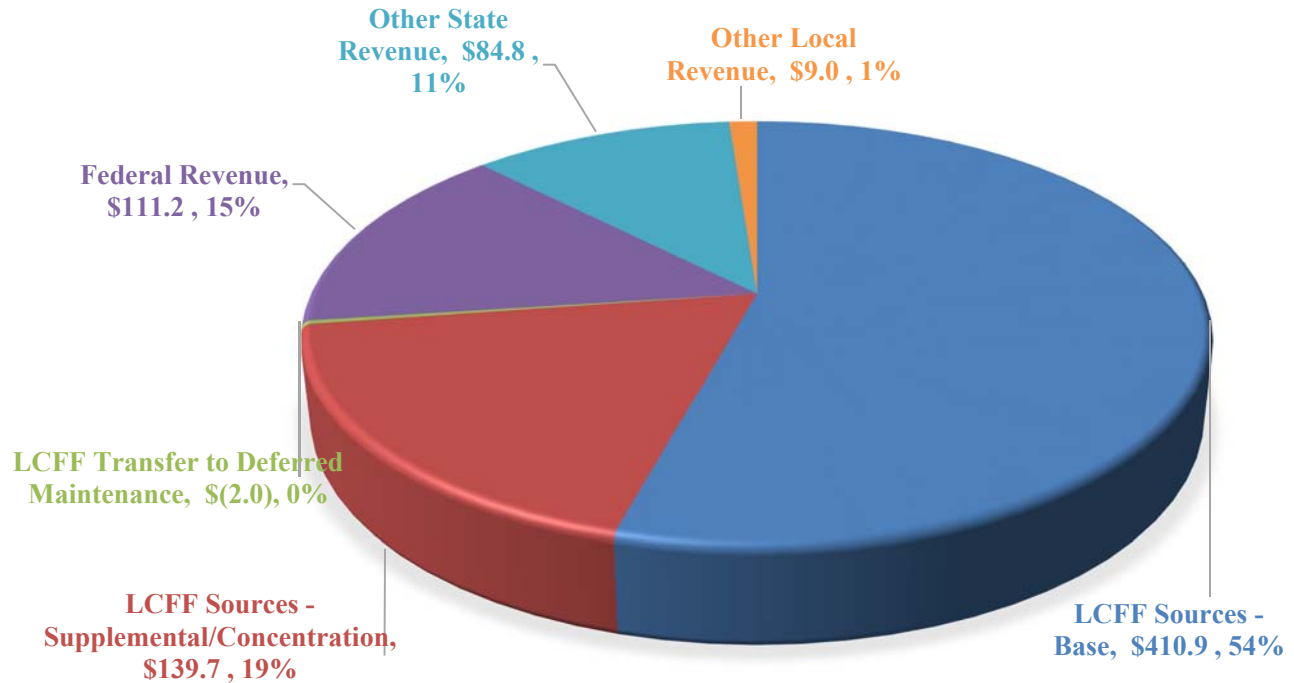
Program	Purpose	Amount
CARES Act – Emergency Education Relief Fund	Provided to address the impact of COVID-19 - Based upon Title I eligible students	\$25,659,469
Governor’s Emergency Education Relief (GEER)	Allocated based upon the number of students with a disability	\$11,400,000
Coronavirus Relief Fund	Allocated based upon the number of students that qualify for concentration funding under LCFF	\$20,000,000
Total Relief Funding		\$57,059,469

- Special Education is funded based upon the number of children with disabilities receiving special education services for both Federal and State Special Education programs. These revenues have been adjusted for changes in Special Education ADA. No COLA was applied
- State Categorical programs were projected at the 2019-20 level with no COLA included for the budget or subsequent years. Other ongoing Federal programs were projected to stay at current funding levels and no COLA has been applied to this revenue.

Funding Source	2020-21	2021-22	2022-23
Federal (Unrestricted and Restricted Sources)	\$111,191,928	\$54,132,459	\$54,132,459
State (Unrestricted and Restricted Sources)	\$84,803,261	\$84,803,261	\$84,803,261

- Under LCFF funding the District receives a funding adjustment of \$12,103,823 to implement class size reduction for TK-3 to 24:1.
- Unrestricted Lottery Revenue was included at \$153/ADA and Restricted Lottery revenue at \$54/ADA. Both were reduced by 15% due to significant decreases in lottery sales resulting from the Coronavirus
 - Unrestricted Lottery \$6,220,668
 - Restricted Lottery \$2,195,530

**San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2020-21, 2021-22 and 2022-23**



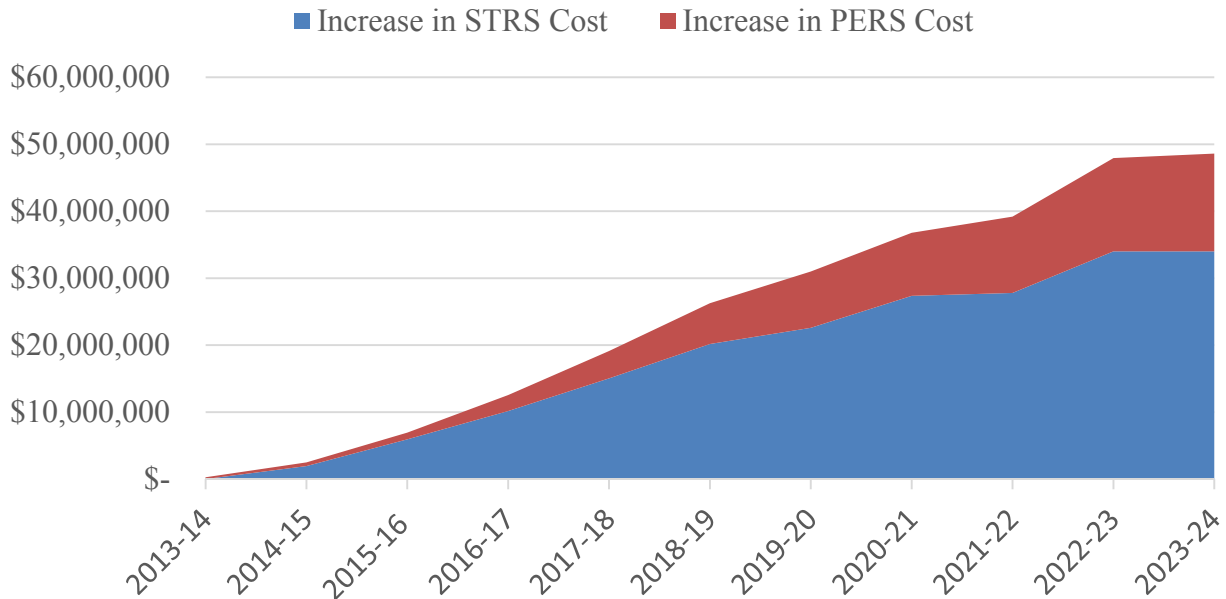
Total General Fund Revenues - \$753.6 Million

Expenditures

- Step and column increases for eligible staff are included in the current and subsequent fiscal years. These costs are projected at 1.7% for Certificated and 0.9% for Classified qualifying positions.
- Statutory Employee Benefits have been adjusted for changes in salaries for all bargaining units and salary schedules.
- Under the LCFF, Districts are required to maintain class sizes for grades TK-3 at 24:1. The estimated Grade Span Adjustment for Fiscal Year 2020-21 is \$12,293,716. The cost of implementing class size reduction exceeds the revenues received by the State for this purpose.
- State Teachers Retirement System and Public Employee Retirement Systems have projected significant increases to employer contribution rates in the current and subsequent fiscal years. Due to the economic pressures brought about by the Coronavirus, both agencies have delayed increases to the retirement rates to provide relief to school districts.

**San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2020-21, 2021-22 and 2022-23**

SBCUSD Projected Increase in STRS and PERS Costs



	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
STRS Rate	12.58%	14.43%	16.28%	17.10%	16.15%	16.02%	18.10%	18.10%
Increase in STRS Cost	\$4,247,857	\$4,872,542	\$5,121,607	\$2,412,613	\$4,796,031	\$408,819	\$6,226,177	\$0
PERS Rate	13.89%	15.53%	18.06%	19.72%	20.70%	22.84%	25.50%	26.20%
Increase in PERS Cost	\$1,365,237	\$1,685,384	\$2,019,247	\$2,336,797	\$973,980	\$2,008,985	\$2,517,127	\$668,364
Annual Increase	\$5,613,094	\$6,557,926	\$7,140,854	\$4,749,410	\$5,770,011	\$2,417,804	\$8,743,304	\$668,364

- Health and Welfare Medical costs increased by 5.0% in Fiscal Year 2020-21. These costs are projected to increase by 7% in 2021-22 and 7% in 2022-23:
 - Fiscal Year 2021-22 \$4,785,042
 - Fiscal Year 2022-23 \$5,111,251
- Other Post-Employment Benefits (OPEB) included at a rate of 1.044% have been applied to gross salary and an additional rate of 1.207% applied to fund post-retirement benefits in the amount of \$9,021,766.
- The Local Control Accountability Plan and the costs related to the plan have been included in the Fiscal Year 2020-21 budget and subsequent years.
- Utility costs are projected to include energy savings for Fiscal Year 2020-21 and subsequent years. Currently the District spends \$11.5 million annually for electricity, gas and water.

San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2020-21, 2021-22 and 2022-23

- The Deferred Maintenance program has been folded into the Local Control Funding Formula and the Deferred Maintenance match is no longer required under the Local Control Funding Formula. The District continues to allocate funding of \$2.0 million for this purpose which was the level of funding previously provided by the state.
- Routine Repair and Maintenance is required at 3% of total general fund expenditures and is funded at \$22.0 million for 2020-21.
- Textbooks and instructional support materials have been included in Fiscal Year 2020-21 at \$4.0 million.

General Fund Contributions to Special Programs

Program	2019-20 Estimated	2020-21 Projected	2021-22 Projected	2022-23 Projected
Special Education	\$54,306,565	\$57,293,378	\$61,793,378	\$61,793,378
Routine Repair and Maintenance	\$21,510,000	\$22,030,000	\$20,230,000	\$20,150,000
Total	\$75,816,565	\$79,323,378	\$82,023,378	\$81,943,378

Unrestricted General Fund Balance

General Fund	2019-20 Estimated	2020-21 Projected	2021-22 Projected	2022-23 Projected
Unrestricted General Fund Balance	\$30,191,573	\$19,710,750	\$14,290,979	\$14,237,321
Reserves for Revolving Cash	\$210,000	\$210,000	\$210,000	\$210,000
Assigned				
Reserve for Deficit Spending	\$15,681,573	\$4,140,750	\$30,979	\$7,321
Reserve for Economic Uncertainties – 2%	\$14,300,000	\$15,360,000	\$14,050,000	\$14,020,000
Unassigned/Undesignated	\$ -0-	\$ -0-	\$ -0-	\$ -0-

San Bernardino City Unified School District
2020-2021 Budget Adoption
Summary of Facts and Assumptions

Assumptions	2019-2020 Estimated Actuals	2020-2021 Budget	2021-2022 Projected	2022-2023 Projected
COLA	3.26%	0.00%	0.00%	0.00%
Local Revenue (Taxes)	\$ 46,547,571	\$ 46,547,571	\$ 46,547,571	\$ 46,547,571
Pass through of Local Revenue (Taxes) to Charters	\$ (2,543,644)	\$ (2,553,845)	\$ (2,565,622)	\$ (2,577,399)
EPA Entitlement Percentage	23.88%	23.88%	23.88%	23.88%
Enrollment - Current Year CBEDS	48,751	48,507	48,265	48,023
Unduplicated Count	44,078	43,858	43,638	43,420
Unduplicated Percentage (Rolling Average)	90.39%	90.42%	90.41%	90.41%
ADA/Enrollment Percentage	94.04%	94.04%	94.04%	94.04%
Projected ADA - P-2				
Grades K-3	15,188.87	15,112.93	15,037.36	14,962.18
Grades 4-6	11,151.39	11,095.64	11,040.15	10,984.96
Grades 7-8	7,184.52	7,148.60	7,112.86	7,077.29
Grades 9-12	12,319.43	12,257.83	12,196.54	12,135.56
Total	45,844.21	45,615.00	45,386.91	45,159.99
ADA for County Office of Education (COE) Programs	5.96	5.96	5.96	5.96
Total District ADA including COE Programs	45,850.17	45,620.96	45,392.87	45,165.95
Funding Per ADA				
Grades TK-3				
Base Grant	\$ 7,702	\$ 7,702	\$ 7,702	\$ 7,702
Grade Span Adjustment	\$ 801	\$ 801	\$ 801	\$ 801
Total Base Funding	\$ 8,503	\$ 8,503	\$ 8,503	\$ 8,503
Supplemental	\$ 1,537	\$ 1,538	\$ 1,538	\$ 1,538
Concentration	\$ 1,505	\$ 1,506	\$ 1,505	\$ 1,505
Total Funding TK-3	\$ 11,545	\$ 11,547	\$ 11,546	\$ 11,546
Grades 4-6				
Base Grant	\$ 7,818	\$ 7,818	\$ 7,818	\$ 7,818
Total Base Funding	\$ 7,818	\$ 7,818	\$ 7,818	\$ 7,818
Supplemental	\$ 1,413	\$ 1,414	\$ 1,414	\$ 1,414
Concentration	\$ 1,383	\$ 1,385	\$ 1,384	\$ 1,384
Total Funding 4-6	\$ 10,614	\$ 10,617	\$ 10,616	\$ 10,616
Grades 7-8				
Base Grant	\$ 8,050	\$ 8,050	\$ 8,050	\$ 8,050
Total Base Funding	\$ 8,050	\$ 8,050	\$ 8,050	\$ 8,050
Supplemental	\$ 1,455	\$ 1,456	\$ 1,456	\$ 1,456
Concentration	\$ 1,424	\$ 1,426	\$ 1,425	\$ 1,425
Total Funding 7-8	\$ 10,929	\$ 10,932	\$ 10,931	\$ 10,931
Grades 9-12				
Base	\$ 9,329	\$ 9,329	\$ 9,329	\$ 9,329
Grade Span Adjustment	\$ 243	\$ 243	\$ 243	\$ 243
Total Base Funding	\$ 9,572	\$ 9,572	\$ 9,572	\$ 9,572
Supplemental	\$ 1,730	\$ 1,731	\$ 1,731	\$ 1,731
Concentration	\$ 1,694	\$ 1,695	\$ 1,695	\$ 1,695
Total Funding 9-12	\$ 12,996	\$ 12,998	\$ 12,998	\$ 12,998

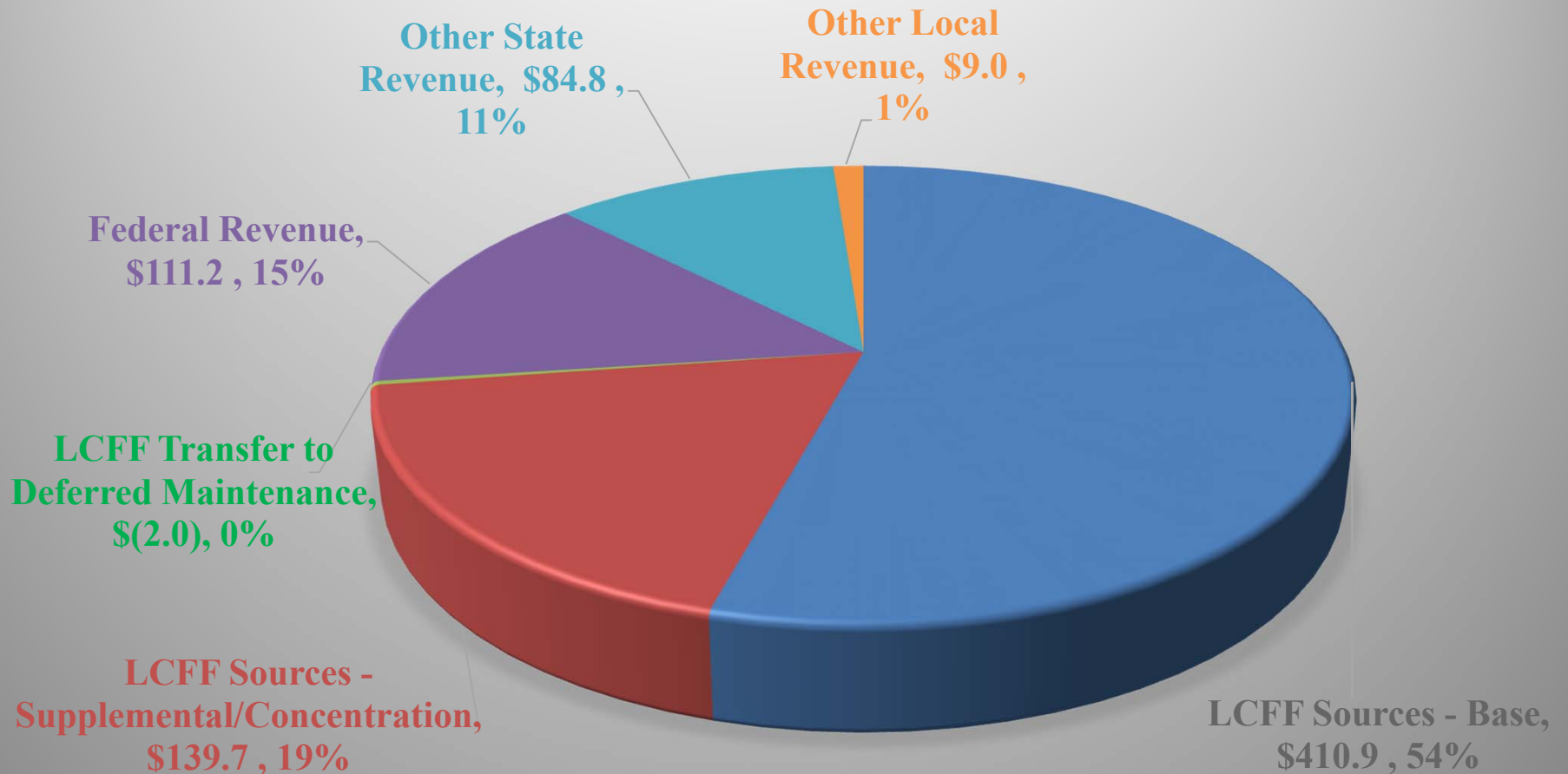
San Bernardino City Unified School District
2020-2021 Budget Adoption
Summary of Facts and Assumptions

Assumptions	2019-2020 Estimated Actuals	2020-2021 Budget	2021-2022 Projected	2022-2023 Projected
LCFF Funded Revenues	\$ 552,921,403	\$ 550,613,184	\$ 547,923,855	\$ 545,275,166
Total LCFF Sources				
LCFF Base (Includes TIIG - \$16.8M and Transportation-\$3.6M)	\$ 412,640,201	\$ 410,879,763	\$ 408,919,339	\$ 406,968,717
Increase Over Prior Year (Base)	\$ 4,215,508	\$ (1,760,438)	\$ (1,960,424)	\$ (1,950,622)
LCFF Supplemental & Concentration	\$ 140,281,202	\$ 139,733,421	\$ 139,004,516	\$ 138,306,449
Increase Over Prior Year (Supplemental)	\$ 8,632,171	\$ (547,781)	\$ (728,905)	\$ (698,067)
Total LCFF Sources	\$ 552,921,403	\$ 550,613,184	\$ 547,923,855	\$ 545,275,166
Lottery - Unrestricted per ADA	\$ 130	\$ 130	\$ 130	\$ 130
Lottery - Restricted per ADA	\$ 46	\$ 46	\$ 46	\$ 46
Expenditures Adjusted for Consumer Price Index (CPI)	\$ 744,879,078	\$ 764,046,666	\$ 701,669,606	\$ 700,009,594
Step & Column Certificated	\$ 5,062,491	\$ 5,168,862	\$ 5,256,733	\$ 5,337,216
Step & Longevity Classified	\$ 726,886	\$ 738,416	\$ 745,062	\$ 751,023
Instructional Days	180	180	180	180
Contribution to Special Education	\$ 57,516,773	\$ 57,293,378	\$ 61,863,378	\$ 61,863,378
Routine Repair and Maintenance Contribution	\$ 21,510,000	\$ 22,030,000	\$ 20,160,000	\$ 20,080,000
Total Contribution to Restricted Programs	\$ 79,026,773	\$ 79,323,378	\$ 82,023,378	\$ 81,943,378
Reserve for Economic Uncertainties	\$ 14,900,000	\$ 15,360,000	\$ 14,050,000	\$ 14,020,000
Reserve for Economic Uncertainties Percentage	2%	2%	2%	2%
Health & Welfare Increase	6.50%	5.00%	7.00%	7.00%
Payroll Expense Rates				
State Teachers' Retirement System (STRS)	17.10%	16.15%	16.02%	18.10%
STRS Cost Increase Over Prior Year	\$ 2,401,803	\$ 4,796,031	\$ 408,819	\$ 6,226,177
Public Employee Retirement System (PERS)	19.72%	20.70%	22.84%	25.50%
PERS Cost Increase Over Prior Year	\$ 2,127,361	\$ 973,980	\$ 2,008,985	\$ 2,517,127
Social Security (OASDI)	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%	0.05%
Workers' Compensation	2.06%	2.06%	2.06%	2.06%
Other Post Employment Benefit - Retiree	1.04%	1.04%	1.04%	1.04%
Other Post Employment Benefit	1.21%	1.21%	1.21%	1.21%
District Sponsored Independent Charter Schools	12	12	12	12

San Bernardino City Unified (67876)											v21												v21																						
LOCAL CONTROL FUNDING FORMULA											2019-20	2020-21											2021-22											2022-23											
CALCULATE LCFF TARGET																																													
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						2019-20	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						2020-21	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						2021-22	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						2022-23	
	3.260%		0.00%		90.39%	90.39%						0.00%		0.00%		90.42%	90.42%						0.00%		0.00%		90.41%	90.41%						0.00%		0.00%		90.41%	90.41%						
	ADA	Base	Gr Span	Supp	Concen	TARGET						ADA	Base	Gr Span	Supp	Concen	TARGET						ADA	Base	Gr Span	Supp	Concen	TARGET						ADA	Base	Gr Span	Supp	Concen	TARGET						
Grades TK-3	15,190.91	7,702	801	1,537	1,505	175,375,686						15,110.89	7,702	801	1,538	1,506	174,478,800						15,034.94	7,702	801	1,538	1,505	173,592,957						14,959.38	7,702	801	1,538	1,505	172,720,491						
Grades 4-6	11,152.35	7,818		1,413	1,383	118,379,219						11,132.24	7,818		1,414	1,385	118,183,984						11,076.48	7,818		1,414	1,384	117,585,992						11,021.00	7,818		1,414	1,384	116,997,051						
Grades 7-8	7,184.52	8,050		1,455	1,424	78,524,839						7,159.42	8,050		1,456	1,426	78,262,588						7,123.50	8,050		1,456	1,425	77,865,895						7,087.75	8,050		1,456	1,425	77,475,199						
Grades 9-12	12,322.39	9,329	243	1,730	1,694	160,144,141						12,247.10	9,329	243	1,731	1,695	159,190,293						12,185.51	9,329	243	1,731	1,695	158,381,495						12,124.22	9,329	243	1,731	1,695	157,584,906						
Subtract NSS	-	-	-	-	-	-						-	-	-	-	-	-						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-						-	-	-	-	-	-						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	45,850.17	376,980,423	15,162,260	70,891,554	69,389,648	532,423,885						45,649.64	375,302,380	15,079,865	70,596,725	69,136,696	530,115,666						45,420.42	373,417,755	15,004,066	70,234,433	68,770,083	527,426,337				45,192.35	371,542,554	14,928,645	69,881,723	68,424,726	524,777,648								
Targeted Instructional Improvement Block Grant						16,843,511											16,843,511											16,843,511																	
Home-to-School Transportation						3,654,007											3,654,007											3,654,007																	
Small School District Bus Replacement Program						-											-											-																	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						552,921,403											550,613,184											547,923,855																	
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE											TRUE												TRUE																
ECONOMIC RECOVERY TARGET PAYMENT											-	-											-											-											
CALCULATE LCFF FLOOR																																													
					12-13 Rate	19-20 ADA										12-13 Rate	20-21 ADA										12-13 Rate	21-22 ADA							12-13 Rate	22-23 ADA									
Current year Funded ADA times Base per ADA					5,288.00	45,850.17	242,455,699									5,288.00	45,649.64	241,395,298									5,288.00	45,420.42	240,183,191						5,288.00	45,192.35	238,977,145								
Current year Funded ADA times Other RL per ADA					63.24	45,850.17	2,899,565									63.24	45,649.64	2,886,883									63.24	45,420.42	2,872,387						63.24	45,192.35	2,857,964								
Necessary Small School Allowance at 12-13 rates						-										-												-								-									
2012-13 Categoryals						71,178,274											71,178,274											71,178,274									71,178,274								
Floor Adjustments						-										-												-								-									
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA					-	-	-									-	-	-									-	-	-					-	-	-									
Less Fair Share Reduction						-										-												-								-									
Non-CDE certified New Charter: District PY rate * CY ADA						-										-												-								-									
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA					\$ 4,767.58	45,850.17	218,594,353									\$ 4,767.58	45,649.64	217,638,312									\$ 4,767.58	45,420.42	216,545,495					\$ 4,767.58	45,192.35	215,458,142									
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						535,127,891											533,098,767											530,779,347									528,471,525								

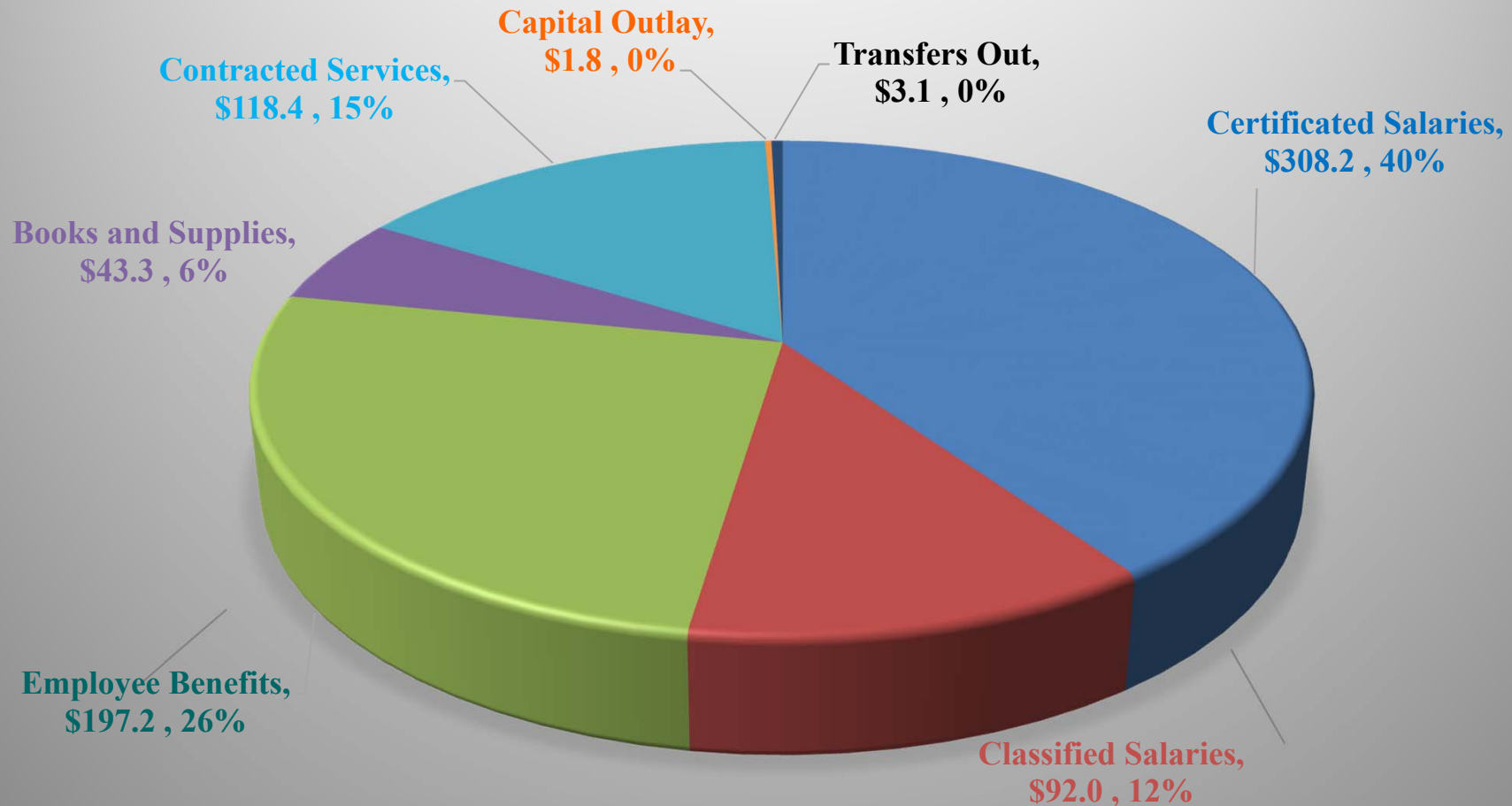
San Bernardino City Unified (67876)				v21				v21													
LOCAL CONTROL FUNDING FORMULA				2019-20				2020-21				2021-22				2022-23					
CALCULATE LCFF PHASE-IN ENTITLEMENT																					
				2019-20				2020-21				2021-22				2022-23					
LOCAL CONTROL FUNDING FORMULA TARGET				552,921,403				550,613,184				547,923,855				545,275,166					
LOCAL CONTROL FUNDING FORMULA FLOOR				535,127,891				533,098,767				530,779,347				528,471,525					
LCFF Need (LCFF Target less LCFF Floor, if positive)				-				-				-				-					
Current Year Gap Funding				100.00%				100.00%				100.00%				100.00%					
ECONOMIC RECOVERY PAYMENT				-				-				-				-					
Miscellaneous Adjustments				-				-				-				-					
LCFF Entitlement before Minimum State Aid provision				552,921,403				550,613,184				547,923,855				545,275,166					
CALCULATE STATE AID																					
Transition Entitlement				552,921,403				550,613,184				547,923,855				545,275,166					
Local Revenue (including RDA)				(44,003,927)				(43,993,726)				(43,981,949)				(43,970,172)					
Gross State Aid				508,917,476				506,619,458				503,941,906				501,304,994					
CALCULATE MINIMUM STATE AID																					
				12-13 Rate		19-20 ADA		N/A		12-13 Rate		20-21 ADA		N/A		12-13 Rate		22-23 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA				5,351.24		45,850.17		245,355,264		5,351.24		45,649.64		244,282,181		5,351.24		45,420.42		243,055,578	
2012-13 NSS Allowance (deficit)				-		-		-		-		-		-		-		-		-	
Minimum State Aid Adjustments				-		-		-		-		-		-		-		-		-	
Less Current Year Property Taxes/In Lieu				-		-		-		-		-		-		-		-		-	
Subtotal State Aid for Historical RL/Charter General BG				(44,003,927)		(43,993,927)		(43,981,949)		(43,981,949)		(43,970,172)		(43,970,172)		(43,970,172)		(43,970,172)		(43,970,172)	
Categorical funding from 2012-13				201,351,337		200,288,455		199,073,629		199,073,629		197,864,937		197,864,937		197,864,937		197,864,937		197,864,937	
Charter Categorical Block Grant adjusted for ADA				71,178,274		71,178,274		71,178,274		71,178,274		71,178,274		71,178,274		71,178,274		71,178,274		71,178,274	
Minimum State Aid Guarantee Before Proration Factor				-		-		-		-		-		-		-		-		-	
Proration Factor				272,529,611		271,466,729		270,251,903		270,251,903		269,043,211		269,043,211		269,043,211		269,043,211		269,043,211	
Minimum State Aid Guarantee				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
Minimum State Aid Guarantee				272,529,611		271,466,729		270,251,903		270,251,903		269,043,211		269,043,211		269,043,211		269,043,211		269,043,211	
CHARTER SCHOOL MINIMUM STATE AID OFFSET																					
Local Control Funding Formula Target Base (2019-20 forward)				-		-		-		-		-		-		-		-		-	
Minimum State Aid plus Property Taxes including RDA				-		-		-		-		-		-		-		-		-	
Offset				-		-		-		-		-		-		-		-		-	
Minimum State Aid Prior to Offset				-		-		-		-		-		-		-		-		-	
Total Minimum State Aid with Offset				-		-		-		-		-		-		-		-		-	
TOTAL STATE AID				508,917,476		506,619,458		503,941,906		503,941,906		501,304,994		501,304,994		501,304,994		501,304,994		501,304,994	
Additional State Aid (Additional SA)				-		-		-		-		-		-		-		-		-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				552,921,403		550,613,184		547,923,855		547,923,855		545,275,166		545,275,166		545,275,166		545,275,166		545,275,166	
CHANGE OVER PRIOR YEAR				2.38% 12,847,679		-0.42% (2,308,219)		-0.49% (2,689,329)		-0.48% (2,648,689)		-0.48% (2,648,689)		-0.48% (2,648,689)		-0.48% (2,648,689)		-0.48% (2,648,689)		-0.48% (2,648,689)	
LCFF Entitlement PER ADA				12,059		12,062		12,063		12,063		12,066		12,066		12,066		12,066		12,066	
PER ADA CHANGE OVER PRIOR YEAR				3.47% 404		0.02% 3		0.01% 1		0.02% 3		0.02% 3		0.02% 3		0.02% 3		0.02% 3		0.02% 3	
BASIC AID STATUS (school districts only)				Non-Basic Aid		Non-Basic Aid		Non-Basic Aid		Non-Basic Aid		Non-Basic Aid		Non-Basic Aid		Non-Basic Aid		Non-Basic Aid		Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES																					
				Increase		Increase		Increase		Increase		Increase		Increase		Increase		Increase		Increase	
State Aid				2.61% 12,946,450		-0.45% (2,298,018)		-0.53% (2,677,552)		-0.52% (2,636,912)		-0.52% (2,636,912)		-0.52% (2,636,912)		-0.52% (2,636,912)		-0.52% (2,636,912)		-0.52% (2,636,912)	
Property Taxes net of in-lieu				-0.22% (98,771)		-0.02% (10,201)		-0.03% (11,777)		-0.03% (11,777)		-0.03% (11,777)		-0.03% (11,777)		-0.03% (11,777)		-0.03% (11,777)		-0.03% (11,777)	
Charter in-Lieu Taxes				0.00% -		0.00% -		0.00% -		0.00% -		0.00% -		0.00% -		0.00% -		0.00% -		0.00% -	
LCFF pre COE, Choice, Supp				2.38% 12,847,679		-0.42% (2,308,219)		-0.49% (2,689,329)		-0.48% (2,648,689)		-0.48% (2,648,689)		-0.48% (2,648,689)		-0.48% (2,648,689)		-0.48% (2,648,689)		-0.48% (2,648,689)	

SBCUSD 2020-2021 Projected Total General Fund Revenues



Total General Fund Revenues - \$753.6 Million

SBCUSD 2020-2021 Projected Total General Fund Expenditures



Total General Fund Expenditures \$764.0 Million

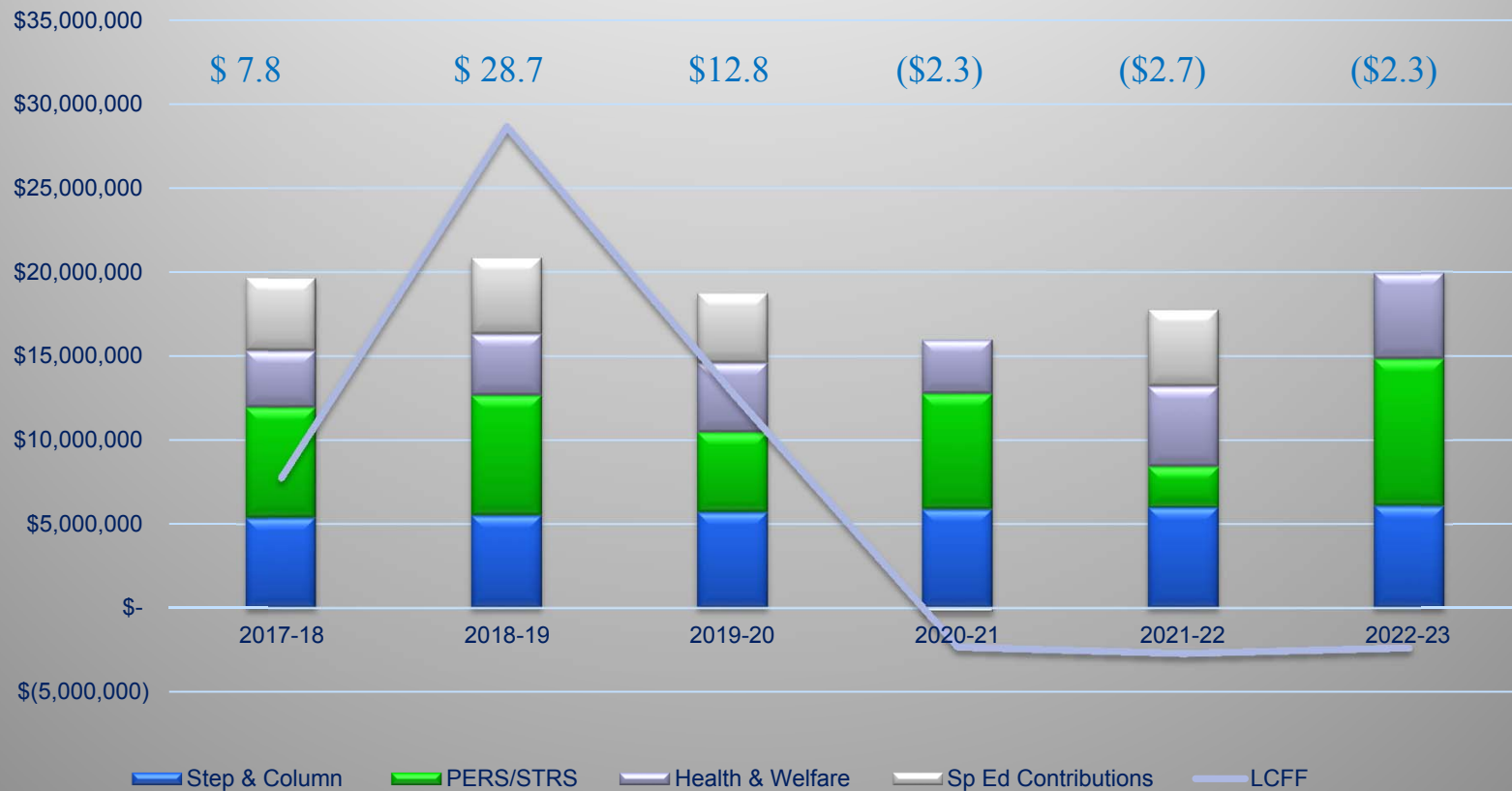
Multi Year Projection Assumptions



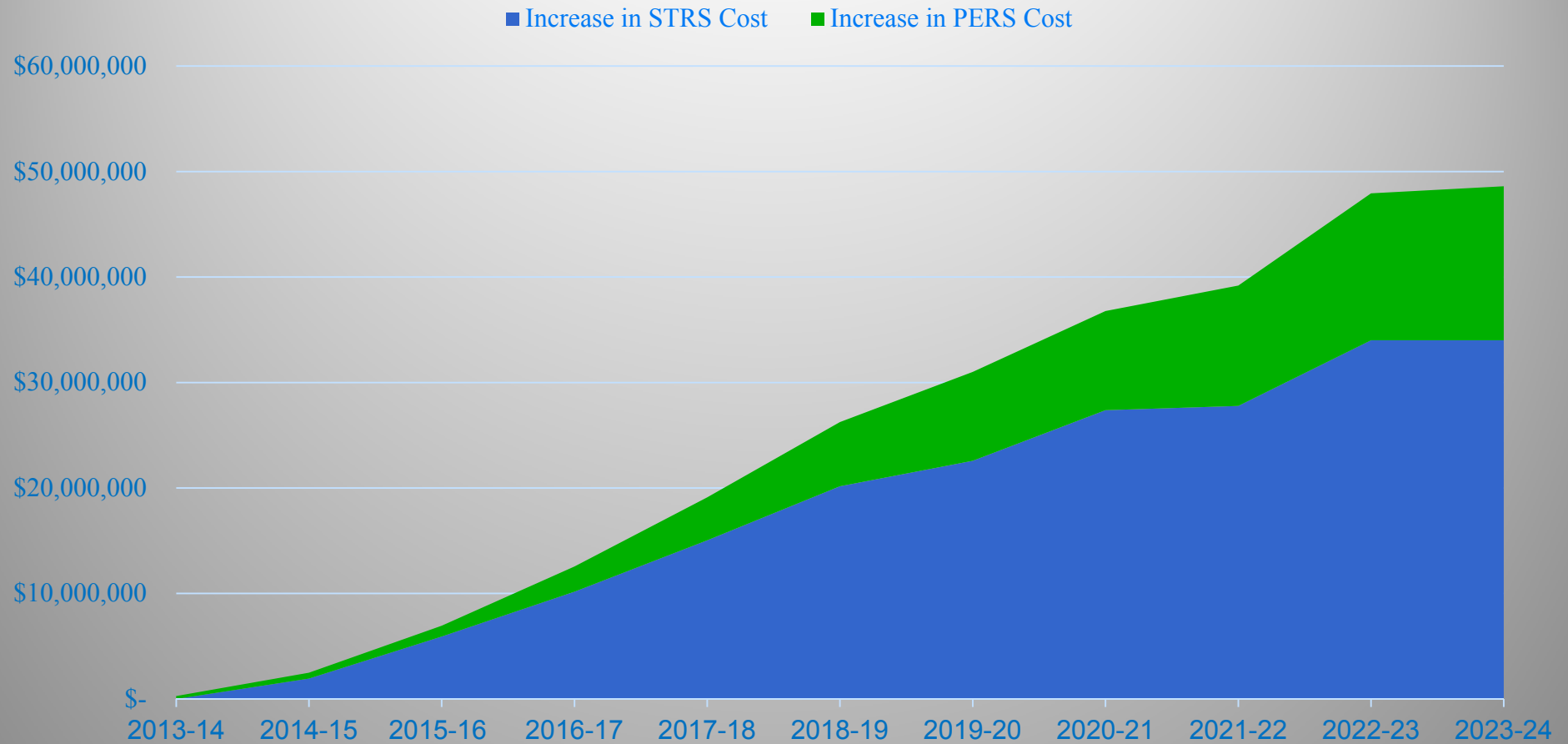
	2019-20 Estimated Actuals	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023
COLA	3.26%	0.0%	0.0%	0.0%
Enrollment - CBEDS	48,751	48,507	48,265	48,023
ADA – P2	45,844	45,615	45,387	45,160
ADA to Enrollment Percentage	94.04%	94.04%	94.04%	94.04%
Unduplicated Percentage	90.39%	90.42%	90.41%	90.41%
Projected LCFF Funding Increases (Decreases) – No COLA, ADA decline	\$12.8M	(\$2.3M)	(\$2.7M)	(\$2.6M)
Total LCFF Revenue Projection	\$552.9M	\$550.6M	\$547.9M	\$545.3M
Health and Welfare Increase	\$6.2M	\$3.2M	\$3.8M	\$5.1M
PERS/STRS Increase over Prior Year	\$7.1M	\$4.5M	\$2.4M	\$8.7M
Increase in contribution to Special Education	\$5.9M	\$3.7M	\$4.5M	\$0.0M

Major Revenue Versus Cost Increases Through 2022-2023

(In Millions)



STRS/PERS Costs Through 2023-2024



	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Cumulative Increase since 2012-13
STRS Rate	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.02%	18.10%	18.10%	
Increase in STRS Cost	\$ -	\$1,932,000	\$3,991,100	\$4,247,857	\$4,872,542	\$5,121,607	\$2,412,613	\$4,796,031	\$408,819	\$6,226,177	\$0	\$34,008,746
PERS Rate	11.44%	11.77%	11.87%	13.89%	15.53%	18.06%	19.72%	20.70%	22.84%	25.50%	26.20%	
Increase in PERS Cost	\$275,528	\$283,500	\$460,100	\$1,365,237	\$1,685,384	\$2,019,247	\$2,336,797	\$973,980	\$2,008,985	\$2,517,127	\$668,364	\$14,594,249
Annual Increase	\$275,528	\$2,215,500	\$4,451,200	\$5,613,094	\$6,557,926	\$7,140,854	\$4,749,410	\$5,770,011	\$2,417,804	\$8,743,304	\$668,364	\$48,602,995

2020-2021 Multi Year Projections Combined General Fund



		2019-20 Estimated Actuals	2020-21 Projected	2021-22 Projected	2022-23 Projected
1.	Total Revenues	\$698.7	\$753.6	\$693.8	\$691.2
2.	Expenditures, Transfers and Interfund Transfers	744.9	764.1	739.1	764.5
3.	Required Budget Reductions			(37.4)	(64.5)
4.	Excess (Deficit) Revenues Less Expenditures	(46.2)	(10.5)	(7.9)	(8.8)
5.	Beginning Fund Balance	90.5	44.3	33.8	25.9
6.	Ending Fund Balance	44.3	33.8	25.9	17.1
7.	Components Ending Fund Balance				
8.	Reserve for Revolving Cash	0.2	0.2	0.2	0.2
9.	Reserve for Restricted Fund Balances	14.1	14.1	11.7	2.9
10.	Reserve for Economic Uncertainties	14.9	15.4	14.0	14.0
11.	Reserve for Deficit Spending/Reopening Schools	15.1	4.1	-0-	-0-
12.	Unappropriated Ending Fund Balance	\$ -0-	\$ -0-	\$ -0-	\$ -0-

2020-2021 Multi Year Projections

Unrestricted General Fund



		2019-20 Estimated Actuals	2020-21 Projected	2021-22 Projected	2022-23 Projected
1.	Total Revenues	\$492.2	\$483.4	\$478.0	\$475.4
2.	Expenditures, Transfers and Interfund Transfers	515.7	493.9	520.8	540.0
3.	Required Budget Reductions			(37.4)	(64.5)
4.	Excess (Deficit) Revenues Less Expenditures	(23.5)	(10.5)	(5.4)	(0.1)
5.	Beginning Fund Balance	53.7	30.2	19.7	14.3
6.	Ending Fund Balance	30.2	19.7	14.3	14.2
7.	Components Ending Fund Balance				
8.	Reserve for Revolving Cash	0.2	0.2	0.2	0.2
9.	Reserve for Economic Uncertainties	14.3	15.4	14.1	14.0
10.	Reserve for Deficit Spending/Reopening Schools	15.7	4.1	-0-	-0-
11.	Unappropriated Ending Fund Balance	\$ -0-	\$ -0-	\$ -0-	\$ -0-

2020-2021 Multi Year Projections

Restricted General Fund



		2019-20 Estimated Actuals	2020-21 Projected	2021-22 Projected	2022-23 Projected
1.	Total Revenues	\$206.5	\$270.2	\$215.8	\$215.7
2.	Expenditures, Transfers and Interfund Transfers	229.1	270.2	218.2	224.5
3.	Excess (Deficit) Revenues Less Expenditures	(22.6)	0.0	(2.4)	(8.8)
4.	Beginning Fund Balance	36.7	14.1	14.1	11.7
5.	Ending Fund Balance	14.1	14.1	11.7	2.9
6.	Components Ending Fund Balance				
7.	Reserve for Restricted Fund Balances	\$14.1	\$14.1	\$11.7	\$2.9

2018-2019 Average Unrestricted General Fund Net Ending Balances as a Percentage of Total General Fund Expenditures



District Reserves by District Type		Change from Prior Year
Elementary School Districts	20.47%	0.28%
High School Districts	15.64%	0.01%
Unified School Districts	17.26%	0.28%
SBCUSD 2018-19 (Actual)	7.3%	-1.8%
SBCUSD 2019-20 (Projected)	4.0%	-3.3%

The Government Finance Officers Association recommends a minimum of two months expenditures in reserve – equates to a minimum of 17%

Source: School Services of California

ADA to Enrollment Trending



Total enrollment decline 2013-14 to 2019-20 – 1,296 students

**SCHOOL SITE ALLOCATIONS
2020-21 BUDGET**

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
102	Alessandro	597	67,140.00	262,276.76	257,955.22	587,371.98
104	Arrowhead	297	33,355.00	256,365.99	136,910.24	426,631.23
106	Barton	495	55,552.00	236,608.95	233,242.76	525,403.71
108	Belvedere	654	73,797.00	562,692.14	234,512.83	871,001.97
110	Bradley	515	59,038.00	251,942.86	245,998.99	556,979.85
114	Manuel A. Salinas Creative	537	61,953.00	473,413.48	249,677.46	785,043.94
116	Cole	340	38,426.00	161,031.52	155,444.94	354,902.46
118	Cypress	537	61,253.00	259,072.80	253,596.90	573,922.70
120	Davidson	414	46,450.00	190,501.96	185,496.29	422,448.25
122	Del Rosa	511	57,599.00	240,886.92	236,661.50	535,147.42
124	Emmertton	492	56,213.00	250,516.87	242,809.41	549,539.28
126	Fairfax	299	33,825.00	139,166.35	133,071.36	306,062.71
128	Highland-Pacific	319	35,695.00	153,936.99	129,306.72	318,938.71
130	Hillside	698	78,128.00	687,676.57	266,642.85	1,032,447.42
132	Hunt	581	65,783.00	288,543.25	282,098.25	636,424.50
134	Inghram	248	28,226.00	132,036.40	126,323.45	286,585.85
136	Kendall	412	45,955.00	173,865.42	158,239.83	378,060.25
138	Kimbark	335	37,227.00	578,970.48	102,562.54	718,760.02
140	Lankershim	650	74,558.00	325,495.62	321,776.67	721,830.29
142	Lincoln	674	77,993.00	325,970.95	322,256.53	726,220.48
144	Lytle Creek	627	73,333.00	296,500.50	292,205.18	662,038.68
146	Marshall	383	43,647.00	183,847.35	167,018.22	394,512.57
148	Monterey	430	49,206.00	220,923.07	216,207.36	486,336.43
150	Mt Vernon	515	59,038.00	245,640.22	241,160.11	545,838.33
152	Muscoy	761	88,044.00	365,898.65	362,264.81	816,207.46
154	Newmark	380	43,037.00	201,909.88	197,312.94	442,259.82
156	Northpark	547	60,801.00	328,646.13	194,256.47	583,703.60
158	North Verdemon	491	54,653.00	566,238.62	165,704.99	786,596.61
160	Captain Leland F. Norton	471	53,957.00	248,492.20	244,839.27	547,288.47
162	Oehl	556	62,564.00	602,553.58	222,092.67	887,210.25
164	Palm Avenue	527	58,355.00	492,179.65	162,180.46	712,715.11
166	Parkside	506	56,750.00	226,627.03	208,025.60	491,402.63
168	Riley College Prep Academy	523	60,916.00	265,128.74	260,234.39	586,279.13
170	Rio Vista	451	51,762.00	208,564.49	204,730.99	465,057.48

**SCHOOL SITE ALLOCATIONS
2020-21 BUDGET**

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
172	E. Neal Roberts	451	52,512.00	223,775.05	218,486.52	494,773.57
174	Roosevelt	594	69,461.00	289,370.56	286,107.27	644,938.83
176	Thompson	562	62,947.00	251,883.74	202,188.98	517,019.72
178	Urbita	394	45,504.00	190,501.96	184,896.29	420,902.25
180	Vermont	631	73,522.00	320,266.99	316,198.21	709,987.20
182	Warm Springs	543	62,612.00	270,832.69	266,592.71	600,037.40
184	Wilson	512	57,858.00	235,182.96	231,203.18	524,244.14
186	Anton	637	73,431.00	532,452.00	315,258.62	921,141.62
188	Jones	414	46,579.00	200,008.56	195,693.50	442,281.06
190	George Brown Jr.	810	92,423.00	356,392.05	352,967.60	801,782.65
192	Wong	703	80,677.00	333,576.23	330,934.30	745,187.53
194	Bob Holcomb	604	67,308.00	267,980.72	246,186.07	581,474.79
196	Graciano Gomez	565	65,027.00	259,424.78	254,626.06	579,077.84
198	Dr. Mildred D. Henry	391	43,925.00	185,396.69	178,018.52	407,340.21
199	H. Frank Dominguez	406	46,071.00	196,205.92	192,354.62	434,631.54
602	Anderson	68	7,765.00	28,044.46	48,382.29	84,191.75
606	Harmon	31	3,515.00	11,883.24	34,224.27	49,622.51
731	Transitional Kindergarten	527	58,794.00	0.00	0.00	58,794.00
	Elementary Sub-Total	25,616	\$ 2,914,160.00	\$ 14,557,300.99	\$ 11,267,137.21	\$ 28,738,598.20
302	Arrowview	1,045	128,077.00	536,997.58	507,272.96	1,172,347.54
304	Curtis	863	105,393.00	463,796.80	433,524.44	1,002,714.24
306	Del Vallejo	667	80,934.00	347,816.33	316,138.48	744,888.81
308	Golden Valley	823	99,706.00	427,671.73	398,255.05	925,632.78
310	M.L. King	722	88,192.00	373,959.47	343,030.81	805,182.28
312	Richardson	596	71,436.00	444,477.87	227,179.29	743,093.16
314	Serrano	853	103,346.00	408,183.21	378,330.77	889,859.98
316	Shandin Hills	805	98,001.00	404,380.57	374,191.88	876,573.45
318	Chavez	1,128	136,011.00	524,639.01	462,892.12	1,123,542.13
322	Rodriguez Prep	795	95,654.00	374,910.13	320,266.28	790,830.41
324	Paakuma Intermediate	1041	117,146.00	226,607.24	170,704.27	514,457.51
	Middle School Sub-Total	9,338	\$ 1,123,896.00	\$ 4,533,439.94	\$ 3,931,786.35	\$ 9,589,122.29

**SCHOOL SITE ALLOCATIONS
2020-21 BUDGET**

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
402	Cajon	2,990	524,210.00	1,186,105.58	1,066,964.20	2,777,279.78
404	Pacific	1,106	195,596.00	536,329.77	484,410.49	1,216,336.26
406	San Bernardino	1,618	270,389.49	754,030.81	704,386.60	1,728,806.90
408	San Gorgonio	1,869	328,731.00	852,899.40	802,147.58	1,983,777.98
410	Arroyo Valley	2,877	507,446.00	1,296,857.41	1,251,837.29	3,056,140.70
412	Indian Springs	1,962	346,289.00	914,692.27	865,829.45	2,126,810.72
502	San Andreas	407	71,900.00	181,575.97	184,456.71	437,932.68
504	Sierra	378	66,960.00	170,643.39	172,719.92	410,323.31
510	Middle College High School	269	47,026.00	146,276.51	104,161.26	297,463.77
	High School Sub-Total	13,476	\$ 2,358,547.49	\$ 6,039,411.11	\$ 5,636,913.50	\$ 14,034,872.10
506	Alternative Learning Center	39	4,356.00	15,685.88	14,966.04	35,007.92
508	Anderson Community Day School	16	978.00	7,129.95	7,197.91	15,305.86
512	San Bernardino Community Day School	4	0.00	1,901.32	1,919.44	3,820.76
	Other Sub-Total	59	\$ 5,334.00	\$ 24,717.15	\$ 24,083.39	\$ 54,134.54
	Total Allocations By School Site	48,489	\$ 6,401,937.49	\$ 25,154,869.19	\$ 20,859,920.45	\$ 52,416,727.13

The above allocations do not include carryover

Base Allocation - includes budgets 144, 203, 204 & 205

Supplemental/Concentration Allocation - includes budgets 419 & 612

Restricted Allocation - includes budgets 501 & Special Education

Allocations for After School Programs occurs in September

6/26/2020

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
GENERAL FUND (01)**

		ESTIMATED ACTUALS FY 2019-2020			BUDGET FY 2020-2021		
Object Code	Description	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
8010-8099	LCFF Sources	550,329,646	0	550,329,646	548,606,013	0	548,606,013
8100-8299	Federal Revenue	1,784,623	51,073,222	52,857,845	1,600,000	109,591,928	111,191,928
8300-8599	Other State Revenue	10,659,717	75,263,230	85,922,947	8,120,138	76,683,123	84,803,261
8600-8799	Other Local Revenue	5,278,987	4,328,319	9,607,306	4,383,646	4,580,995	8,964,641
	Total Revenues:	568,052,973	130,664,771	698,717,744	562,709,797	190,856,046	753,565,843
1000-1999	Certificated Salaries	238,600,417	64,104,825	302,705,242	224,918,622	83,275,750	308,194,372
2000-2999	Classified Salaries	65,853,625	24,801,191	90,654,816	64,521,560	27,489,851	92,011,411
3000-3999	Employee Benefits	122,630,621	62,436,440	185,067,061	122,744,171	74,421,196	197,165,367
4000-4999	Books and Supplies	26,313,720	22,539,715	48,853,435	15,668,711	27,627,907	43,296,618
5000-5999	Services, Other Operating Expenses	66,133,379	31,707,480	97,840,859	70,158,207	48,243,400	118,401,606
6000-6999	Capital Outlay	2,248,029	12,987,548	15,235,577	1,555,564	283,800	1,839,364
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	88,000	6,454,708	6,542,708	90,000	5,028,929	5,118,929
7300-7399	Transfers of Indirect/Direct Support Costs	(6,108,289)	4,082,180	(2,026,109)	(5,789,592)	3,808,592	(1,981,000)
	Total Expenditures:	515,759,503	229,114,086	744,873,589	493,867,242	270,179,424	764,046,666
	Excess (Deficiency) of Revenues Over Expenditures:	52,293,470	(98,449,315)	(46,155,844)	68,842,554	(79,323,378)	(10,480,823)
8900-8929	Interfund Transfers In	2,014	0	2,014	0	0	0
7600-7629	Interfund Transfers Out	3,554	1,875	5,429	0	0	0
8930-8979	Other Sources	0	0	0	0	0	0
8980-8999	Contributions	(75,816,565)	75,816,565	0	(79,323,378)	79,323,378	0
	Total Other Financing Sources/Uses:	(75,818,105)	75,814,690	(3,415)	(79,323,378)	79,323,378	0
	Net Increase (Decrease) in Fund Balance:	(23,524,635)	(22,634,625)	(46,159,259)	(10,480,823)	0	(10,480,823)
	Beginning Fund Balance:	53,716,208	36,759,499	90,475,707	30,191,573	14,124,874	44,316,448
	Ending Fund Balance:	30,191,573	14,124,874	44,316,448	19,710,750	14,124,874	33,835,625
	Required Reserves:	30,191,573	14,124,874	44,316,448	19,710,750	14,124,874	33,835,624
	Total Available:	0	0	0	0	0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
ADULT EDUCATION FUND (11)			
Object Code	Description	Estimated Actuals FY 2019-2020	Budget FY 2020-2021
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	957,260	957,260
8300-8599	Other State Revenue	226,888	281,171
8600-8799	Other Local Revenue	7,066,002	7,332,021
Total Revenues:		8,250,150	8,570,452
1000-1999	Certificated Salaries	3,901,488	3,727,835
2000-2999	Classified Salaries	1,364,949	1,337,251
3000-3999	Employee Benefits	2,308,867	2,554,720
4000-4999	Books and Supplies	101,941	238,789
5000-5999	Services, Other Operating Expenses	308,397	449,879
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	264,508	261,978
Total Expenditures:		8,250,150	8,570,452
Excess (Deficiency) of Revenues Over Expenditures:		0	(0)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		0	(0)
Beginning Fund Balance:		1,487,989	1,487,989
Audit Adjustments:			
Ending Fund Balance:		1,487,989	1,487,989
Required Reserves:		1,318,132	1,318,132
Total Available:		169,857	169,857

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
CHILD DEVELOPMENT FUND (12)			
Object Code	Description	Estimated Actuals FY 2019-2020	Budget FY 2020-2021
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	521,018	563,950
8300-8599	Other State Revenue	11,685,038	12,492,616
8600-8799	Other Local Revenue	176,482	105,160
Total Revenues:		12,382,539	13,161,726
1000-1999	Certificated Salaries	4,035,280	4,157,627
2000-2999	Classified Salaries	3,347,285	3,691,330
3000-3999	Employee Benefits	3,787,931	4,367,791
4000-4999	Books and Supplies	334,532	226,392
5000-5999	Services, Other Operating Expenses	404,570	242,970
6000-6999	Capital Outlay	0	5,500
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	472,975	470,117
Total Expenditures:		12,382,573	13,161,726
Excess (Deficiency) of Revenues Over Expenditures:		(34)	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(34)	0
Beginning Fund Balance:		940,031	939,997
Ending Fund Balance:		939,997	939,997
Required Reserves:		925,422	925,422
Total Available:		14,574	14,574

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
DEFERRED MAINTENANCE FUND (14)			
Object Code	Description	Estimated Actuals FY 2019-2020	Budget FY 2020-2021
8010-8099	LCFF Sources	2,007,171	2,007,171
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	24,598	12,000
Total Revenues:		2,031,769	2,019,171
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	989,842	2,013,171
6000-6999	Capital Outlay	1,010,943	6,000
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		2,000,785	2,019,171
Excess (Deficiency) of Revenues Over Expenditures:		30,984	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		30,984	0
Beginning Fund Balance:		448,366	479,350
Ending Fund Balance:		479,350	479,350
Required Reserves:		448,366	479,350
Total Available:		30,984	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
BUILDING FUND (21)			
Object Code	Description	Estimated Actuals FY 2019-2020	Budget FY 2020-2021
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	908,668	865,369
Total Revenues:		908,668	865,369
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	76,812	62,348
3000-3999	Employee Benefits	39,599	34,497
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	1,394,470	2,479,112
6000-6999	Capital Outlay	11,760,489	23,555,893
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	6,881,399	9,285,082
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		20,152,768	35,416,932
Excess (Deficiency) of Revenues Over Expenditures:		(19,244,101)	(34,551,563)
8900-8929	Interfund Transfers In	22,781	0
7600-7629	Interfund Transfers Out	(2,014)	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		20,767	0
Net Increase (Decrease) in Fund Balance:		(19,223,334)	(34,551,563)
Beginning Fund Balance:		53,774,897	34,551,563
Audit Adjustments:			
Ending Fund Balance:		34,551,563	0
Required Reserves:		0	0
Total Available:		34,551,563	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
CAPITAL FACILITIES FUND (25)			
Object Code	Description	Estimated Actuals FY 2019-2020	Budget FY 2020-2021
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	2,787,848	2,791,402
Total Revenues:		2,787,848	2,791,402
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	27,454	19,712
6000-6999	Capital Outlay	199,718	9,417,288
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		227,172	9,437,000
Excess (Deficiency) of Revenues Over Expenditures:		2,560,676	(6,645,598)
8900-8929	Interfund Transfers In	3,554	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		3,554	0
Net Increase (Decrease) in Fund Balance:		2,564,230	(6,645,598)
Beginning Fund Balance:		4,081,367	6,645,598
Audit Adjustments:			
Ending Fund Balance:		6,645,598	(0)
Required Reserves:		6,645,598	0
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
SCHOOL FACILITIES AID PROGRAM (35)			
Object Code		Estimated Actuals FY 2019-2020	Budget FY 2020-2021
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	3,000,000	0
8600-8799	Other Local Revenue	524,710	524,710
Total Revenues:		3,524,710	524,710
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	4,646	4,646
6000-6999	Capital Outlay	157,987	30,277,729
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		162,633	30,282,375
Excess (Deficiency) of Revenues Over Expenditures:		3,362,077	(29,757,665)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		3,362,077	(29,757,665)
Beginning Fund Balance:		26,396,075	29,758,153
Ending Fund Balance:		29,758,153	488
Required Reserves:		29,758,153	488
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
SPECIAL RESERVE FUND (40)			
Object Code	Description	Estimated Actuals FY 2019-2020	Budget FY 2020-2021
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	186,980	188,855
Total Revenues:		186,980	188,855
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	14,137	0
3000-3999	Employee Benefits	6,904	0
4000-4999	Books and Supplies	17,285	0
5000-5999	Services, Other Operating Expenses	912,131	457,383
6000-6999	Capital Outlay	4,356,294	4,926,598
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		5,306,751	5,383,981
Excess (Deficiency) of Revenues Over Expenditures:		(5,119,771)	(5,195,126)
8900-8929	Interfund Transfers In	1,875	0
7600-7629	Interfund Transfers Out	(22,781)	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		(20,906)	0
Net Increase (Decrease) in Fund Balance:		(5,140,677)	(5,195,126)
Beginning Fund Balance:		10,335,803	5,195,126
Ending Fund Balance:		5,195,126	0
Required Reserves:		5,195,126	0
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
BOND INTEREST AND REDEMPTION FUND (51)			
Object Code	Description	Estimated Actuals FY 2019-2020	Budget FY 2020-2021
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	115,358	115,358
8600-8799	Other Local Revenue	12,438,583	12,438,583
Total Revenues:		12,553,941	12,553,941
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	0	0
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	15,327,491	15,327,491
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		15,327,491	15,327,491
Excess (Deficiency) of Revenues Over Expenditures:		(2,773,550)	(2,773,550)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(2,773,550)	(2,773,550)
Beginning Fund Balance:		22,110,027	19,336,477
Ending Fund Balance:		19,336,477	16,562,927
Required Reserves:		19,336,477	16,562,927
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
CAFETERIA ENTERPRISE FUND (61)			
Object Code	Description	Estimated Actuals FY 2019-2020	Budget FY 2020-2021
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	30,567,423	32,394,909
8300-8599	Other State Revenue	2,069,979	2,191,305
8600-8799	Other Local Revenue	1,570,705	1,174,075
Total Revenues:		34,208,107	35,760,289
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	11,366,780	12,116,824
3000-3999	Employee Benefits	5,899,912	6,326,202
4000-4999	Books and Supplies	14,554,018	14,716,504
5000-5999	Services, Other Operating Expenses	545,998	503,657
6000-6999	Capital Outlay	703,878	848,197
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	1,288,626	1,248,905
Total Expenditures:		34,359,212	35,760,289
Excess (Deficiency) of Revenues Over Expenditures:		(151,105)	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(151,105)	0
Beginning Fund Balance:		8,862,616	8,711,511
Ending Fund Balance:		8,711,511	8,711,511
Required Reserves:		20,891,254	22,469,287
Total Available:		(12,179,743)	(13,757,776)

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
SELF-INSURANCE FUND (67)			
Object Code	Description	Estimated Actuals FY 2019-2020	Budget FY 2020-2021
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	16,022,441	19,357,539
Total Revenues:		16,022,441	19,357,539
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	527,767	600,012
3000-3999	Employee Benefits	259,011	328,516
4000-4999	Books and Supplies	14,106	22,795
5000-5999	Services, Other Operating Expenses	9,067,310	18,406,215
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		9,868,195	19,357,539
Excess (Deficiency) of Revenues Over Expenditures:		6,154,247	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		6,154,247	0
Beginning Fund Balance:		45,447,464	51,601,710
Audit Adjustments:			
Ending Fund Balance:		51,601,710	51,601,710
Required Reserves:		39,682,155	51,601,710
Total Available:		11,919,555	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
FOUNDATION TRUST FUND (73)			
Object Code	Description	Estimated Actuals FY 2019-2020	Budget FY 2020-2021
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	6,500	5,000
Total Revenues:		6,500	5,000
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	7,000	7,000
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		7,000	7,000
Excess (Deficiency) of Revenues Over Expenditures:		(500)	(2,000)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(500)	(2,000)
Beginning Fund Balance:		407,676	407,176
Ending Fund Balance:		407,176	405,176
Required Reserves:		401,213	405,176
Total Available:		5,963	0

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
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	GS	
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

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	550,329,646.00	0.00	550,329,646.00	548,606,013.00	0.00	548,606,013.00	-0.3%
2) Federal Revenue		8100-8299	1,784,623.02	51,073,222.19	52,857,845.21	1,600,000.00	109,591,928.00	111,191,928.00	110.4%
3) Other State Revenue		8300-8599	10,659,716.58	75,263,230.08	85,922,946.66	8,120,137.92	76,683,123.45	84,803,261.37	-1.3%
4) Other Local Revenue		8600-8799	5,278,987.42	4,328,318.96	9,607,306.38	4,383,645.78	4,580,995.00	8,964,640.78	-6.7%
5) TOTAL, REVENUES			568,052,973.02	130,664,771.23	698,717,744.25	562,709,796.70	190,856,046.45	753,565,843.15	7.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	238,600,417.32	64,104,824.84	302,705,242.16	224,918,621.87	83,275,749.64	308,194,371.51	1.8%
2) Classified Salaries		2000-2999	65,853,625.21	24,801,190.91	90,654,816.12	64,521,560.43	27,489,851.00	92,011,411.43	1.5%
3) Employee Benefits		3000-3999	122,630,620.62	62,436,440.05	185,067,060.67	122,744,170.60	74,421,196.13	197,165,366.73	6.5%
4) Books and Supplies		4000-4999	26,313,720.21	22,539,715.10	48,853,435.31	15,668,710.95	27,627,906.72	43,296,617.67	-11.4%
5) Services and Other Operating Expenditures		5000-5999	66,133,378.96	31,707,479.79	97,840,858.75	70,158,206.56	48,243,399.79	118,401,606.35	21.0%
6) Capital Outlay		6000-6999	2,248,029.32	12,987,547.89	15,235,577.21	1,555,563.79	283,800.00	1,839,363.79	-87.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	88,000.00	6,454,707.50	6,542,707.50	90,000.00	5,028,929.00	5,118,929.00	-21.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,108,288.95)	4,082,179.80	(2,026,109.15)	(5,789,591.95)	3,808,591.81	(1,981,000.14)	-2.2%
9) TOTAL, EXPENDITURES			515,759,502.69	229,114,085.88	744,873,588.57	493,867,242.25	270,179,424.09	764,046,666.34	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			52,293,470.33	(98,449,314.65)	(46,155,844.32)	68,842,554.45	(79,323,377.64)	(10,480,823.19)	-77.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,014.00	0.00	2,014.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,554.11	1,875.00	5,429.11	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(75,816,564.93)	75,816,564.93	0.00	(79,323,377.64)	79,323,377.64	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(75,818,105.04)	75,814,689.93	(3,415.11)	(79,323,377.64)	79,323,377.64	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,524,634.71)	(22,634,624.72)	(46,159,259.43)	(10,480,823.19)	0.00	(10,480,823.19)	-77.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,716,208.08	36,759,498.93	90,475,707.01	30,191,573.37	14,124,874.21	44,316,447.58	-51.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,716,208.08	36,759,498.93	90,475,707.01	30,191,573.37	14,124,874.21	44,316,447.58	-51.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,716,208.08	36,759,498.93	90,475,707.01	30,191,573.37	14,124,874.21	44,316,447.58	-51.0%
2) Ending Balance, June 30 (E + F1e)			30,191,573.37	14,124,874.21	44,316,447.58	19,710,750.18	14,124,874.21	33,835,624.39	-23.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	210,000.00	0.00	210,000.00	210,000.00	0.00	210,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,124,874.21	14,124,874.21	0.00	14,124,874.21	14,124,874.21	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	15,681,573.37	0.00	15,681,573.37	4,140,750.18	0.00	4,140,750.18	-73.6%
Reserve for Deficit Spending	0000	9780				4,140,750.18		4,140,750.18	
Reserve for deficit spending	0000	9780	15,681,573.37		15,681,573.37				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,300,000.00	0.00	14,300,000.00	15,360,000.00	0.00	15,360,000.00	7.4%
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	16,166,249.90	33,876,284.21	50,042,534.11				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	57,396,000.00	4,387,123.00	61,783,123.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,777,675.47	0.00	1,777,675.47				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			75,339,925.37	38,263,407.21	113,603,332.58				
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	45,148,352.00	24,138,533.00	69,286,885.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			45,148,352.00	24,138,533.00	69,286,885.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			30,191,573.37	14,124,874.21	44,316,447.58				

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	450,320,884.00	0.00	450,320,884.00	448,279,143.00	0.00	448,279,143.00	-0.5%
Education Protection Account State Aid - Current Year		8012	58,596,592.00	0.00	58,596,592.00	58,340,315.00	0.00	58,340,315.00	-0.4%
State Aid - Prior Years		8019	(584,586.00)	0.00	(584,586.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	289,102.00	0.00	289,102.00	289,102.00	0.00	289,102.00	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	34,556,294.00	0.00	34,556,294.00	34,556,294.00	0.00	34,556,294.00	0.0%
Unsecured Roll Taxes		8042	1,150,619.00	0.00	1,150,619.00	1,150,619.00	0.00	1,150,619.00	0.0%
Prior Years' Taxes		8043	590.00	0.00	590.00	590.00	0.00	590.00	0.0%
Supplemental Taxes		8044	1,817,153.00	0.00	1,817,153.00	1,817,153.00	0.00	1,817,153.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,631,556.00)	0.00	(8,631,556.00)	(8,631,556.00)	0.00	(8,631,556.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,365,369.00	0.00	17,365,369.00	17,365,369.00	0.00	17,365,369.00	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			554,880,461.00	0.00	554,880,461.00	553,167,029.00	0.00	553,167,029.00	-0.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,007,171.00)		(2,007,171.00)	(2,007,171.00)		(2,007,171.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,543,644.00)	0.00	(2,543,644.00)	(2,553,845.00)	0.00	(2,553,845.00)	0.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			550,329,646.00	0.00	550,329,646.00	548,606,013.00	0.00	548,606,013.00	-0.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	10,133,023.00	10,133,023.00	0.00	10,368,015.00	10,368,015.00	2.3%
Special Education Discretionary Grants		8182	0.00	755,907.00	755,907.00	0.00	804,333.00	804,333.00	6.4%
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		30,352,982.92	30,352,982.92		31,157,966.00	31,157,966.00	2.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,438,162.73	2,438,162.73		2,858,201.00	2,858,201.00	17.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 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		1,242,161.00	1,242,161.00		1,242,161.00	1,242,161.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		4,303,441.36	4,303,441.36		4,510,675.00	4,510,675.00	4.8%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		666,232.98	666,232.98		676,278.00	676,278.00	1.5%
All Other Federal Revenue	All Other	8290	1,784,623.02	1,181,311.20	2,965,934.22	1,600,000.00	57,974,299.00	59,574,299.00	1908.6%
TOTAL, FEDERAL REVENUE			1,784,623.02	51,073,222.19	52,857,845.21	1,600,000.00	109,591,928.00	111,191,928.00	110.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		29,462,106.00	29,462,106.00		28,903,693.00	28,903,693.00	-1.9%
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	487,649.00	487,649.00	0.00	487,649.00	487,649.00	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	30,300.00	0.00	30,300.00	1,849,470.00	0.00	1,849,470.00	6003.9%
Lottery - Unrestricted and Instructional Materials		8560	7,461,796.58	2,815,879.10	10,277,675.68	6,220,667.92	2,195,529.85	8,416,197.77	-18.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		9,647,623.74	9,647,623.74		10,130,778.60	10,130,778.60	5.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,137,594.00	1,137,594.00		1,315,097.00	1,315,097.00	15.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,167,620.00	31,712,378.24	34,879,998.24	50,000.00	33,650,376.00	33,700,376.00	-3.4%
TOTAL, OTHER STATE REVENUE			10,659,716.58	75,263,230.08	85,922,946.66	8,120,137.92	76,683,123.45	84,803,261.37	-1.3%

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	2,812,811.70	2,812,811.70	0.00	3,757,050.00	3,757,050.00	33.6%
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	113,471.00	0.00	113,471.00	113,500.00	0.00	113,500.00	0.0%
Interest		8660	2,000,000.00	0.00	2,000,000.00	1,600,000.00	0.00	1,600,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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	99,464.73	0.00	99,464.73	126,118.78	0.00	126,118.78	26.8%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,066,051.69	703,502.26	3,769,553.95	2,544,027.00	0.00	2,544,027.00	-32.5%
Tuition		8710	0.00	810,663.00	810,663.00	0.00	823,945.00	823,945.00	1.6%
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		1,342.00	1,342.00		0.00	0.00	-100.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,278,987.42	4,328,318.96	9,607,306.38	4,383,645.78	4,580,995.00	8,964,640.78	-6.7%
TOTAL, REVENUES			568,052,973.02	130,664,771.23	698,717,744.25	562,709,796.70	190,856,046.45	753,565,843.15	7.8%

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	184,571,425.03	40,394,076.92	224,965,501.95	172,068,694.96	59,128,171.08	231,196,866.04	2.8%
Certificated Pupil Support Salaries		1200	16,198,013.62	12,637,823.89	28,835,837.51	17,959,251.54	13,577,279.00	31,536,530.54	9.4%
Certificated Supervisors' and Administrators' Salaries		1300	22,228,061.01	2,445,599.68	24,673,660.69	23,009,575.18	2,535,137.11	25,544,712.29	3.5%
Other Certificated Salaries		1900	15,602,917.66	8,627,324.35	24,230,242.01	11,881,100.19	8,035,162.45	19,916,262.64	-17.8%
TOTAL, CERTIFICATED SALARIES			238,600,417.32	64,104,824.84	302,705,242.16	224,918,621.87	83,275,749.64	308,194,371.51	1.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,845,285.34	11,723,424.70	17,568,710.04	4,092,558.04	14,529,642.38	18,622,200.42	6.0%
Classified Support Salaries		2200	22,553,884.77	7,209,065.78	29,762,950.55	21,553,637.62	7,967,124.00	29,520,761.62	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	6,056,873.01	1,220,518.17	7,277,391.18	6,651,955.52	1,454,751.00	8,106,706.52	11.4%
Clerical, Technical and Office Salaries		2400	28,757,383.42	2,687,328.30	31,444,711.72	30,467,516.45	2,470,837.69	32,938,354.14	4.8%
Other Classified Salaries		2900	2,640,198.67	1,960,853.96	4,601,052.63	1,755,892.80	1,067,495.93	2,823,388.73	-38.6%
TOTAL, CLASSIFIED SALARIES			65,853,625.21	24,801,190.91	90,654,816.12	64,521,560.43	27,489,851.00	92,011,411.43	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	61,925,933.37	36,622,528.38	98,548,461.75	35,236,216.95	43,459,192.87	78,695,409.82	-20.1%
PERS		3201-3202	12,935,851.04	5,363,101.88	18,298,952.92	13,542,029.24	6,673,189.06	20,215,218.30	10.5%
OASDI/Medicare/Alternative		3301-3302	7,639,591.49	2,935,623.76	10,575,215.25	8,620,292.24	3,539,259.86	12,159,552.10	15.0%
Health and Welfare Benefits		3401-3402	23,589,823.90	13,849,919.54	37,439,743.44	52,436,392.59	15,969,998.08	68,406,390.67	82.7%
Unemployment Insurance		3501-3502	269,641.22	46,973.16	316,614.38	149,128.56	55,562.60	204,691.16	-35.4%
Workers' Compensation		3601-3602	13,314,475.45	1,739,721.08	15,054,196.53	6,144,067.09	2,294,802.30	8,438,869.39	-43.9%
OPEB, Allocated		3701-3702	1,223,179.31	826,467.77	2,049,647.08	2,985,873.52	1,085,943.50	4,071,817.02	98.7%
OPEB, Active Employees		3751-3752	1,701,428.84	1,052,104.48	2,753,533.32	3,599,474.41	1,343,247.86	4,942,722.27	79.5%
Other Employee Benefits		3901-3902	30,696.00	0.00	30,696.00	30,696.00	0.00	30,696.00	0.0%
TOTAL, EMPLOYEE BENEFITS			122,630,620.62	62,436,440.05	185,067,060.67	122,744,170.60	74,421,196.13	197,165,366.73	6.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	8,914,805.06	10,396,699.68	19,311,504.74	2,381,945.15	2,195,529.85	4,577,475.00	-76.3%
Books and Other Reference Materials		4200	658,160.42	331,371.40	989,531.82	373,016.01	166,866.21	539,882.22	-45.4%
Materials and Supplies		4300	13,741,651.56	9,326,724.36	23,068,375.92	10,233,451.41	22,652,914.91	32,886,366.32	42.6%
Noncapitalized Equipment		4400	2,999,103.17	2,484,919.66	5,484,022.83	2,680,298.38	2,612,595.75	5,292,894.13	-3.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,313,720.21	22,539,715.10	48,853,435.31	15,668,710.95	27,627,906.72	43,296,617.67	-11.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	21,567,917.77	15,791,285.78	37,359,203.55	24,427,367.76	15,271,143.38	39,698,511.14	6.3%
Travel and Conferences		5200	2,382,009.26	1,176,440.17	3,558,449.43	2,388,183.04	1,264,300.62	3,652,483.66	2.6%
Dues and Memberships		5300	190,518.54	4,042.45	194,560.99	176,880.01	1,800.00	178,680.01	-8.2%
Insurance		5400 - 5450	3,307,697.00	200.00	3,307,897.00	4,007,166.00	0.00	4,007,166.00	21.1%
Operations and Housekeeping Services		5500	10,009,292.25	79,508.89	10,088,801.14	12,262,691.00	108,100.00	12,370,791.00	22.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,002,137.15	3,307,992.50	6,310,129.65	2,583,001.17	3,980,928.42	6,563,929.59	4.0%
Transfers of Direct Costs		5710	(484,415.75)	484,415.75	0.00	(421,660.50)	421,660.50	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	439,960.38	(233,028.98)	206,931.40	448,551.53	(21,605.20)	426,946.33	106.3%
Professional/Consulting Services and Operating Expenditures		5800	20,006,126.09	10,908,248.40	30,914,374.49	18,404,490.51	27,194,222.07	45,598,712.58	47.5%
Communications		5900	5,712,136.27	188,374.83	5,900,511.10	5,881,536.04	22,850.00	5,904,386.04	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,133,378.96	31,707,479.79	97,840,858.75	70,158,206.56	48,243,399.79	118,401,606.35	21.0%

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	617,300.16	12,239,991.74	12,857,291.90	495,912.79	53,000.00	548,912.79	-95.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,630,729.16	747,556.15	2,378,285.31	932,751.00	230,800.00	1,163,551.00	-51.1%
Equipment Replacement		6500	0.00	0.00	0.00	126,900.00	0.00	126,900.00	New
TOTAL, CAPITAL OUTLAY			2,248,029.32	12,987,547.89	15,235,577.21	1,555,563.79	283,800.00	1,839,363.79	-87.9%
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	88,000.00	0.00	88,000.00	90,000.00	0.00	90,000.00	2.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		1,271,879.95	1,271,879.95		1,271,879.00	1,271,879.00	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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	2,292,827.55	2,292,827.55	0.00	2,967,050.00	2,967,050.00	29.4%
Other Debt Service - Principal		7439	0.00	2,890,000.00	2,890,000.00	0.00	790,000.00	790,000.00	-72.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			88,000.00	6,454,707.50	6,542,707.50	90,000.00	5,028,929.00	5,118,929.00	-21.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,082,179.80)	4,082,179.80	0.00	(3,808,591.81)	3,808,591.81	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,026,109.15)	0.00	(2,026,109.15)	(1,981,000.14)	0.00	(1,981,000.14)	-2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,108,288.95)	4,082,179.80	(2,026,109.15)	(5,789,591.95)	3,808,591.81	(1,981,000.14)	-2.2%
TOTAL, EXPENDITURES									
			515,759,502.69	229,114,085.88	744,873,588.57	493,867,242.25	270,179,424.09	764,046,666.34	2.6%

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	2,014.00	0.00	2,014.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,014.00	0.00	2,014.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,554.11	1,875.00	5,429.11	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,554.11	1,875.00	5,429.11	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(75,816,564.93)	75,816,564.93	0.00	(83,823,377.64)	83,823,377.64	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	4,500,000.00	(4,500,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(75,816,564.93)	75,816,564.93	0.00	(79,323,377.64)	79,323,377.64	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(75,818,105.04)	75,814,689.93	(3,415.11)	(79,323,377.64)	79,323,377.64	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	957,260.00	957,260.00	0.0%
3) Other State Revenue		8300-8599	226,888.22	281,171.00	23.9%
4) Other Local Revenue		8600-8799	7,066,001.95	7,332,021.00	3.8%
5) TOTAL, REVENUES			8,250,150.17	8,570,452.00	3.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,901,487.50	3,727,835.25	-4.5%
2) Classified Salaries		2000-2999	1,364,949.28	1,337,250.81	-2.0%
3) Employee Benefits		3000-3999	2,308,867.35	2,554,719.52	10.6%
4) Books and Supplies		4000-4999	101,940.84	238,788.90	134.2%
5) Services and Other Operating Expenditures		5000-5999	308,396.79	449,879.09	45.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	264,508.41	261,978.43	-1.0%
9) TOTAL, EXPENDITURES			8,250,150.17	8,570,452.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 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 FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,487,988.57	1,487,988.57	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,487,988.57	1,487,988.57	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,487,988.57	1,487,988.57	0.0%
2) Ending Balance, June 30 (E + F1e)			1,487,988.57	1,487,988.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,318,131.53	1,318,131.53	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	169,857.04	169,857.04	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	1,160,988.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,087,000.00		
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			2,247,988.57		
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	760,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			760,000.00		
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)			1,487,988.57		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	957,260.00	957,260.00	0.0%
TOTAL, FEDERAL REVENUE			957,260.00	957,260.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	118,637.66	54,814.00	-53.8%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	108,250.56	226,357.00	109.1%
TOTAL, OTHER STATE REVENUE			226,888.22	281,171.00	23.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	6,768,968.12	7,097,021.00	4.8%
Other Local Revenue					
All Other Local Revenue		8699	297,033.83	235,000.00	-20.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,066,001.95	7,332,021.00	3.8%
TOTAL, REVENUES			8,250,150.17	8,570,452.00	3.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,779,221.15	2,793,925.37	0.5%
Certificated Pupil Support Salaries		1200	216,497.86	224,612.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	598,429.76	593,330.00	-0.9%
Other Certificated Salaries		1900	307,338.73	115,967.88	-62.3%
TOTAL, CERTIFICATED SALARIES			3,901,487.50	3,727,835.25	-4.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	116,299.40	114,167.00	-1.8%
Classified Support Salaries		2200	360,937.73	319,987.00	-11.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	825,610.79	868,025.81	5.1%
Other Classified Salaries		2900	62,101.36	35,071.00	-43.5%
TOTAL, CLASSIFIED SALARIES			1,364,949.28	1,337,250.81	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	442,985.84	662,820.36	49.6%
PERS		3201-3202	334,780.21	317,204.00	-5.3%
OASDI/Medicare/Alternative		3301-3302	180,845.07	158,891.66	-12.1%
Health and Welfare Benefits		3401-3402	1,115,248.03	1,197,624.19	7.4%
Unemployment Insurance		3501-3502	5,772.02	2,504.80	-56.6%
Workers' Compensation		3601-3602	107,622.58	103,185.59	-4.1%
OPEB, Allocated		3701-3702	54,360.76	52,028.56	-4.3%
OPEB, Active Employees		3751-3752	67,252.84	60,460.36	-10.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,308,867.35	2,554,719.52	10.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	18,684.02	19,818.71	6.1%
Books and Other Reference Materials		4200	16.15	50.00	209.6%
Materials and Supplies		4300	68,620.27	210,545.19	206.8%
Noncapitalized Equipment		4400	14,620.40	8,375.00	-42.7%
TOTAL, BOOKS AND SUPPLIES			101,940.84	238,788.90	134.2%

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	19,509.45	74,782.01	283.3%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	0.00	1,350.00	New
Operations and Housekeeping Services		5500	167,390.13	158,680.00	-5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	14,650.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,682.55	25,275.00	11.4%
Professional/Consulting Services and Operating Expenditures		5800	89,334.66	153,162.08	71.4%
Communications		5900	9,480.00	21,480.00	126.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			308,396.79	449,879.09	45.9%
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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	264,508.41	261,978.43	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			264,508.41	261,978.43	-1.0%
TOTAL, EXPENDITURES			8,250,150.17	8,570,452.00	3.9%

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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	521,018.17	563,950.00	8.2%
3) Other State Revenue		8300-8599	11,685,038.31	12,492,616.00	6.9%
4) Other Local Revenue		8600-8799	176,482.33	105,160.00	-40.4%
5) TOTAL, REVENUES			12,382,538.81	13,161,726.00	6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,035,280.42	4,157,626.68	3.0%
2) Classified Salaries		2000-2999	3,347,285.33	3,691,329.82	10.3%
3) Employee Benefits		3000-3999	3,787,930.51	4,367,791.03	15.3%
4) Books and Supplies		4000-4999	334,532.08	226,392.22	-32.3%
5) Services and Other Operating Expenditures		5000-5999	404,569.81	242,969.54	-39.9%
6) Capital Outlay		6000-6999	0.00	5,500.00	New
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	472,974.74	470,116.71	-0.6%
9) TOTAL, EXPENDITURES			12,382,572.89	13,161,726.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34.08)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34.08)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,030.60	939,996.52	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,030.60	939,996.52	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,030.60	939,996.52	0.0%
2) Ending Balance, June 30 (E + F1e)			939,996.52	939,996.52	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	925,422.17	925,422.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,574.35	14,574.35	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,505,385.52		
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	461,400.00		
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			1,966,785.52		
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	821,289.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	205,500.00		
6) TOTAL, LIABILITIES			1,026,789.00		
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)			939,996.52		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	521,018.17	563,950.00	8.2%
TOTAL, FEDERAL REVENUE			521,018.17	563,950.00	8.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	11,638,715.13	12,472,616.00	7.2%
All Other State Revenue	All Other	8590	46,323.18	20,000.00	-56.8%
TOTAL, OTHER STATE REVENUE			11,685,038.31	12,492,616.00	6.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,100.00	5,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	100,000.00	100,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	71,382.33	60.00	-99.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			176,482.33	105,160.00	-40.4%
TOTAL, REVENUES			12,382,538.81	13,161,726.00	6.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,438,798.81	3,771,710.21	9.7%
Certificated Pupil Support Salaries		1200	63,301.00	66,200.00	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	209,760.19	144,172.00	-31.3%
Other Certificated Salaries		1900	323,420.42	175,544.47	-45.7%
TOTAL, CERTIFICATED SALARIES			4,035,280.42	4,157,626.68	3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,713,844.95	2,892,933.82	6.6%
Classified Support Salaries		2200	127,535.56	130,608.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	505,904.82	667,788.00	32.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,347,285.33	3,691,329.82	10.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	632,712.08	661,022.73	4.5%
PERS		3201-3202	802,965.07	934,954.60	16.4%
OASDI/Medicare/Alternative		3301-3302	347,695.46	367,581.64	5.7%
Health and Welfare Benefits		3401-3402	1,708,172.60	2,060,824.06	20.6%
Unemployment Insurance		3501-3502	3,849.85	3,925.00	2.0%
Workers' Compensation		3601-3602	127,942.42	162,343.00	26.9%
OPEB, Allocated		3701-3702	108,763.80	81,961.00	-24.6%
OPEB, Active Employees		3751-3752	55,829.23	95,179.00	70.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,787,930.51	4,367,791.03	15.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	213.19	0.00	-100.0%
Materials and Supplies		4300	324,442.89	204,892.22	-36.8%
Noncapitalized Equipment		4400	9,876.00	21,500.00	117.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			334,532.08	226,392.22	-32.3%

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	25,927.45	20,000.00	-22.9%
Dues and Memberships		5300	600.00	1,500.00	150.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,870.27	19,000.00	-55.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,916.30	25,000.00	-7.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	47,549.17	54,735.54	15.1%
Professional/Consulting Services and Operating Expenditures		5800	260,706.62	117,634.00	-54.9%
Communications		5900	0.00	5,100.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			404,569.81	242,969.54	-39.9%
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	0.00	0.00	0.0%
Equipment		6400	0.00	5,500.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,500.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	472,974.74	470,116.71	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			472,974.74	470,116.71	-0.6%
TOTAL, EXPENDITURES			12,382,572.89	13,161,726.00	6.3%

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

Description	Function Codes	Object Codes	2019-20 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	521,018.17	563,950.00	8.2%
3) Other State Revenue		8300-8599	11,685,038.31	12,492,616.00	6.9%
4) Other Local Revenue		8600-8799	176,482.33	105,160.00	-40.4%
5) TOTAL, REVENUES			12,382,538.81	13,161,726.00	6.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	300,746.23	New
2) Instruction - Related Services	2000-2999		691,361.73	559,929.20	-19.0%
3) Pupil Services	3000-3999		85,721.00	101,090.00	17.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		10,835,699.61	11,453,178.57	5.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		472,974.74	470,116.71	-0.6%
8) Plant Services	8000-8999		296,815.81	276,665.29	-6.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,382,572.89	13,161,726.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(34.08)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,007,171.00	2,007,171.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,598.00	12,000.00	-51.2%
5) TOTAL, REVENUES			2,031,769.00	2,019,171.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	989,842.00	2,013,171.00	103.4%
6) Capital Outlay		6000-6999	1,010,943.00	6,000.00	-99.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,000,785.00	2,019,171.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,984.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,984.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	448,365.69	479,349.69	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			448,365.69	479,349.69	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			448,365.69	479,349.69	6.9%
2) Ending Balance, June 30 (E + F1e)			479,349.69	479,349.69	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	479,349.69	479,349.69	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	904,349.69		
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			904,349.69		
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	425,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			425,000.00		
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)			479,349.69		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,007,171.00	2,007,171.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,007,171.00	2,007,171.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	24,598.00	12,000.00	-51.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,598.00	12,000.00	-51.2%
TOTAL, REVENUES			2,031,769.00	2,019,171.00	-0.6%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	989,842.00	2,012,171.00	103.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			989,842.00	2,013,171.00	103.4%
CAPITAL OUTLAY					
Land Improvements		6170	1,024,527.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	(13,584.00)	6,000.00	-144.2%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,010,943.00	6,000.00	-99.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,000,785.00	2,019,171.00	0.9%

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

Description	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	908,667.94	865,368.70	-4.8%
5) TOTAL, REVENUES			908,667.94	865,368.70	-4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,811.87	62,348.00	-18.8%
3) Employee Benefits		3000-3999	39,598.79	34,497.00	-12.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,394,469.94	2,479,112.13	77.8%
6) Capital Outlay		6000-6999	11,760,489.07	23,555,892.92	100.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,881,398.82	9,285,081.67	34.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,152,768.49	35,416,931.72	75.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,244,100.55)	(34,551,563.02)	79.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,780.79	0.00	-100.0%
b) Transfers Out		7600-7629	2,014.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,766.79	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,223,333.76)	(34,551,563.02)	79.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,774,896.78	34,551,563.02	-35.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,774,896.78	34,551,563.02	-35.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,774,896.78	34,551,563.02	-35.7%
2) Ending Balance, June 30 (E + F1e)			34,551,563.02	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	34,551,563.02	0.00	-100.0%
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	34,551,563.02		
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			34,551,563.02		
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)			34,551,563.02		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	908,667.94	865,368.70	-4.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			908,667.94	865,368.70	-4.8%
TOTAL, REVENUES			908,667.94	865,368.70	-4.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	55,352.50	45,166.00	-18.4%
Clerical, Technical and Office Salaries		2400	21,459.37	17,182.00	-19.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			76,811.87	62,348.00	-18.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,976.17	14,215.00	-5.1%
OASDI/Medicare/Alternative		3301-3302	5,785.66	4,782.00	-17.3%
Health and Welfare Benefits		3401-3402	15,533.09	12,772.00	-17.8%
Unemployment Insurance		3501-3502	37.61	31.00	-17.6%
Workers' Compensation		3601-3602	1,537.44	1,288.00	-16.2%
OPEB, Allocated		3701-3702	803.55	655.00	-18.5%
OPEB, Active Employees		3751-3752	925.27	754.00	-18.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,598.79	34,497.00	-12.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	162.00	162.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,731.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	201,816.00	46,934.18	-76.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,148,760.94	2,432,015.95	111.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,394,469.94	2,479,112.13	77.8%
CAPITAL OUTLAY					
Land		6100	2,156,749.12	1,438,000.00	-33.3%
Land Improvements		6170	1,121,901.54	0.00	-100.0%
Buildings and Improvements of Buildings		6200	8,473,478.00	22,117,892.92	161.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,360.41	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,760,489.07	23,555,892.92	100.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,291,398.82	3,560,081.67	175.7%
Other Debt Service - Principal		7439	5,590,000.00	5,725,000.00	2.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,881,398.82	9,285,081.67	34.9%
TOTAL, EXPENDITURES			20,152,768.49	35,416,931.72	75.7%

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	22,780.79	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			22,780.79	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,014.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,014.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,787,848.04	2,791,402.15	0.1%
5) TOTAL, REVENUES			2,787,848.04	2,791,402.15	0.1%
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	27,453.64	19,712.15	-28.2%
6) Capital Outlay		6000-6999	199,718.01	9,417,287.74	4615.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			227,171.65	9,436,999.89	4054.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,560,676.39	(6,645,597.74)	-359.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,554.11	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,554.11	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,564,230.50	(6,645,597.74)	-359.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,081,367.24	6,645,597.74	62.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,081,367.24	6,645,597.74	62.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,081,367.24	6,645,597.74	62.8%
2) Ending Balance, June 30 (E + F1e)			6,645,597.74	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,645,597.74	0.00	-100.0%
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	6,645,597.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,645,597.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,645,597.74		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	80,543.00	41,402.15	-48.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,707,305.04	2,750,000.00	1.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,787,848.04	2,791,402.15	0.1%
TOTAL, REVENUES			2,787,848.04	2,791,402.15	0.1%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,453.64	19,712.15	-28.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,453.64	19,712.15	-28.2%
CAPITAL OUTLAY					
Land		6100	0.00	240,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	199,718.01	9,177,287.74	4495.1%
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			199,718.01	9,417,287.74	4615.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			227,171.65	9,436,999.89	4054.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,554.11	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,554.11	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,554.11	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	524,710.37	524,710.37	0.0%
5) TOTAL, REVENUES			3,524,710.37	524,710.37	-85.1%
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	4,646.00	4,646.00	0.0%
6) Capital Outlay		6000-6999	157,987.04	30,277,729.18	19064.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			162,633.04	30,282,375.18	18520.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,362,077.33	(29,757,664.81)	-985.1%
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)			3,362,077.33	(29,757,664.81)	-985.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,396,075.39	29,758,152.72	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,396,075.39	29,758,152.72	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,396,075.39	29,758,152.72	12.7%
2) Ending Balance, June 30 (E + F1e)			29,758,152.72	487.91	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,758,152.72	487.91	-100.0%
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	29,758,152.72		
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			29,758,152.72		
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)			29,758,152.72		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	3,000,000.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,000,000.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	524,710.37	524,710.37	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			524,710.37	524,710.37	0.0%
TOTAL, REVENUES			3,524,710.37	524,710.37	-85.1%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,646.00	4,646.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,646.00	4,646.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	513,408.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	157,987.04	29,764,321.18	18739.7%
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			157,987.04	30,277,729.18	19064.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			162,633.04	30,282,375.18	18520.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	186,979.67	188,854.67	1.0%
5) TOTAL, REVENUES			186,979.67	188,854.67	1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,136.85	0.00	-100.0%
3) Employee Benefits		3000-3999	6,904.38	0.00	-100.0%
4) Books and Supplies		4000-4999	17,285.40	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	912,130.75	457,382.67	-49.9%
6) Capital Outlay		6000-6999	4,356,293.77	4,926,597.94	13.1%
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			5,306,751.15	5,383,980.61	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,119,771.48)	(5,195,125.94)	1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,875.00	0.00	-100.0%
b) Transfers Out		7600-7629	22,780.79	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,905.79)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,140,677.27)	(5,195,125.94)	1.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,335,803.22	5,195,125.95	-49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,335,803.22	5,195,125.95	-49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,335,803.22	5,195,125.95	-49.7%
2) Ending Balance, June 30 (E + F1e)			5,195,125.95	0.01	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,195,125.95	0.01	-100.0%
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	5,195,125.95		
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			5,195,125.95		
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)			5,195,125.95		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	186,979.67	188,854.67	1.0%
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			186,979.67	188,854.67	1.0%
TOTAL, REVENUES			186,979.67	188,854.67	1.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	10,145.26	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	3,991.59	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,136.85	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,424.25	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,006.37	0.00	-100.0%
Health and Welfare Benefits		3401-3402	2,863.03	0.00	-100.0%
Unemployment Insurance		3501-3502	6.66	0.00	-100.0%
Workers' Compensation		3601-3602	283.49	0.00	-100.0%
OPEB, Allocated		3701-3702	147.59	0.00	-100.0%
OPEB, Active Employees		3751-3752	172.99	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,904.38	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,466.52	0.00	-100.0%
Noncapitalized Equipment		4400	3,818.88	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			17,285.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,949.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	901,181.75	457,382.67	-49.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			912,130.75	457,382.67	-49.9%
CAPITAL OUTLAY					
Land		6100	20,380.00	8,136.00	-60.1%
Land Improvements		6170	32,750.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,263,512.74	4,918,461.94	15.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	39,651.03	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,356,293.77	4,926,597.94	13.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,306,751.15	5,383,980.61	1.5%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,905.79)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	90,000.00	-10.0%
5) TOTAL, REVENUES			100,000.00	90,000.00	-10.0%
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	189,580.00	256,000.00	35.0%
6) Capital Outlay		6000-6999	1,598,504.24	29,744,000.00	1760.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,788,084.24	30,000,000.00	1577.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,688,084.24)	(29,910,000.00)	1671.8%
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)			(1,688,084.24)	(29,910,000.00)	1671.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,206,789.81	73,518,705.57	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,206,789.81	73,518,705.57	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,206,789.81	73,518,705.57	-2.2%
2) Ending Balance, June 30 (E + F1e)			73,518,705.57	43,608,705.57	-40.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,518,705.57	43,608,705.57	-40.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	73,518,705.57		
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			73,518,705.57		
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)			73,518,705.57		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	90,000.00	-10.0%
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			100,000.00	90,000.00	-10.0%
TOTAL, REVENUES			100,000.00	90,000.00	-10.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	189,580.00	256,000.00	35.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,580.00	256,000.00	35.0%
CAPITAL OUTLAY					
Land		6100	1,480,640.00	9,800.00	-99.3%
Land Improvements		6170	0.00	90,000.00	New
Buildings and Improvements of Buildings		6200	117,864.24	29,644,200.00	25051.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,598,504.24	29,744,000.00	1760.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,788,084.24	30,000,000.00	1577.8%

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

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

Description	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	115,358.00	115,358.00	0.0%
4) Other Local Revenue		8600-8799	12,438,583.19	12,438,583.19	0.0%
5) TOTAL, REVENUES			12,553,941.19	12,553,941.19	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	15,327,491.08	15,327,491.08	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,327,491.08	15,327,491.08	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,773,549.89)	(2,773,549.89)	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 FUND BALANCE (C + D4)			(2,773,549.89)	(2,773,549.89)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,110,026.52	19,336,476.63	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,110,026.52	19,336,476.63	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,110,026.52	19,336,476.63	-12.5%
2) Ending Balance, June 30 (E + F1e)			19,336,476.63	16,562,926.74	-14.3%
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	19,336,476.63	16,562,926.74	-14.3%
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	19,336,476.63		
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			19,336,476.63		
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)			19,336,476.63		

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	115,358.00	115,358.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			115,358.00	115,358.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	8,565,685.59	8,565,685.59	0.0%
Unsecured Roll		8612	934,294.12	934,294.12	0.0%
Prior Years' Taxes		8613	4,900.00	4,900.00	0.0%
Supplemental Taxes		8614	281,703.48	281,703.48	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	152,000.00	152,000.00	0.0%
Interest		8660	2,500,000.00	2,500,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,438,583.19	12,438,583.19	0.0%
TOTAL, REVENUES			12,553,941.19	12,553,941.19	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	6,538,624.20	6,538,624.20	0.0%
Bond Interest and Other Service Charges		7434	8,788,866.88	8,788,866.88	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)			15,327,491.08	15,327,491.08	0.0%
TOTAL, EXPENDITURES			15,327,491.08	15,327,491.08	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%

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	30,567,423.00	32,394,909.00	6.0%
3) Other State Revenue		8300-8599	2,069,979.00	2,191,305.00	5.9%
4) Other Local Revenue		8600-8799	1,570,705.00	1,174,075.00	-25.3%
5) TOTAL, REVENUES			34,208,107.00	35,760,289.00	4.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,366,780.00	12,116,824.00	6.6%
3) Employee Benefits		3000-3999	5,899,912.00	6,326,202.00	7.2%
4) Books and Supplies		4000-4999	14,554,017.58	14,716,503.96	1.1%
5) Services and Other Operating Expenses		5000-5999	545,998.23	503,657.04	-7.8%
6) Depreciation		6000-6999	703,878.00	848,197.00	20.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,288,626.00	1,248,905.00	-3.1%
9) TOTAL, EXPENSES			34,359,211.81	35,760,289.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(151,104.81)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(151,104.81)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,862,615.68	8,711,510.87	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,862,615.68	8,711,510.87	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,862,615.68	8,711,510.87	-1.7%
2) Ending Net Position, June 30 (E + F1e)			8,711,510.87	8,711,510.87	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,772,589.69	0.00	-100.0%
b) Restricted Net Position		9797	19,696,697.38	22,469,287.07	14.1%
c) Unrestricted Net Position		9790	(13,757,776.20)	(13,757,776.20)	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	2,387,812.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	11,232,386.49		
c) in Revolving Cash Account		9130	9,510.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,193,484.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	294,310.34		
6) Stores		9320	1,681,512.78		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	8,841,937.17		
c) Accumulated Depreciation - Land Improvements		9425	(7,243,181.24)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	8,967,272.03		
g) Accumulated Depreciation - Equipment		9445	(7,793,438.27)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			25,571,606.25		
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	14,752,707.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,071,985.81		
4) Current Loans		9640			
5) Unearned Revenue		9650	35,402.13		
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			16,860,095.38		
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)			8,711,510.87		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	28,385,495.00	30,091,361.00	6.0%
Donated Food Commodities		8221	2,181,928.00	2,303,548.00	5.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,567,423.00	32,394,909.00	6.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,069,979.00	2,191,305.00	5.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,069,979.00	2,191,305.00	5.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,353,375.00	1,021,303.00	-24.5%
Interest		8660	215,879.00	150,161.00	-30.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,451.00	2,611.00	79.9%
TOTAL, OTHER LOCAL REVENUE			1,570,705.00	1,174,075.00	-25.3%
TOTAL, REVENUES			34,208,107.00	35,760,289.00	4.5%

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	8,382,325.00	8,868,856.00	5.8%
Classified Supervisors' and Administrators' Salaries		2300	2,020,436.00	2,213,051.00	9.5%
Clerical, Technical and Office Salaries		2400	909,939.00	976,677.00	7.3%
Other Classified Salaries		2900	54,080.00	58,240.00	7.7%
TOTAL, CLASSIFIED SALARIES			11,366,780.00	12,116,824.00	6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,167,742.00	2,476,137.00	14.2%
OASDI/Medicare/Alternative		3301-3302	818,932.00	902,772.00	10.2%
Health and Welfare Benefits		3401-3402	2,453,860.00	2,458,880.00	0.2%
Unemployment Insurance		3501-3502	5,267.00	5,467.00	3.8%
Workers' Compensation		3601-3602	217,672.00	232,918.00	7.0%
OPEB, Allocated		3701-3702	109,304.00	113,519.00	3.9%
OPEB, Active Employees		3751-3752	127,135.00	136,509.00	7.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,899,912.00	6,326,202.00	7.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	259.00	258.00	-0.4%
Materials and Supplies		4300	292,097.00	276,743.00	-5.3%
Noncapitalized Equipment		4400	594,944.00	643,361.00	8.1%
Food		4700	13,666,717.58	13,796,141.96	0.9%
TOTAL, BOOKS AND SUPPLIES			14,554,017.58	14,716,503.96	1.1%

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	14,143.00	19,362.00	36.9%
Dues and Memberships		5300	13,310.00	13,501.00	1.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	471,148.00	470,497.00	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120,824.00	123,754.00	2.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(495,615.77)	(558,482.96)	12.7%
Professional/Consulting Services and Operating Expenditures		5800	374,620.00	367,041.00	-2.0%
Communications		5900	47,569.00	67,985.00	42.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			545,998.23	503,657.04	-7.8%
DEPRECIATION					
Depreciation Expense		6900	703,878.00	848,197.00	20.5%
TOTAL, DEPRECIATION			703,878.00	848,197.00	20.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,288,626.00	1,248,905.00	-3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,288,626.00	1,248,905.00	-3.1%
TOTAL, EXPENSES			34,359,211.81	35,760,289.00	4.1%

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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,022,441.28	19,357,538.73	20.8%
5) TOTAL, REVENUES			16,022,441.28	19,357,538.73	20.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	527,767.29	600,012.00	13.7%
3) Employee Benefits		3000-3999	259,011.15	328,516.00	26.8%
4) Books and Supplies		4000-4999	14,106.27	22,795.49	61.6%
5) Services and Other Operating Expenses		5000-5999	9,067,309.86	18,406,215.24	103.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,868,194.57	19,357,538.73	96.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,154,246.71	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,154,246.71	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,447,463.66	51,601,710.37	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,447,463.66	51,601,710.37	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,447,463.66	51,601,710.37	13.5%
2) Ending Net Position, June 30 (E + F1e)			51,601,710.37	51,601,710.37	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	51,601,710.37	51,601,710.37	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	51,601,710.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			51,601,710.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			51,601,710.37		

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	707,870.93	707,870.93	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	15,314,570.35	18,649,667.80	21.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,022,441.28	19,357,538.73	20.8%
TOTAL, REVENUES			16,022,441.28	19,357,538.73	20.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	140,539.20	150,553.00	7.1%
Clerical, Technical and Office Salaries		2400	364,771.32	449,459.00	23.2%
Other Classified Salaries		2900	22,456.77	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			527,767.29	600,012.00	13.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	98,207.12	136,803.00	39.3%
OASDI/Medicare/Alternative		3301-3302	38,866.51	45,909.00	18.1%
Health and Welfare Benefits		3401-3402	99,482.88	119,620.00	20.2%
Unemployment Insurance		3501-3502	263.26	300.00	14.0%
Workers' Compensation		3601-3602	10,566.51	12,371.00	17.1%
OPEB, Allocated		3701-3702	5,262.78	6,264.00	19.0%
OPEB, Active Employees		3751-3752	6,362.09	7,249.00	13.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			259,011.15	328,516.00	26.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	3,683.72	2,000.00	-45.7%
Materials and Supplies		4300	3,200.00	12,200.00	281.3%
Noncapitalized Equipment		4400	7,222.55	8,595.49	19.0%
TOTAL, BOOKS AND SUPPLIES			14,106.27	22,795.49	61.6%

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	25,241.66	4,740.00	-81.2%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	409,176.00	780,000.00	90.6%
Operations and Housekeeping Services		5500	516.82	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,216.13	2,400.00	-43.1%
Transfers of Direct Costs - Interfund		5750	5,687.65	4,591.91	-19.3%
Professional/Consulting Services and Operating Expenditures		5800	8,621,045.77	17,612,957.98	104.3%
Communications		5900	925.83	1,025.35	10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,067,309.86	18,406,215.24	103.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			9,868,194.57	19,357,538.73	96.2%

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

Description	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	6,500.00	5,000.00	-23.1%
5) TOTAL, REVENUES			6,500.00	5,000.00	-23.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,000.00	7,000.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,000.00	7,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500.00)	(2,000.00)	300.0%
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)			(500.00)	(2,000.00)	300.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	407,675.78	407,175.78	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			407,675.78	407,175.78	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			407,675.78	407,175.78	-0.1%
2) Ending Net Position, June 30 (E + F1e)			407,175.78	405,175.78	-0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	407,175.78	405,175.78	-0.5%
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	407,175.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			407,175.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			407,175.78		

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	6,500.00	5,000.00	-23.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,500.00	5,000.00	-23.1%
TOTAL, REVENUES			6,500.00	5,000.00	-23.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,000.00	7,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,000.00	7,000.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			7,000.00	7,000.00	0.0%

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

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	45,844.21	45,844.21	45,844.21	45,614.99	45,478.14	45,643.68
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	45,844.21	45,844.21	45,844.21	45,614.99	45,478.14	45,643.68
5. District Funded County Program ADA						
a. County Community Schools	5.96	5.96	5.96	5.96	5.96	5.96
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.96	5.96	5.96	5.96	5.96	5.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	45,850.17	45,850.17	45,850.17	45,620.95	45,484.10	45,649.64
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

San Bernardino City Unfied Projected Cash Flow Report																			
For Fiscal Year 2020-21																			
Major Range Description	Beginning Balance 7/1/2020	Month 7/31/2020	Month 8/31/2020	Month 9/30/2020	Month 10/31/2020	Month 11/30/2020	Month 12/31/2020	Month 1/31/2021	Month 2/29/2021	Month 3/31/2021	Month 4/30/2021	Month 5/31/2021	Month 6/30/2021	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget	
76 - San Bernardino City Unified School Distr																			
Fund 01 GENERAL FUND																			
Fund Summary																			
Balance Sheet																			
Beginning Month Cash	-	69,675,016.63	73,797,257.50	43,989,086.60	57,206,788.98	49,186,325.09	68,130,230.75	89,056,054.09	105,425,841.49	79,321,087.51	48,496,293.01	15,977,111.70	59,820,072.57	-	-	875,137.12		-	
Balance Sheet																			
Revenue																			
LCFF Principal Apportionment (8010 to 8019)	-	21,622,953.60	22,372,454.06	58,276,537.54	40,270,415.67	40,270,415.67	58,232,399.46	43,448,134.34	19,156,864.83	11,494,118.90	11,494,118.90	11,494,118.90	-	166,479,755.14	-	504,612,287.00	166,479,755.14	504,612,287.00	
LCFF Property Taxes (8020 to 8079)	-	1,221,111.83	-	-	-	-	4,751,442.74	21,631,808.74	1,120,299.79	1,112,158.03	845,799.92	8,900,602.05	6,807,892.37	156,455.52	-	-	46,547,571.00	-	46,547,571.00
LCFF Miscellaneous Funds (8080 to 8099)	-	-	24,311.22	(241,748.27)	(92,195.01)	(120,442.55)	(1,248,326.46)	(156,161.38)	(114,028.39)	(155,455.17)	(167,067.64)	(108,767.32)	(51,792.19)	(122,171.84)	-	-	(2,553,845.00)	(122,171.84)	(2,553,845.00)
Federal Revenue (8100 to 8299)	-	709,690.10	704,903.71	2,398,598.57	14,658,831.10	19,673,800.33	(15,581,767.60)	29,107,166.28	1,787,742.03	11,564,019.30	3,249,851.45	2,187,270.60	12,224,940.61	28,506,881.52	-	111,191,928.00	28,506,881.52	111,191,928.00	
Other State Revenue (8300 to 8599)	-	950,927.51	1,493,162.39	3,468,687.31	5,487,709.59	6,168,764.37	3,314,378.05	7,189,654.48	1,926,481.92	5,997,746.18	2,418,710.32	1,874,157.97	37,342,738.32	7,170,142.96	-	84,803,261.37	7,170,142.96	84,803,261.37	
Other Local Revenue (8600 to 8799)	-	349,220.68	78,834.22	229,676.77	442,999.91	225,055.63	2,336,338.91	477,395.74	865,293.57	186,028.77	400,966.51	2,139,110.77	343,701.11	890,018.20	-	8,964,640.78	890,018.20	8,964,640.78	
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		24,853,903.72	24,673,665.59	64,131,751.92	60,767,761.25	70,969,036.21	68,684,831.10	81,186,489.25	24,734,512.00	29,932,257.89	26,297,181.58	24,393,783.28	50,016,043.37	202,924,625.99	-	753,565,843.15	202,924,625.99	753,565,843.15	
Expenditure																			
Certificated Salary (1000 to 1999)	-	(5,431.52)	24,555,881.99	25,280,737.00	25,749,874.51	26,029,514.69	26,008,916.57	25,167,070.08	25,315,656.27	25,908,872.35	25,857,098.83	25,805,514.35	26,048,412.22	26,472,254.19	-	308,194,371.51	26,472,254.19	308,194,371.51	
Classified Salary (2000 to 2999)	-	5,830,246.24	7,162,730.55	6,042,451.55	9,792,143.99	7,538,163.97	7,519,504.55	8,341,306.14	7,539,643.67	8,012,597.29	8,340,538.26	7,837,461.08	8,697,924.44	(643,300.30)	-	92,011,411.43	(643,300.30)	92,011,411.43	
Employee Benefit (3000 to 3999)	-	3,269,804.25	12,383,770.73	12,173,638.28	12,489,126.18	12,485,995.20	12,471,742.84	12,317,025.44	11,891,784.64	12,860,396.81	11,698,998.52	12,484,293.56	66,837,355.50	3,801,434.80	-	197,165,366.73	3,801,434.80	197,165,366.73	
Books and Supplies (4000 to 4999)	-	350,331.50	1,337,367.29	1,802,334.50	2,027,662.65	1,212,461.96	1,616,279.26	2,409,445.02	1,596,697.66	2,813,190.15	3,216,931.51	5,010,823.44	9,504,859.89	10,398,232.85	-	43,296,617.67	10,398,232.85	43,296,617.67	
Services and Operating Expenditures (5000 to 5999)	-	112,698.14	9,689,894.84	8,535,401.66	9,427,125.22	6,802,506.21	10,127,899.78	9,868,870.78	5,780,817.72	12,101,424.53	5,901,073.46	10,862,610.78	4,524,157.76	24,667,125.46	-	118,401,606.35	24,667,125.46	118,401,606.35	
Capital Outlay (6000 to 6999)	-	98.68	1,836.67	138,623.13	177,163.57	71,149.07	97,639.02	144,651.53	52,502.90	65,643.84	92,873.19	190,140.18	264,147.99	542,894.02	-	1,839,363.79	542,894.02	1,839,363.79	
Other Outgo (7100 to 7499)	-	-	-	94,874.41	203,721.94	96,609.82	306,546.08	(15,297.46)	170,154.61	(247,051.72)	408,310.65	(149,868.00)	(85,651.95)	2,355,580.47	-	3,137,928.86	2,355,580.47	3,137,928.86	
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		9,557,747.28	55,131,482.06	54,068,060.52	59,866,818.06	54,236,400.92	58,148,528.10	58,233,071.52	52,347,257.47	61,515,073.25	55,515,824.43	62,040,975.38	115,791,205.85	67,594,221.51	-	764,046,666.34	67,594,221.51	764,046,666.34	
Revenue Less Expense		15,296,156.45	(30,457,816.48)	10,063,691.40	900,943.19	16,732,635.29	10,536,303.00	22,953,417.73	(27,612,745.47)	(31,582,815.36)	(29,218,642.84)	(37,647,192.10)	(65,775,162.48)	135,330,404.48	-	(10,480,823.19)	135,330,404.48		
Balance Sheet																			
Assets																			
Cash not in Treasury (9111 to 9199)	211,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	211,000.00	211,000.00	211,000.00	-	
Accounts Receivable (9200 to 9299)	69,427,790.09	51,156,812.00	(2,789,807.60)	-	6,210,731.13	2,092,043.44	8,522,465.98	608,973.81	-	26,620.66	-	29,957.37	3,569,993.30	-	-	69,427,790.09	-	-	
DUE FROM OTHER FUNDS (9310)	3,259,484.52	-	3,259,484.52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Stores (9320 to 9329)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PREPAID EXPENDITURES (9330)	458,551.86	(75,437.77)	-	(898,846.98)	-	-	1,130.03	45,516.50	33,403.73	172,822.81	237,690.96	512,046.68	430,225.89	-	-	458,551.86	-	-	
Total Assets	73,356,826.47	51,081,374.23	469,676.92	(898,846.98)	6,210,731.13	2,092,043.44	8,523,596.01	654,490.32	33,403.73	199,443.47	237,690.96	542,004.05	4,000,219.19	-	211,000.00	73,356,826.47	211,000.00	-	
Liabilities																			
Accounts Payables (9500 to 9559,9590 to 9599)	74,449,404.97	58,100,417.06	(6,089,781.15)	1,554,045.94	13,723,163.96	243,136.49	304,030.49	4,009,670.82	268,005.50	622,112.20	530,018.53	880,683.02	303,902.10	-	-	74,449,404.97	-	-	
DUE TO OTHER FUNDS (9610)	2,026,035.45	-	2,026,035.45	-	-	-	-	-	-	-	-	-	-	-	-	2,026,035.45	-	-	
Current Loans (9640 to 9649)	-	-	-	-	-	-	-	-	-	-	-	(80,000,000.00)	-	80,000,000.00	-	-	80,000,000.00	-	
DEFERRED REVENUE (9650)	1,066,982.88	-	1,066,982.88	-	-	-	-	-	-	-	-	-	-	-	-	1,066,982.88	-	-	
Total Liabilities	77,542,423.30	58,100,417.06	(2,996,762.82)	1,554,045.94	13,723,163.96	243,136.49	304,030.49	4,009,670.82	268,005.50	622,112.20	530,018.53	(79,119,316.98)	303,902.10	-	80,000,000.00	77,542,423.30	80,000,000.00	-	
Non Operating																			
Suspense Accounts (9560 to 9589)	-	4,154,872.75	2,816,794.15	(5,606,903.90)	1,408,974.25	(362,363.41)	(2,169,954.82)	3,228,449.82	(1,742,593.25)	(1,180,689.59)	3,008,210.90	(1,828,831.94)	(3,133,909.95)	1,407,944.99	-	-	1,407,944.99	-	
Total Non Operating	-	4,154,872.75	2,816,794.15	(5,606,903.90)	1,408,974.25	(362,363.41)	(2,169,954.82)	3,228,449.82	(1,742,593.25)	(1,180,689.59)	3,008,210.90	(1,828,831.94)	(3,133,909.95)	1,407,944.99	-	-	1,407,944.99	-	
Balance Sheet		(11,173,915.58)	649,645.58	3,154,010.98	(8,921,407.08)	2,211,270.37	10,389,520.34	(6,583,630.33)	1,507,991.48	758,020.86	(3,300,538.47)	81,490,152.97	6,830,227.04	(1,407,944.99)	(79,789,000.00)	(4,185,596.83)	(81,196,944.99)		
Net Increase/Decrease		4,122,240.87	(29,808,170.89)	13,217,702.38	(8,020,463.88)	18,943,905.66	20,925,823.34	16,369,787.41	(26,104,753.99)	(30,824,794.50)	(32,519,181.31)	43,842,960.87	(58,944,935.45)	133,922,459.49	(79,789,000.00)	(14,666,420.02)	54,133,459.49		
Total Ending Cash Balance		73,797,257.50	43,989,086.60	57,206,788.98	49,186,325.09	68,130,230.75	89,056,054.09	105,425,841.49	79,321,087.51	48,496,293.01	15,977,111.70	59,820,072.57	875,137.12				55,008,596.61		

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:

Place: jant.king@sbcusd.k12.ca.us
Date: June 02, 2020

Public Hearing:

Place: https://www.youtube.com/user/SanE
Date: June 23, 2020
Time: 5:30 p.m.

Adoption Date: June 30, 2020

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

Contact person for additional information on the budget reports:

Name: Jayne Christakos

Telephone: 909-381-1164

Title: Associate Superintendent of Business Servi

E-mail: jayne.christakos@sbcusd.com

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	X	
		• Adoption date of the LCAP or an update to the LCAP:		
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:	\$ 21,267,381.00
Less: Amount of total liabilities reserved in budget:	\$
Estimated accrued but unfunded liabilities:	\$ 21,267,381.00

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

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

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

Date of Meeting: Jun 30, 2020

For additional information on this certification, please contact:

Name: jayne.christakos@sbcusd.k12.ca.us

Title: Associate Superintendent of Business Services, Facilities and Operations

Telephone: 909-381-1164

E-mail: jayne.christakos@sbcusd.k12.ca.us

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	308,194,371.51	301	179,147.00	303	308,015,224.51	305	3,548,350.60		307	304,466,873.91	309
2000 - Classified Salaries	92,011,411.43	311	620,093.10	313	91,391,318.33	315	7,042,701.54		317	84,348,616.79	319
3000 - Employee Benefits	197,165,366.73	321	4,481,294.10	323	192,684,072.63	325	2,327,579.00		327	190,356,493.63	329
4000 - Books, Supplies Equip Replace. (6500)	43,423,517.67	331	30,837.06	333	43,392,680.61	335	4,291,555.40		337	39,101,125.21	339
5000 - Services... & 7300 - Indirect Costs	116,420,606.21	341	1,190,113.95	343	115,230,492.26	345	37,852,382.13		347	77,378,110.13	349
TOTAL					750,713,788.34	365	TOTAL			695,651,219.67	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	231,069,634.04	375
2. Salaries of Instructional Aides Per EC 41011.	2100	18,516,916.42	380
3. STRS.	3101 & 3102	35,420,999.40	382
4. PERS.	3201 & 3202	4,486,405.76	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	5,275,984.41	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	38,848,000.45	385
7. Unemployment Insurance.	3501 & 3502	129,524.63	390
8. Workers' Compensation Insurance.	3601 & 3602	5,340,269.09	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	3,128,175.51	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		342,215,909.71	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,771,830.60	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		340,444,079.11	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.		48.94%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	48.94%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	6.06%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	695,651,219.67
5. Deficiency Amount (Part III, Line 3 times Line 4)	42,156,463.91

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

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	548,606,013.00	-0.49%	545,916,684.00	-0.49%	543,267,995.00
2. Federal Revenues	8100-8299	1,600,000.00	0.00%	1,600,000.00	0.00%	1,600,000.00
3. Other State Revenues	8300-8599	8,120,137.92	0.00%	8,120,137.92	0.00%	8,120,137.92
4. Other Local Revenues	8600-8799	4,383,645.78	0.00%	4,383,645.78	0.00%	4,383,645.78
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(79,323,377.64)	3.40%	(82,023,377.64)	-0.10%	(81,943,377.64)
6. Total (Sum lines A1 thru A5c)		483,386,419.06	-1.11%	477,997,090.06	-0.54%	475,428,401.06
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				224,918,621.87		244,471,662.83
b. Step & Column Adjustment				4,114,773.13		4,175,843.13
c. Cost-of-Living Adjustment						
d. Other Adjustments				15,438,267.83		(522,420.70)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	224,918,621.87	8.69%	244,471,662.83	1.49%	248,125,085.26
2. Classified Salaries						
a. Base Salaries				64,521,560.43		65,046,703.73
b. Step & Column Adjustment				525,143.30		529,344.45
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,521,560.43	0.81%	65,046,703.73	0.81%	65,576,048.18
3. Employee Benefits	3000-3999	122,744,170.60	8.24%	132,852,444.01	4.76%	139,179,939.84
4. Books and Supplies	4000-4999	15,668,710.95	-17.97%	12,852,831.95	65.11%	21,221,073.95
5. Services and Other Operating Expenditures	5000-5999	70,158,206.56	-0.42%	69,866,633.56	0.60%	70,283,649.56
6. Capital Outlay	6000-6999	1,555,563.79	0.00%	1,555,563.79	0.00%	1,555,563.79
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	90,000.00	0.00%	90,000.00	0.00%	90,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,789,591.95)	2.23%	(5,918,979.08)	2.20%	(6,049,300.62)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(37,400,000.00)		(64,500,000.00)
11. Total (Sum lines B1 thru B10)		493,867,242.25	-2.12%	483,416,860.79	-1.64%	475,482,059.96
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(10,480,823.19)		(5,419,770.73)		(53,658.90)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		30,191,573.37		19,710,750.18		14,290,979.45
2. Ending Fund Balance (Sum lines C and D1)		19,710,750.18		14,290,979.45		14,237,320.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	210,000.00		210,000.00		210,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,140,750.18		30,979.45		7,320.55
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,360,000.00		14,050,000.00		14,020,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		19,710,750.18		14,290,979.45		14,237,320.55
(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	15,360,000.00		14,050,000.00		14,020,000.00
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)		15,360,000.00		14,050,000.00		14,020,000.00
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.						
Fiscal Year 2021-22 adjustment on line 1d reflects the restoration of certificated salaries covered by Covid relief funds in 2020-21. Also included are reductions for Teaching FTE due to declining enrollment. On line 10 Future required reductions are identified in total. These reductions will likely include but are not limited to Furlough Days, Staffing ratio realignments, reductions in travel and conferences, and reduction of contribution to RR&M						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	109,591,928.00	-52.07%	52,532,459.00	0.00%	52,532,459.00
3. Other State Revenues	8300-8599	76,683,123.45	0.00%	76,683,123.45	0.00%	76,683,123.45
4. Other Local Revenues	8600-8799	4,580,995.00	0.00%	4,580,995.00	0.00%	4,580,995.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	79,323,377.64	3.40%	82,023,377.64	-0.10%	81,943,377.64
6. Total (Sum lines A1 thru A5c)		270,179,424.09	-20.12%	215,819,955.09	-0.04%	215,739,955.09
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				83,275,749.64		68,316,077.64
b. Step & Column Adjustment				1,141,960.00		1,161,373.32
c. Cost-of-Living Adjustment						
d. Other Adjustments				(16,101,632.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,275,749.64	-17.96%	68,316,077.64	1.70%	69,477,450.96
2. Classified Salaries						
a. Base Salaries				27,489,851.00		27,709,769.81
b. Step & Column Adjustment				219,918.81		221,678.16
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,489,851.00	0.80%	27,709,769.81	0.80%	27,931,447.97
3. Employee Benefits	3000-3999	74,421,196.13	-2.38%	72,648,473.16	3.04%	74,858,131.52
4. Books and Supplies	4000-4999	27,627,906.72	-47.00%	14,643,785.72	27.67%	18,695,543.72
5. Services and Other Operating Expenditures	5000-5999	48,243,399.79	-46.76%	25,683,930.79	-5.84%	24,183,930.79
6. Capital Outlay	6000-6999	283,800.00	0.00%	283,800.00	0.00%	283,800.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,028,929.00	0.00%	5,028,929.00	0.00%	5,028,929.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,808,591.81	3.40%	3,937,978.94	3.31%	4,068,300.48
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		270,179,424.09	-19.22%	218,252,745.06	2.88%	224,527,534.44
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		(2,432,789.97)		(8,787,579.35)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,124,874.21		14,124,874.21		11,692,084.24
2. Ending Fund Balance (Sum lines C and D1)		14,124,874.21		11,692,084.24		2,904,504.89
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	14,124,874.21		11,692,084.24		2,904,504.89
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)		14,124,874.21		11,692,084.24		2,904,504.89

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.						
Line 1d in Fiscal Year 2020-21 includes a reduction in certificated salaries that were paid from one-time restricted dollars in 2020-21.						

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	548,606,013.00	-0.49%	545,916,684.00	-0.49%	543,267,995.00
2. Federal Revenues	8100-8299	111,191,928.00	-51.32%	54,132,459.00	0.00%	54,132,459.00
3. Other State Revenues	8300-8599	84,803,261.37	0.00%	84,803,261.37	0.00%	84,803,261.37
4. Other Local Revenues	8600-8799	8,964,640.78	0.00%	8,964,640.78	0.00%	8,964,640.78
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		753,565,843.15	-7.93%	693,817,045.15	-0.38%	691,168,356.15
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				308,194,371.51		312,787,740.47
b. Step & Column Adjustment				5,256,733.13		5,337,216.45
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(663,364.17)		(522,420.70)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	308,194,371.51	1.49%	312,787,740.47	1.54%	317,602,536.22
2. Classified Salaries						
a. Base Salaries				92,011,411.43		92,756,473.54
b. Step & Column Adjustment				745,062.11		751,022.61
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	92,011,411.43	0.81%	92,756,473.54	0.81%	93,507,496.15
3. Employee Benefits	3000-3999	197,165,366.73	4.23%	205,500,917.17	4.15%	214,038,071.36
4. Books and Supplies	4000-4999	43,296,617.67	-36.49%	27,496,617.67	45.17%	39,916,617.67
5. Services and Other Operating Expenditures	5000-5999	118,401,606.35	-19.30%	95,550,564.35	-1.13%	94,467,580.35
6. Capital Outlay	6000-6999	1,839,363.79	0.00%	1,839,363.79	0.00%	1,839,363.79
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,118,929.00	0.00%	5,118,929.00	0.00%	5,118,929.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,981,000.14)	0.00%	(1,981,000.14)	0.00%	(1,981,000.14)
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				(37,400,000.00)		(64,500,000.00)
11. Total (Sum lines B1 thru B10)		764,046,666.34	-8.16%	701,669,605.85	-0.24%	700,009,594.40
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(10,480,823.19)		(7,852,560.70)		(8,841,238.25)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		44,316,447.58		33,835,624.39		25,983,063.69
2. Ending Fund Balance (Sum lines C and D1)		33,835,624.39		25,983,063.69		17,141,825.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	210,000.00		210,000.00		210,000.00
b. Restricted	9740	14,124,874.21		11,692,084.24		2,904,504.89
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	4,140,750.18		30,979.45		7,320.55
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,360,000.00		14,050,000.00		14,020,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,835,624.39		25,983,063.69		17,141,825.44

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	15,360,000.00		14,050,000.00		14,020,000.00
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)		15,360,000.00		14,050,000.00		14,020,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.01%		2.00%		2.00%
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		.
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)		45,614.99		45,386.91		45,159.98
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		764,046,666.34		701,669,605.85		700,009,594.40
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)		764,046,666.34		701,669,605.85		700,009,594.40
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,280,933.33		14,033,392.12		14,000,191.89
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)		15,280,933.33		14,033,392.12		14,000,191.89
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

July 1 Budget
2020-21 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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	426,946.33	0.00	0.00	(1,981,000.14)	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	25,275.00	0.00	261,978.43	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	54,735.54	0.00	470,116.71	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	46,934.18	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail								
Fund Reconciliation								

July 1 Budget
2020-21 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(558,482.96)	1,248,905.00	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	4,591.91	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	558,482.96	(558,482.96)	1,981,000.14	(1,981,000.14)	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	46,843	46,866		
Charter School				
Total ADA	46,843	46,866	N/A	Met
Second Prior Year (2018-19)				
District Regular	46,609	46,333		
Charter School				
Total ADA	46,609	46,333	0.6%	Met
First Prior Year (2019-20)				
District Regular	46,052	45,844		
Charter School		0		
Total ADA	46,052	45,844	0.5%	Met
Budget Year (2020-21)				
District Regular	45,644			
Charter School	0			
Total ADA	45,644			

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	49,363	49,451		
Charter School				
Total Enrollment	49,363	49,451	N/A	Met
Second Prior Year (2018-19)				
District Regular	49,116	48,934		
Charter School				
Total Enrollment	49,116	48,934	0.4%	Met
First Prior Year (2019-20)				
District Regular	48,593	48,751		
Charter School				
Total Enrollment	48,593	48,751	N/A	Met
Budget Year (2020-21)				
District Regular	48,507			
Charter School				
Total Enrollment	48,507			

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	46,706	49,451	
Charter School		0	
Total ADA/Enrollment	46,706	49,451	94.4%
Second Prior Year (2018-19)			
District Regular	46,104	48,934	
Charter School			
Total ADA/Enrollment	46,104	48,934	94.2%
First Prior Year (2019-20)			
District Regular	45,844	48,751	
Charter School	0		
Total ADA/Enrollment	45,844	48,751	94.0%
Historical Average Ratio:			94.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.7%

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	45,615	48,507		
Charter School	0			
Total ADA/Enrollment	45,615	48,507	94.0%	Met
1st Subsequent Year (2021-22)				
District Regular	45,387	48,265		
Charter School				
Total ADA/Enrollment	45,387	48,265	94.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	45,160	48,023		
Charter School				
Total ADA/Enrollment	45,160	48,023	94.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	45,850.17	45,649.64	45,420.42	45,192.35
b. Prior Year ADA (Funded)		45,850.17	45,649.64	45,420.42
c. Difference (Step 1a minus Step 1b)		(200.53)	(229.22)	(228.07)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.44%	-0.50%	-0.50%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
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%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)	-0.44%	-0.50%	-0.50%	-0.50%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-1.44% to .56%	-1.50% to .50%	-1.50% to .50%	-1.50% to .50%

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)	46,547,571.00	46,547,571.00	46,547,571.00	46,547,571.00
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)	555,465,047.00	553,167,029.00	550,489,477.00	547,852,565.00
District's Projected Change in LCFF Revenue:		-0.41%	-0.48%	-0.48%
LCFF Revenue Standard:		-1.44% to .56%	-1.50% to .50%	-1.50% to .50%
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 district is projecting a one half percent decline in enrollment in each of the projections years.

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)	395,214,276.44	479,637,707.07	82.4%
Second Prior Year (2018-19)	409,938,638.55	505,709,378.57	81.1%
First Prior Year (2019-20)	427,084,663.15	515,759,502.69	82.8%
	Historical Average Ratio:		82.1%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.1% to 85.1%	79.1% to 85.1%	79.1% to 85.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	412,184,352.90	493,867,242.25	83.5%	Met
1st Subsequent Year (2021-22)	442,370,810.57	483,416,860.79	91.5%	Not Met
2nd Subsequent Year (2022-23)	452,881,073.28	475,482,059.96	95.2%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The costs of Step and Column, STRS/PERS increases, and Health and Welfare have been outpacing the increases in funding. The assumption of no COLA in LCFF funding has created additional pressure on the unrestricted general fund budget. For the subsequent years, budget reductions are anticipated that will address the disproportionate share of salaries and benefits in the budget.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.44%	-0.50%	-0.50%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.44% to 9.56%	-10.50% to 9.50%	-10.50% to 9.50%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.44% to 4.56%	-5.50% to 4.50%	-5.50% to 4.50%

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)	52,857,845.21		
Budget Year (2020-21)	111,191,928.00	110.36%	Yes
1st Subsequent Year (2021-22)	54,132,459.00	-51.32%	Yes
2nd Subsequent Year (2022-23)	54,132,459.00	0.00%	No

Explanation:
(required if Yes)

In 2020-21, the district included \$25M in CARES Act funding, \$11.4M in GEER funding, and \$20.0M in Coronavirus funding. Each of these are one time revenues in 2020-21.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	85,922,946.66		
Budget Year (2020-21)	84,803,261.37	-1.30%	No
1st Subsequent Year (2021-22)	84,803,261.37	0.00%	No
2nd Subsequent Year (2022-23)	84,803,261.37	0.00%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	9,607,306.38		
Budget Year (2020-21)	8,964,640.78	-6.69%	Yes
1st Subsequent Year (2021-22)	8,964,640.78	0.00%	No
2nd Subsequent Year (2022-23)	8,964,640.78	0.00%	No

Explanation:
(required if Yes)

RDA/IVDA revenues are budgeted minimally until actually received. Increases are recognized as received

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	48,853,435.31		
Budget Year (2020-21)	43,296,617.67	-11.37%	Yes
1st Subsequent Year (2021-22)	27,496,617.67	-36.49%	Yes
2nd Subsequent Year (2022-23)	39,916,617.67	45.17%	Yes

Explanation:
(required if Yes)

2019-20 included a textbook adoption of approximately \$22M. The adoption for 2020-21 is estimated at \$4.0M and 2021-22 is estimated at zero. The 2022-23 adoption is included at \$14.0M. Additionally, 2020-21 includes expenditures for technology to address distance learning

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

First Prior Year (2019-20)	97,840,858.75		
Budget Year (2020-21)	118,401,606.35	21.01%	Yes
1st Subsequent Year (2021-22)	95,550,564.35	-19.30%	Yes
2nd Subsequent Year (2022-23)	94,467,580.35	-1.13%	No

Explanation:
(required if Yes)

2020-21 Budget includes increases for technology and software contracts related to distance learning to be expended from one-time federal revenues

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)	148,388,098.25		
Budget Year (2020-21)	204,959,830.15	38.12%	Not Met
1st Subsequent Year (2021-22)	147,900,361.15	-27.84%	Not Met
2nd Subsequent Year (2022-23)	147,900,361.15	0.00%	Met

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

First Prior Year (2019-20)	146,694,294.06		
Budget Year (2020-21)	161,698,224.02	10.23%	Not Met
1st Subsequent Year (2021-22)	123,047,182.02	-23.90%	Not Met
2nd Subsequent Year (2022-23)	134,384,198.02	9.21%	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)

In 2020-21, the district included \$25M in CARES Act funding, \$11.4M in GEER funding, and \$20.0M in Coronavirus funding. Each of these are one time revenues in 2020-21.

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

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

RDA/IVDA revenues are budgeted minimally until actually received. Increases are recognized as received

- 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)

2019-20 included a textbook adoption of approximately \$22M. The adoption for 2020-21 is estimated at \$4.0M and 2021-22 is estimated at zero. The 2022-23 adoption is included at \$14.0M. Additionally, 2020-21 includes expenditures for technology to address distance learning

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

2020-21 Budget includes increases for technology and software contracts related to distance learning to be expended from one-time federal revenues

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?	<input type="text" value="No"/>
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	<input type="text" value="0.00"/>
2.	Ongoing and Major Maintenance/Restricted Maintenance Account	
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	<input type="text" value="764,046,666.34"/>
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	<input type="text" value="0.00"/>
	c. Net Budgeted Expenditures and Other Financing Uses	<input type="text" value="764,046,666.34"/>
	3% Required Minimum Contribution (Line 2c times 3%)	<input type="text" value="22,921,399.99"/>
	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	<input type="text" value="22,030,000.00"/>
	Status	<input type="text" value="Not Met"/>

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="text"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="text"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input checked="" type="text" value="x"/>	Other (explanation must be provided)

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

Calculation of RR&M excludes STRS on behalf in determining the 3% required contribution

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)	13,400,000.00	14,800,000.00	14,300,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,476,118.49	7,001,656.22	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)	14,876,118.49	21,801,656.22	14,300,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	668,401,828.77	739,936,569.50	744,879,017.68
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)	668,401,828.77	739,936,569.50	744,879,017.68
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.2%	2.9%	1.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.7%	1.0%	0.6%

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)	(7,436,255.35)	481,759,374.53	1.5%	Not Met
Second Prior Year (2018-19)	(7,802,446.15)	506,242,409.40	1.5%	Not Met
First Prior Year (2019-20)	(23,524,634.71)	515,763,056.80	4.6%	Not Met
Budget Year (2020-21) (Information only)	(10,480,823.19)	493,867,242.25		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Each of the preceeding fiscal years included carryover of unexpended balances dedicated for specific expenditures such as textbooks. Additionally, unexpended balances at the end of each of the noted fiscal years were allocated for new one time allocations.

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)	63,264,300.88	68,954,909.58	N/A		Met
Second Prior Year (2018-19)	56,352,414.50	61,518,654.23	N/A		Met
First Prior Year (2019-20)	46,026,868.46	53,716,208.08	N/A		Met
Budget Year (2020-21) (Information only)	30,191,573.37				

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.)	45,615	45,387	45,160
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

- 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	.

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)	764,046,666.34	701,669,605.85	700,009,594.40
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	.
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	764,046,666.34	701,669,605.85	700,009,594.40
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	15,280,933.33	14,033,392.12	14,000,191.89
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)	15,280,933.33	14,033,392.12	14,000,191.89

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	15,360,000.00	14,050,000.00	14,020,000.00
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)	15,360,000.00	14,050,000.00	14,020,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.01%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):	15,280,933.33	14,033,392.12	14,000,191.89
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(75,816,564.93)			
Budget Year (2020-21)	(83,823,377.64)	8,006,812.71	10.6%	Not Met
1st Subsequent Year (2021-22)	(82,023,377.64)	(1,800,000.00)	-2.1%	Met
2nd Subsequent Year (2022-23)	(81,943,377.64)	(80,000.00)	-0.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	2,014.00			
Budget Year (2020-21)	0.00	(2,014.00)	-100.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	5,429.11			
Budget Year (2020-21)	0.00	(5,429.11)	-100.0%	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions were offset with the booking of GEER funding for 2020-21. This is one time funding that was reversed in 2021-22

- 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)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	22	21-0000	Fund 21 Capital Interest and Subsidy	73,124,631
Certificates of Participation	25	51-8311-8614	51-7438-7439	285,069,288
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	NA	01-8011	01-1xxx,2xxx,3xxx	3,749,864
Other Long-term Commitments (do not include OPEB):				
Claims Liability	NA	NA	67-587x	21,267,381
QSCB		21-0000	Fund 21, Capitalized Subsidy	42,023,713
SELF Assessment	NA	NA	67-5457	1,205,344
TOTAL:				426,440,221

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	39,148	0	0	0
Certificates of Participation	5,182,918	3,757,050	3,682,500	3,888,750
General Obligation Bonds	10,715,000	10,715,000	10,715,000	10,715,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Claims Liability	3,495,362	3,495,362	3,495,362	3,495,362
QSCB	5,590,000	5,590,000	5,590,000	5,590,000
SELF Assessment	301,316	301,316	301,316	301,316
Total Annual Payments:	25,323,744	23,858,728	23,784,178	23,990,428
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

36,139,571

0

4. OPEB Liabilities

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

88,046,789.00

73,359.00

87,973,430.00

Actuarial

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Jul 01, 2019

5. OPEB Contributions

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4,662,980.00	4,672,501.00	4,859,196.00
9,569,118.21	9,568,331.00	9,568,331.00
4,662,980.00	46,672,501.00	4,859,196.00
343	343	343

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

21,367,381.00

21,367,381.00

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)
21,267,381.00	21,267,381.00	21,267,381.00
9,018,433.00	9,018,433.00	9,018,433.00

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	2,976.7	2,980.5	2,972.5	2,964.5

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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:

Jun 18, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 04, 2019

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

Yes

If Yes, date of budget revision board adoption:

Jun 18, 2019

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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	2,131.9	2,115.9	2,115.9	2,115.9

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

1,042,348

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
2,084,695	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
21,733,188	23,254,511	24,882,327
100.0%	100.0%	100.0%
6.5%	7.0%	7.0%

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
654,946	668,046	673,390
0.9%	0.9%	0.9%

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	281.0	281.8	281.8	281.8

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

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

n/a

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

**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)

**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)

**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)

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?

No

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?

No

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|-----|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| A2. Is the system of personnel position control independent from the payroll system? | No |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | Yes |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | Yes |
| 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? | Yes |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| A7. Is the district's financial system independent of the county office system? | No |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | Yes |

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

Comments:
(optional)

Superintendent Dale Marsden is no longer with the District. Deputy Superintendent Harold Vollkommer is serving as the Interim during the search for a new Superintendent

End of School District Budget Criteria and Standards Review

**2019-20 REPORTING BY PERIOD
COMBINED GENERAL FUND**

Major Range Description	Adopted 6/18/2019	1st Interim 10/31/2019	2nd Interim 1/31/2020	Estimated Actuals 6/30/2020	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ 553,192,102	\$ 552,339,945	\$ 550,450,525	\$ 550,329,646	\$ (2,862,456)
Federal Revenue (8100 to 8299)	50,789,417	63,091,878	63,538,687	52,857,845	2,068,428
Other State Revenue (8300 to 8599)	74,455,174	85,686,698	85,742,908	85,922,947	11,467,773
Other Local Revenue (8600 to 8799)	9,790,738	11,449,028	13,132,998	9,607,306	(183,432)
Interfund Transfers In (8900 to 8929)	-	2,014	2,014	2,014	2,014
Revenue Contributions (8980 to 8999)	-	-	-	-	-
Total Revenue Balances	\$ 688,227,431	\$ 712,569,563	\$ 712,867,132	\$ 698,719,758	\$ 10,492,327
Expenditure Balances					
Certificated Salary (1000 to 1999)	\$ 297,814,486	\$ 301,922,255	\$ 302,392,195	\$ 302,705,242	\$ 4,890,756
Classified Salary (2000 to 2999)	89,822,795	92,051,121	92,531,038	90,654,816	832,021
Employee Benefit (3000 to 3999)	184,743,203	190,486,890	188,896,785	185,067,061	323,858
Books and Supplies (4000 to 4999)	35,544,975	53,946,330	53,956,681	48,853,435	13,308,460
Services and Operating Expenditures (5000 to 5999)	97,440,518	107,926,082	107,090,196	97,840,859	400,341
Capital Outlay (6000 to 6999)	8,689,474	15,778,410	16,922,705	15,235,577	6,546,103
Other Outgo (7100 to 7499)	2,897,969	2,912,621	4,441,552	4,516,598	1,618,629
Interfund Transfers Out (7600 to 7629)	-	5,429	5,429	5,429	5,429
Total Expenditure Balances	\$ 716,953,420	\$ 765,029,138	\$ 766,236,583	\$ 744,879,018	\$ 27,925,597
Revenues less Expenditures	\$ (28,725,989)	\$ (52,459,575)	\$ (53,369,451)	\$ (46,159,259)	\$ (17,433,270)

**2019-20 REPORTING BY PERIOD
UNRESTRICTED GENERAL FUND**

Major Range Description	Adopted 6/18/2019	1st Interim 10/31/2019	2nd Interim 1/31/2020	Estimated Actuals 6/30/2020	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ 553,192,102	\$ 552,339,945	\$ 550,450,525	\$ 550,329,646	\$ (2,862,456)
Federal Revenue (8100 to 8299)	2,100,000	2,100,000	2,100,000	1,784,623	(315,377)
Other State Revenue (8300 to 8599)	9,191,260	12,500,054	12,500,054	10,659,717	1,468,457
Other Local Revenue (8600 to 8799)	4,438,641	5,219,022	5,219,022	5,278,987	840,346
Interfund Transfers In (8900 to 8929)	-	2,014	2,014	2,014	2,014
Revenue Contributions (8980 to 8999)	(70,638,855)	(71,693,406)	(73,558,783)	(75,816,565)	(5,177,710)
Total Revenue Balances	\$ 498,283,148	\$ 500,467,628	\$ 496,712,831	\$ 492,238,422	\$ (6,044,726)
Expenditure Balances					
Certificated Salary (1000 to 1999)	\$ 236,248,974	\$ 239,999,999	\$ 239,124,727	\$ 238,600,417	\$ 2,351,444
Classified Salary (2000 to 2999)	64,272,808	66,269,795	65,958,760	65,853,625	1,580,817
Employee Benefit (3000 to 3999)	125,351,883	126,667,542	124,891,259	122,630,621	(2,721,262)
Books and Supplies (4000 to 4999)	25,414,761	26,393,875	28,862,395	26,313,720	898,959
Services and Operating Expenditures (5000 to 5999)	73,640,250	73,669,866	73,370,975	66,133,379	(7,506,871)
Capital Outlay (6000 to 6999)	2,127,923	2,226,788	1,991,771	2,248,029	120,107
Other Outgo (7100 to 7499)	(5,853,267)	(6,582,762)	(6,493,987)	(6,020,289)	(167,022)
Interfund Transfers Out (7600 to 7629)	-	3,554	3,554	3,554	3,554
Total Expenditure Balances	\$ 521,203,332	\$ 528,648,658	\$ 527,709,454	\$ 515,763,057	\$ (5,440,275)
Revenues less Expenditures	\$ (22,920,184)	\$ (28,181,030)	\$ (30,996,623)	\$ (23,524,635)	\$ (604,451)

**2019-20 REPORTING BY PERIOD
RESTRICTED GENERAL FUND**

Major Range Description	Adopted 6/18/2019	1st Interim 10/31/2019	2nd Interim 1/31/2020	Estimated Actuals 6/30/2020	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue (8100 to 8299)	48,689,417	60,991,878	61,438,687	51,073,222	2,383,805
Other State Revenue (8300 to 8599)	65,263,914	73,186,644	73,242,854	75,263,230	9,999,316
Other Local Revenue (8600 to 8799)	5,352,097	6,230,006	7,913,976	4,328,319	(1,023,778)
Interfund Transfers In (8900 to 8929)	-	-	-	-	-
Revenue Contributions (8980 to 8999)	70,638,855	71,693,406	73,558,783	75,816,565	5,177,710
Total Revenue Balances	\$ 189,944,283	\$ 212,101,935	\$ 216,154,300	\$ 206,481,336	\$ 16,537,053
Expenditures Balances					
Certificated Salary (1000 to 1999)	\$ 61,565,512	\$ 61,922,256	\$ 63,267,468	\$ 64,104,825	\$ 2,539,313
Classified Salary (2000 to 2999)	25,549,987	25,781,326	26,572,278	24,801,191	(748,796)
Employee Benefit (3000 to 3999)	59,391,320	63,819,348	64,005,526	62,436,440	3,045,120
Books and Supplies (4000 to 4999)	10,130,214	27,552,455	25,094,286	22,539,715	12,409,502
Services and Operating Expenditures (5000 to 5999)	23,800,268	34,256,216	33,719,222	31,707,480	7,907,212
Capital Outlay (6000 to 6999)	6,561,552	13,551,622	14,930,934	12,987,548	6,425,996
Other Outgo (7100 to 7499)	8,751,236	9,495,383	10,935,539	10,536,887	1,785,651
Interfund Transfers Out (7600 to 7629)	-	1,875	1,875	1,875	1,875
Total Expenditure Balances	\$ 195,750,088	\$ 236,380,480	\$ 238,527,128	\$ 229,115,961	\$ 33,365,872
Revenues less Expenditures	\$ (5,805,805)	\$ (24,278,545)	\$ (22,372,828)	\$ (22,634,625)	\$ (16,828,820)

**8 YEAR EXPENDITURE COMPARISON
COMBINED GENERAL FUND**

Major Range Description	Actual Year To Date 6/30/2014	Actual Year To Date 6/30/2015	% Change	Actual Year To Date 6/30/2016	% Change	Actual Year To Date 6/30/2017	% Change	Actual Year To Date 6/30/2018	% Change	Actual Year To Date 6/30/2019	% Change	Estimated Actuals 6/30/2020	% Change	Adopted Budget 2020-21	% Change
Revenue Balances															
LCFF Sources (8010 to 8099)	\$ 348,824,323	\$ 404,554,217	15.98%	\$ 472,250,483	16.73%	\$ 501,987,214	6.30%	\$ 509,260,602	1.45%	\$ 538,101,695	5.66%	\$ 550,329,646	2.27%	\$ 548,606,013	-0.31%
Federal Revenue (8100 to 8299)	50,005,929	44,245,044	-11.52%	43,115,038	-2.55%	49,453,277	14.70%	57,321,301	15.91%	55,986,012	-2.33%	52,857,845	-5.59%	111,191,928	110.36%
Other State Revenue (8300 to 8599)	71,295,201	79,198,490	11.09%	99,005,874	25.01%	83,450,621	-15.71%	93,273,228	11.77%	118,525,483	27.07%	85,922,947	-27.51%	84,803,261	-1.30%
Other Local Revenue (8600 to 8799)	8,796,252	17,390,093	97.70%	10,520,485	-39.50%	12,236,206	16.31%	9,782,203	-20.06%	11,834,094	20.98%	9,607,306	-18.82%	8,964,641	-6.69%
Interfund Transfers In (8900 to 8929)	13,049	74,785	473.12%	59,982	-19.79%	-	-100.00%	-	0.00%	-	0.00%	2,014	100.00%	-	-100.00%
All Other Financing Sources (8930 to 8979)	-	2,965,888	100.00%	-	-100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Revenue Contributions (8980 to 8999)	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total Revenue Balances	\$ 478,934,754	\$ 548,428,518		\$ 624,951,862		\$ 647,127,319		\$ 669,637,335		\$ 724,447,284		\$ 698,719,758		\$ 753,565,843	
Salary Percentage Increases	3%	5%		2%		4.5%		4%		0%		2.5%		2%	
Expenditure Balances															
Certificated Salary (1000 to 1999)	\$ 227,100,122	\$ 249,040,355	9.66%	\$ 253,651,989	1.85%	\$ 273,041,213	7.64%	\$ 285,876,385	4.70%	\$ 293,390,207	2.63%	\$ 302,705,242	3.17%	\$ 308,194,372	1.81%
Classified Salary (2000 to 2999)	63,389,710	69,806,437	10.12%	72,088,860	3.27%	79,931,360	10.88%	84,698,050	5.96%	86,911,871	2.61%	90,654,816	4.31%	92,011,411	1.50%
Employee Benefit (3000 to 3999)	94,327,575	117,007,520	24.04%	126,011,552	7.70%	144,735,476	14.86%	156,318,084	8.00%	196,568,090	25.75%	185,067,061	-5.85%	197,165,367	6.54%
Books and Supplies (4000 to 4999)	23,728,507	31,197,223	31.48%	38,841,461	24.50%	34,459,122	-11.28%	35,222,446	2.22%	43,949,943	24.78%	48,853,435	11.16%	43,296,618	-11.37%
Services and Operating Expenditures (5000 to 5999)	73,194,764	75,877,793	3.67%	90,145,292	18.80%	88,292,741	-2.06%	97,205,192	10.09%	99,891,307	2.76%	97,840,859	-2.05%	118,401,606	21.01%
Capital Outlay (6000 to 6999)	4,335,361	5,870,768	35.42%	7,144,864	21.70%	6,363,063	-10.94%	8,233,314	29.39%	19,678,427	139.01%	15,235,577	-22.58%	1,839,364	-87.93%
Other Outgo (7100 to 7499)	(1,614,180)	623,159	-138.61%	(782,564)	-225.58%	(1,773,057)	126.57%	(1,273,310)	-28.19%	(986,306)	-22.54%	4,516,598	-557.93%	3,137,929	-30.52%
Interfund Transfers Out (7600 to 7629)	553,584	1,412,608	155.18%	8,421,681	496.18%	3,163,103	-62.44%	2,121,667	-32.92%	533,031	-74.88%	5,429	-98.98%	-	-100.00%
Total Expenditure Balances	\$ 485,015,444	\$ 550,835,863		\$ 595,523,135		\$ 628,213,022		\$ 668,401,829		\$ 739,936,570		\$ 744,879,018		\$ 764,046,666	
Revenues less Expenditures	\$ (6,080,690)	\$ (2,407,345)		\$ 29,428,727		\$ 18,914,296		\$ 1,235,506		\$ (15,489,286)		\$ (46,159,259)		\$ (10,480,823)	
Revenue increase over prior year	\$ 19,256,879	\$ 69,493,764		\$ 76,523,344		\$ 22,175,457		\$ 22,510,016		\$ 54,809,949		\$ (25,727,525)		\$ 54,846,085	
Expense increase over prior year	\$ 24,982,818	\$ 65,820,419		\$ 44,687,272		\$ 32,689,888		\$ 40,188,806		\$ 71,534,741		\$ 4,942,448		\$ 19,167,649	

**8 YEAR EXPENDITURE COMPARISON
UNRESTRICTED GENERAL FUND**

Major Range Description	Actual Year To Date 6/30/2014	Actual Year To Date 6/30/2015	% Change	Actual Year To Date 6/30/2016	% Change	Actual Year To Date 6/30/2017	% Change	Actual Year To Date 6/30/2018	% Change	Actual Year To Date 6/30/2019	% Change	Estimated Actuals 6/30/2020	% Change	Adopted Budget 2020-21	% Change
Revenue Balances															
LCFF Sources (8010 to 8099)	\$ 348,824,323	\$ 404,554,217	15.98%	\$ 472,250,483	16.73%	\$ 501,987,214	6.30%	\$ 509,260,602	1.45%	\$ 538,101,695	5.66%	\$ 550,329,646	2.27%	\$ 548,606,013	-0.31%
Federal Revenue (8100 to 8299)	278,933	259,488	-6.97%	512,262	97.41%	1,074,485	109.75%	3,088,520	187.44%	3,122,961	1.12%	1,784,623	-42.85%	1,600,000	-10.35%
Other State Revenue (8300 to 8599)	8,653,373	11,974,664	38.38%	34,217,440	185.75%	19,518,907	-42.96%	16,514,035	-15.39%	18,592,015	12.58%	10,659,717	-42.67%	8,120,138	-23.82%
Other Local Revenue (8600 to 8799)	2,158,679	7,261,604	236.39%	3,863,623	-46.79%	5,308,293	37.39%	3,851,757	-27.44%	4,616,728	19.86%	5,278,987	14.34%	4,383,646	-16.96%
Interfund Transfers In (8900 to 8929)	13,049	2,940	-77.47%	59,878	1936.68%	-	-100.00%	-	0.00%	-	0.00%	2,014	100.00%	-	-100.00%
All Other Financing Sources (8930 to 8979)	-	2,965,888	100.00%	-	-100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Revenue Contributions (8980 to 8999)	(28,614,412)	(31,009,484)	8.37%	(42,451,899)	36.90%	(54,661,435)	28.76%	(58,391,795)	6.82%	(65,993,436)	13.02%	(75,816,565)	14.89%	(79,323,378)	4.63%
Total Revenue Balances	\$ 331,313,944	\$ 396,009,318		\$ 468,451,788		\$ 473,227,464		\$ 474,323,119		\$ 498,439,963		\$ 492,238,422		\$ 483,386,419	
Salary Percentage Increases	3%	5%		2%		4.5%		4%		0%		2.5%		2%	
Expenditure Balances															
Certificated Salary (1000 to 1999)	\$ 173,364,900	\$ 192,368,924	10.96%	\$ 204,832,879	6.48%	\$ 216,256,689	5.58%	\$ 226,779,985	4.87%	\$ 230,735,357	1.74%	\$ 238,600,417	3.41%	\$ 224,918,622	-5.73%
Classified Salary (2000 to 2999)	45,795,573	52,353,603	14.32%	53,949,985	3.05%	58,938,077	9.25%	63,036,100	6.95%	63,483,838	0.71%	65,853,625	3.73%	64,521,560	-2.02%
Employee Benefit (3000 to 3999)	73,579,525	82,478,921	12.09%	88,645,037	7.48%	98,096,102	10.66%	105,398,191	7.44%	115,719,444	9.79%	122,630,621	5.97%	122,744,171	0.09%
Books and Supplies (4000 to 4999)	9,665,689	22,138,361	129.04%	29,391,189	32.76%	21,001,914	-28.54%	20,750,505	-1.20%	31,174,435	50.23%	26,313,720	-15.59%	15,668,711	-40.45%
Services and Operating Expenditures (5000 to 5999)	45,161,631	50,591,953	12.02%	65,594,862	29.65%	65,401,597	-0.29%	67,386,451	3.03%	67,446,051	0.09%	66,133,379	-1.95%	70,158,207	6.09%
Capital Outlay (6000 to 6999)	3,073,596	4,831,849	57.21%	3,763,412	-22.11%	3,297,024	-12.39%	2,200,742	-33.25%	3,527,860	60.30%	2,248,029	-36.28%	1,555,564	-30.80%
Other Outgo (7100 to 7499)	(8,154,701)	(8,125,988)	-0.35%	(6,003,905)	-26.11%	(6,610,940)	10.11%	(5,914,269)	-10.54%	(6,377,605)	7.83%	(6,020,289)	-5.60%	(5,699,592)	-5.33%
Interfund Transfers Out (7600 to 7629)	545,730	1,411,538	158.65%	8,332,604	490.32%	2,823,681	-66.11%	2,121,667	-24.86%	533,031	-74.88%	3,554	-99.33%	-	-100.00%
Total Expenditure Balances	\$ 343,031,944	\$ 398,049,162		\$ 448,506,064		\$ 459,204,145		\$ 481,759,375		\$ 506,242,409		\$ 515,763,057		\$ 493,867,242	
Revenues less Expenditures	\$ (11,717,999)	\$ (2,039,844)		\$ 19,945,725		\$ 14,023,319		\$ (7,436,255)		\$ (7,802,446)		\$ (23,524,635)		\$ (10,480,823)	
Revenue increase over prior year	\$ 41,328,067	\$ 64,695,373		\$ 72,442,471		\$ 4,775,676		\$ 1,095,655		\$ 24,116,844		\$ (6,201,541)		\$ (8,852,003)	
Expense increase over prior year	\$ 52,705,836	\$ 55,017,219		\$ 50,456,902		\$ 10,698,081		\$ 22,555,230		\$ 24,483,035		\$ 9,520,647		\$ (21,895,815)	

**8 YEAR EXPENDITURE COMPARISON
RESTRICTED GENERAL FUND**

Major Range Description	Actual Year To Date 6/30/2014	Actual Year To Date 6/30/2015	% Change	Actual Year To Date 6/30/2016	% Change	Actual Year To Date 6/30/2017	% Change	Actual Year To Date 6/30/2018	% Change	Actual Year To Date 6/30/2019	% Change	Estimated Actuals 6/30/2020	% Change	Adopted Budget 2020-21	% Change
Revenue Balances															
LCFF Sources (8010 to 8099)	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Federal Revenue (8100 to 8299)	49,726,996	43,985,556	-11.55%	42,602,776	-3.14%	48,378,792	13.56%	54,232,781	12.10%	52,863,051	-2.53%	51,073,222	-3.39%	109,591,928	114.58%
Other State Revenue (8300 to 8599)	62,641,828	67,223,826	7.31%	64,788,433	-3.62%	63,931,714	-1.32%	76,759,193	20.06%	99,933,468	30.19%	75,263,230	-24.69%	76,683,123	1.89%
Other Local Revenue (8600 to 8799)	6,637,573	10,128,489	52.59%	6,656,862	-34.28%	6,927,913	4.07%	5,930,446	-14.40%	7,217,366	21.70%	4,328,319	-40.03%	4,580,995	5.84%
Interfund Transfers In (8900 to 8929)	-	71,845	100.00%	104	-99.86%	-	-100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Revenue Contributions (8980 to 8999)	28,614,412	31,009,484	8.37%	42,451,899	36.90%	54,661,435	28.76%	58,391,795	6.82%	65,993,436	13.02%	75,816,565	14.89%	79,323,378	4.63%
Total Revenue Balances	\$ 147,620,809	\$ 152,419,200		\$ 156,500,074		\$ 173,899,855		\$ 195,314,216		\$ 226,007,320		\$ 206,481,336		\$ 270,179,424	
Salary Percentage Increases	3%	5%		2%		4.5%		4%		0%		2.5%		2%	
Expenditures Balances															
Certificated Salary (1000 to 1999)	\$ 53,735,222	\$ 56,671,431	5.46%	\$ 48,819,110	-13.86%	\$ 56,784,524	16.32%	\$ 59,096,401	4.07%	\$ 62,654,851	6.02%	\$ 64,104,825	2.31%	\$ 83,275,750	29.91%
Classified Salary (2000 to 2999)	17,594,137	17,452,834	-0.80%	18,138,875	3.93%	20,993,283	15.74%	21,661,950	3.19%	23,428,033	8.15%	24,801,191	5.86%	27,489,851	10.84%
Employee Benefit (3000 to 3999)	20,748,050	34,528,599	66.42%	37,366,515	8.22%	46,639,374	24.82%	50,919,893	9.18%	80,848,646	58.78%	62,436,440	-22.77%	74,421,196	19.20%
Books and Supplies (4000 to 4999)	14,062,818	9,058,861	-35.58%	9,450,272	4.32%	13,457,208	42.40%	14,471,940	7.54%	12,775,508	-11.72%	22,539,715	76.43%	27,627,907	22.57%
Services and Operating Expenditures (5000 to 5999)	28,033,133	25,285,840	-9.80%	24,550,429	-2.91%	22,891,144	-6.76%	29,818,740	30.26%	32,445,256	8.81%	31,707,480	-2.27%	48,243,400	52.15%
Capital Outlay (6000 to 6999)	1,261,765	1,038,919	-17.66%	3,381,452	225.48%	3,066,040	-9.33%	6,032,572	96.75%	16,150,567	167.72%	12,987,548	-19.58%	283,800	-97.81%
Other Outgo (7100 to 7499)	6,540,521	8,749,146	33.77%	5,221,341	-40.32%	4,837,882	-7.34%	4,640,958	-4.07%	5,391,299	16.17%	10,536,887	95.44%	8,837,521	-16.13%
Interfund Transfers Out (7600 to 7629)	7,854	1,070	-86.38%	89,077	8224.93%	339,422	281.04%	-	-100.00%	-	0.00%	1,875	100.00%	-	-100.00%
Total Expenditure Balances	\$ 141,983,500	\$ 152,786,701		\$ 147,017,071		\$ 169,008,878		\$ 186,642,454		\$ 233,694,160		\$ 229,115,961		\$ 270,179,424	
Revenues less Expenditures	\$ 5,637,309	\$ (367,501)		\$ 9,483,003		\$ 4,890,977		\$ 8,671,761		\$ (7,686,840)		\$ (22,634,625)		\$ -	
Revenue increase over prior year	\$ (22,071,188)	\$ 4,798,391		\$ 4,080,874		\$ 17,399,781		\$ 21,414,361		\$ 30,693,105		\$ (19,525,984)		\$ 63,698,088	
Expense increase over prior year	\$ (27,723,018)	\$ 10,803,200		\$ (5,769,630)		\$ 21,991,807		\$ 17,633,577		\$ 47,051,706		\$ (4,578,199)		\$ 41,063,463	



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