

# **North Monterey County Unified School District**

**2020-21  
ADOPTED BUDGET**



Approved by the Governing Board on:

**JUNE 25, 2020**

**[www.nmcusd.org](http://www.nmcusd.org)**

North Monterey County Unified School District  
2020-21  
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G = General Ledger Data; S = Supplemental Data

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CASH	Cashflow Worksheet		S
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	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
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	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS



## **NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT**



### **ELEMENTARY SCHOOLS**

#### **Castroville Elementary School**

831- 633-2570 / FAX 831-633-2570  
11161 Merritt Street, Castroville, CA 95012

#### **Echo Valley Elementary School**

831-663-2308 / FAX 831-633-1006  
147 Echo Valley Road, Salinas, CA 93907

#### **Elkhorn Elementary School**

831- 633-2405 / FAX 831-633-0863  
2235 Elkhorn Road, Castroville, CA 95012

#### **Prunedale Elementary School**

831-663-3963 / FAX 831- 663-5295  
17719 Pesante Road, Salinas, CA 93907

### **MIDDLE SCHOOL**

#### **North Monterey County Middle School**

831-633-3391 / FAX 831-633-3680  
10301 Seymour Street, Castroville, CA 95012

### **HIGH SCHOOL**

#### **North Monterey County High School**

831-633-5221, 831-728-3654 / FAX 831-633-2520  
13990 Castroville Blvd., Castroville, CA 95012

#### **Central Bay High School**

831-663-2997, 831-728-1033 / FAX 831-663-1151  
17500 Pesante Road, Salinas, CA 93907

### **EDUCATIONAL OPTIONS**

#### **Center for Independent Study**

831-663-6154 / FAX 831-663-6184  
North Monterey County Site / 17500 Pesante Road, Salinas, CA 93907  
Monterey Peninsula Site / 1004 David Avenue, Bldg. E, Rm. 3, Pacific Grove, CA 93950

**NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT**  
**District Department Telephone Numbers**  
**(831) 633-3343**

<b><u>Superintendent's Office</u></b>	Extension 1210
<b><u>Business Services</u></b>	Extension 1200
<b>Payroll &amp; Benefits</b>	Extension 1240
<b>Accounts Payable</b>	Extension 1204
<b><u>Curriculum &amp; Instruction</u></b>	Extension 1211
<b><u>Human Resources</u></b>	Extension 1201
<b><u>Information Technology &amp; Assessments</u></b>	Extension 1228
<b><u>Migrant Education</u></b>	Extension 1223
<b><u>Facilities, Maintenance, Operations &amp; Transportation</u></b>	(831) 663-3035
<b><u>Child Nutrition</u></b>	(831) 632-0290
<b><u>Student &amp; Family Services</u></b>	(831) 633-5975
<b><u>Special Services</u></b>	(831) 633-6168



# **Governor's Budget Proposal 2020-21**



**JUNE 25, 2020**

## **THE GOVERNOR'S BUDGET**

The 2020-21 budget cycle has proven to be one of the most challenging budgets in recent history. Much uncertainty surrounds this budget, with no “deal” yet existing at the time of this writing, between the California legislature and the Governor. Expect this Adopted Budget to change dramatically.

Best practice requires districts to follow the advice of the May Revise, and this budget has followed that advice. On May 14, 2020 the Governor presented an overview of the May Revision. “This is no normal year. And this is no ordinary May Revision.” With a budget deficit of \$54 billion, the May Revise was very different from his January proposal with a proposed \$5.6 billion surplus. The Governor meticulously outlined a variety of budget balancing strategies, including a variety of cancelled expansions, tax suspensions, deferrals, use of reserve funds and reductions.

Since mid-March, more than 4 million Californians have become unemployed. The state’s revenue sources dropped and projections of the state’s main revenue sources – personal income tax, sales and use tax and corporation tax – will be reduced in the budget year by 25.5 %, 27.2% and 22.7% respectively. These revenues comprise more than 90% of the general fund revenue. The Governor in his May Revision takes action to bring expenditures in line with available funding, using reserves to soften the blow. He is implementing a 10% cut to state programs including K-12 and higher education, child care and other state programs. Recognizing a statutory COLA that flows into LCFF, he has applied the 10% reduction, which will net a 7.92% decline in the LCFF base grant amount.

The provisions of Executive Order N-26-20 and Senate Bill 117, Chapter 3, Statutes of 2020 will become inoperative on July 1, 2020. This provided flexibility from in-person instruction for required minutes, days and related attendance reporting for apportionment. This will focus LEAs on the task of reopening schools.

### **FAST FACTS:**

- Net decline of 7.92% to LCFF base grant amount (COLA 2.31% less 10% reduction).
- Withdrawal of \$1.84 billion of January K-12 education proposals.
- Federal stimulus of \$4.4 billion for learning loss mitigation.
- Maintain AB 602 Special Education statewide target adjustment to \$645/ADA.
- Deferral of the June 2020 apportionment to July 2020; and \$5.3 billion deferral of 2020-21 apportionments for April, May, and June to 2021-22.
- Redirecting STRS and PERS payments toward long-term unfunded liabilities to reduce 2020-21 and 2021-22 rates.
- Flexibility to some provisions based on collaboration with the education community.



# **Adopted Budget Assumptions 2020 - 21**



**JUNE 25, 2020**

**North Monterey County Unified School District  
2020-21 Budget Assumptions  
As of May 30, 2020**

Because there are many unpredictable factors affecting revenues and expenditures, it is important to develop and utilize budget assumptions based on the best information available at the time the budget is adopted. In 2013-14, the Local Control Funding Formula (LCFF), which must be tied to the Local Control Accountability Plan (LCAP) was introduced and replaced the Revenue Limit methodology of funding. In 2018-19, LCFF was fully funded; two years ahead of schedule. This returned districts to the same funding levels from a decade prior -- to 2007-08 levels. The Adopted Budget should be considered a 'snapshot in time' of the financial plan of the District on the date it is adopted. As the school year progresses, variables will change and the budget will have to be updated and approved again by the Board of Trustees. As a starting point, the Governor's May Revise, and following assumptions were used for the development of the 2020-21 Adopted Budget.

**Fund 01 - General Fund  
REVENUE**

**Enrollment:** Estimated enrollment is calculated using the cohort survival methodology, and prior years' averages for TK and K: Enrollment estimates are used to assist with staffing ratios, and are a starting point for predicting ADA for the budget year.

Grade Span	Est 2020-21 District Enrollment	Unduplicated FRPM/EL/Foster Youth		Unduplicated %
		Total		
TK - 3	1430			
4 - 6	1051			
7 - 8	708			
9 - 12	1416			
Total:	4605	3977		86.37%
NPS & COE	4	4		100.00%
Total:	4609	3981		86.38%

**LCFF Revenue:** Revenue will be funded based on the 2019-20 uncertified P2 ADA prior year guarantee of 4339.82 and the three year average unduplicated Pupil Count percentage of 86.41% Other assumptions used to calculate LCFF revenue (using the FCMAT calculator v21 are based on the May Revise.

Changes made to projected funding between the FY 2021 Governor's Proposed State Budget, and the Governor's May Revision include revised COLA and introduced a 10% deficit factor (reduction) as a result of the COVID19 Pandemic's affect on the economy.

<del>At Governor's Proposed State Budget</del>				
<del>January, 2020</del>				
	2020-21	2021-22	2022-23	
Annual COLA	2.29%	2.71%	2.82%	
Base Grant Proportion Factor	0.00%	0.00%	0.00%	

<b>At Governor's May Revision Budget</b>				
<b>May, 2020</b>				
	2020-21	2021-22	2022-23	
Annual COLA	2.31%	2.48%	3.26%	
Base Grant Proportion Factor	-7.92%	-12.18%	-14.95%	

<del>At Governor's Proposed State Budget</del>				
<del>January, 2020</del>				
Components of LCFF Revenue:	Projected 2020-21	Projected 2021-22	Projected 2022-23	
Base Grant	\$ 36,805,649	\$ 36,766,619	\$ 36,653,145	
Grade Span Adjustment (GSA) TK-3	\$ 1,107,451	\$ 1,108,779	\$ 1,088,033	
Grade Span Adjustment (GSA) 9-12	\$ 325,403	\$ 327,350	\$ 326,941	
TIIG & Transportation Add Ons	\$ 1,484,475	\$ 1,484,475	\$ 1,484,475	
Supplemental and Concentration Grant *	\$ 12,614,714	\$ 12,543,109	\$ 12,549,535	
Total	\$ 52,337,692	\$ 52,230,332	\$ 52,102,129	

**At Governor's May Revision Budget May, 2020**

Components of LCFF Revenue:	Projected 2020-21	Projected 2021-22	Projected 2022-23
Base Grant	\$ 33,125,240	\$ 33,090,117	\$ 32,987,988
Grade Span Adjustment (GSA) TK-3	\$ 996,706	\$ 996,550	\$ 977,904
Grade Span Adjustment (GSA) 9-12	\$ 292,601	\$ 294,351	\$ 293,983
TIIG & Transportation Add Ons	\$ 1,336,027	\$ 1,336,027	\$ 1,336,027
Supplemental and Concentration Grant *	\$ 11,352,325	\$ 11,288,764	\$ 11,294,547
<b>Total</b>	<b>\$ 47,102,898</b>	<b>\$ 47,005,810</b>	<b>\$ 46,890,449</b>

**The impact in dollars between the January proposal and the May Revise, just on the LCFF, is** **\$ (5,234,794)**

**Revenue lost is in the following components of the LCFF:**

<b>K-3 Grade Span</b>	<b>\$ (110,745)</b>
<b>9-12 Grade Span</b>	<b>\$ (32,540)</b>
<b>Supplemental/Concentration</b>	<b>\$ (1,262,497)</b>
<b>Base Grant</b>	<b>\$ (3,680,565)</b>
<b>TIIG/Home to Sch Transportation</b>	<b>\$ (148,447)</b>
<b>Total</b>	<b>\$ (5,234,794)</b>

\* All expenses from the Supplemental and Concentration Grant must align to the State Priorities and must be tied to the LCAP Goals of:

0. Basic Services - Provide safe, secure facilities, transportation, supervision, and adequate staffing materials, & equitable related services.
1. Improving Instruction: Provide high quality, rigorous and equitable instruction that improves academic performance.
2. College & Career Readiness: All students will be College and Career Ready for post-high school placement.
3. Student Engagement: All students will be fully engaged and connected in meaningful ways to school with an emphasis on social-emotional learning.
4. Parent Community Engagement: Parents, community, and staff will be fully engaged in partnerships that result in positive educational outcomes for all students.

**Reductions to LCFF Revenue:** The contribution for Deferred Maintenance is recorded as a reduction to LCFF revenue Object 8091 Due to decreased funding, the decision was made for the 2020-21 budget to not make a deferred maintenance contribution this year.

	Actual 2018-19	Actual 2019-20	Budgeted 2020-21
Deferred Maintenance Contribution:	\$ 500,000.00	\$ 500,000.00	\$ -

**Federal Revenue** has been budgeted at a level equal to a 20% reduction from FY 2019-20.

As actual entitlements are received the budget will be adjusted accordingly.

Description	Actual 2018-19	Est Actuals 2019-20	Budgeted 2020-21
Rsc 3010 NCLB: Title I Part A	\$ 849,513	\$ 840,034	\$ 672,028
Rsc 3060/3061 Title I: Migrant *	\$ 688,745	\$ 558,623	\$ 695,887
Rsc 3182 ESSA CSI	\$ 43,111	\$ 174,545	\$ -
Rsc 3550 Voc/Appl. (Carl D. Perkins)	\$ 34,146	\$ 34,357	\$ 27,485
Rsc 4035 NCLB: Title II Teacher Quality	\$ 141,935	\$ 133,838	\$ 107,070
Rsc 4124 Title IV After School Safety	\$ 113,286	\$ 120,000	\$ 96,000
Rsc 4127 Title IV Stu Sprt & Acad Enrich	\$ 30,028	\$ 61,706	\$ 49,365
Rsc 4128 Title IV Part A	\$ 701,481	\$ 372,264	\$ -
Rsc 4203 Title III: Limited English Prof	\$ 201,142	\$ 194,186	\$ 155,349
Rsc 5640 Medical Billing Option	\$ 19,718	\$ 60,276	\$ -
<b>Total</b>	<b>\$ 2,823,106</b>	<b>\$ 2,549,829</b>	<b>\$ 1,803,184</b>

\* Using COE guidance for FY 2021 Migrant Program

**Other State Revenue** assumes a 50 % reduction (indicated with a \*) from FY 2019-20, and has been budgeted for the following items:

Description	Actual 2018-19	Est Actuals 2019-20	Budgeted 2020-21
Rsc 0000 Mandated Cost Block Grant	\$ 173,420	\$ 178,361	\$ 178,000
Rsc 0000 1x Discretionary	\$ 751,716	\$ -	\$ -
Rsc 6010 After School Learning *	\$ 611,355	\$ 602,657	\$ 301,328
Rsc 6387 CTE Incentive Grant *	\$ -	\$ 113,140	\$ 80,106
Rsc 6388 Strong Workforce Prgm *	\$ -	\$ 273,581	\$ 82,454
<b>Total</b>	<b>\$ 1,536,491</b>	<b>\$ 1,167,739</b>	<b>\$ 641,888</b>

**Lottery** income is based on the guidance from SSC Dartboard, includes expected decrease due to pandemic, and is estimated as follows:

Description	Lottery ADA	2020-21 Rate	Budget 2020-21
Rsc 1100 Base (Unrestricted) Rate	4515.20	\$ 153.00	\$ 690,826
Rsc 6300 Prop 20 (Restricted) Rate	4515.20	\$ 54.00	\$ 243,821
		\$ 207.00	\$ 934,646
<b>Reduce for decrease sales due to COVID19 to match current FY 1920 receipts</b>			\$ (489,026)
<b>Anticipated FY 2020-21 Lottery</b>			\$ 445,620

**Other Unrestricted Local Revenue** assumptions include interest and rental income, and enterprise reimbursements.

	Actual 2018-19	Est Actuals 2019-20	Budgeted 2020-21
Interest Income	\$ 370,427	\$ 265,415	\$ 139,000
Rental Income: T Mobile, American Tower	\$ 38,318	\$ 42,124	\$ 33,746
Outside Agency Transportation Billings	\$ 64,379	\$ 29,014	\$ 11,000
Enterprise Salary Reimbursements	\$ 62,518	\$ 62,535	\$ 65,233
	\$ 535,642	\$ 399,089	\$ 248,979

**Special Education** state and local revenue based on guidance received from MCOE Selpa.

Description	Actual 2018-19	Est Actuals 2019-20	Budgeted 2020-21
Rsc 3310 (Fed) IDEA PL 101-476	\$ 810,751	\$ 804,077	\$ 835,987
Rsc 3386 (Sped) IDEA Quality Assurance	\$ 12,000	\$ 20,000	\$ -
Rsc 6500 (State) Special Education	\$ 1,889,662	\$ 2,053,943	\$ 2,799,638
Rsc 6512 (State) Mental Health	\$ 147,955	\$ 150,933	\$ -
	\$ 2,860,368	\$ 3,028,953	\$ 3,635,625

### **EXPENSE**

**Certificated staffing** levels for 2020-21 based on contractual ratios as follows:

Grade	Contract Ratio
TK / K	24.0 : 1.0
1 - 3	24.0 : 1.0
4 - 6	31.0 : 1.0
7 - 8	29.5 : 1.0
9 - 12	31.0 : 1.0

Due to funding restrictions and social distance requirements caused by the COVID19 Pandemic, the Board has enacted Fiscal Stability Assignment and Additional Duties. The June 4, 2020 Board Agenda includes several of these items.

**Certificated teacher positions** (FTEs) including Special Education at the sites are budgeted as follows:

Name	Unrestricted FTE *	Restricted FTE	Total
District Wide	2.88	0.20	3.08
Castroville Elementary	26.30	1.56	27.86
Echo Valley Elementary	21.22	2.40	23.62
Elkhorn Elementary	24.90	10.05	34.95
Prunedale Elementary	28.38	1.89	30.27
No Monterey County High	40.36	10.31	50.67
Central Bay Contin High	2.54	0.96	3.50
Independent Study	4.00	-	4.00
No Monterey County Middle	28.27	4.78	33.05
Unassigned	2.00	-	2.00
	180.85	32.15	213.00

\* Unrestricted budget includes EPA, Grade Span Adjustment, ROP/CTE, and Supplemental/Concentration Grant dollars.



**Certificated** Counseling, psychologist, speech language and nurse positions (FTEs) at the sites are budgeted as follows:

Name	Unrestricted FTE *	Restricted FTE	Total
District Wide	6.50	4.50	11.00
Castroville Elementary	-	-	-
Echo Valley Elementary	-	-	-
Elkhorn Elementary	-	-	-
Prunedale Elementary	-	-	-
No Monterey County High	5.50	-	5.50
Central Bay Contin High	1.00	-	1.00
Independent Study	-	-	-
No Monterey County Middle	1.00	-	1.00
Unassigned	-	-	-
	14.00	4.50	18.50

Per ESCAPE Bud08a FTE date= 10/01/20 (includes vacancies)

**Certificated** supplemental payroll includes extra hours, stipends, and substitute payroll costs. Due to anticipated on-going changes to curriculum delivery that potentially includes additional distance learning, as well as reduced opportunity for on-site student activities, FY 2021 includes reduced certificated stipends, as well as substitute budgets.

Description	Actual 2018-19	Est Actuals 2019-20	Budgeted 2020-21
Certificated Athletic Activities Stipends	\$ 71,454	\$ 71,501	\$ -
Classified Athletic Activities Stipends	\$ 97,019	\$ 63,476	\$ -
Certificated Substitute			
District Wide	\$ 679,271	\$ 408,718	\$ 29,814

**Fiscal Stability Plan** was enacted by the Board for the 2020-21 fiscal year due to the impact of COVID19 Pandemic on District Funding. The June 4, 2020 Board Agenda identifies several staffing changes, the reduction in transfers to Deferred Maintenance (fund 14) and Debt Service (fund 56) reflect additional Board decisions to ensure fiscal stability for the District.

**Statutory Benefit** rates are as follows:

Description	2019-20	2020-21 Projected	Incr/(Decr)
STRS	17.100%	16.150%	-0.95%
PERS	19.721%	20.700%	0.98%
Workers Compensation	3.233%	3.294%	0.06%
Unemployment Insurance	0.050%	0.050%	0.00%
Social Security FICA	6.200%	6.200%	0.00%
Medicare	1.450%	1.450%	0.00%

**STRS and PERS Employer Contribution Rate Changes:**

	2020-21 Projected	2021-22 Projected	2022-23 Projected
CalSTRS	16.150%	16.020%	18.100%
Year Over Year % Increase	-0.950%	-0.130%	2.080%
CalPERS	20.700%	22.840%	25.500%
Year Over Year % Increase	0.979%	2.140%	2.660%
TOTAL Employer Retirement Rates:	36.850%	38.860%	43.600%

**Health Benefits** are capped and are tiered and have been budgeted as follows:

	Act 2018-19	Est Act 2019-20	Budget 2020-21
All Certificated Positions	\$ 3,036,262	\$ 3,017,659	\$ 3,168,208
All Classified Positions	\$ 1,810,541	\$ 1,868,700	\$ 2,129,299
	\$ 4,846,803	\$ 4,886,359	\$ 5,297,507

Includes all District groups; Union and Non-represented.

**Retiree and Non Employee Health Benefits** are estimated to cost a total of:

	Act 2018-19	Est Act 2019-20	Budget 2020-21
Certificated Retirees	\$ 3,215	\$ 2,987	\$ 3,000
Classified Retirees	\$ -	\$ -	\$ -
Board	\$ 143,355	\$ 145,614	\$ 148,527
	\$ 146,571	\$ 148,601	\$ 151,527

**Early Retiree Incentive Program (ERIP)** is estimated to cost a total of:

	Act 2018-19	Est Act 2019-20	Budget 2020-21
All Certificated Positions	\$ 67,335	\$ -	\$ -
All Classified Positions	\$ 54,558	\$ -	\$ -
	\$ 121,893	\$ -	\$ -

Certificated retirees have the option of taking a cash settlement or health and welfare benefits per contract language.

#### STRS On-Behalf GASB 68 Entries

Effective July 2, 2015, the CDE issued guidance regarding the implementation of GASB Statement 68, which requires Districts to record the unfunded portion of their STRS liability in to a restricted resource in their financial statements. The estimated amount of revenue (which will never be received) and the expense (which will never be paid) is recorded in Resource 7690 STRS On-Behalf Pension Contributions.

	Actual 2018-19	Budget 2019-20	Budget 2020-21
Est Value of Liability:	\$ 2,035,297	\$ 2,111,347	2,111,347

**Liability Insurance** expense is budgeted based on an 90% Confidence Level; rates are provided by the District's insurance provider, Keenan & Associates. Increased claims across the pool have driven rates up, especially for multiple large dollar Liability settlements exceeding \$1,000,000. Property claims are relatively stable.

	Actual 2018-19	Actual 2019-20	Budget 2020-21
	\$ 333,773	\$ 380,340	\$ 418,374

**Utilities Expense** is based on 2019-20 projected total expenditures, including reduced on-site attendance due to COVID19 response.

Service & Projected % Incr	Actual 2018-19	Est Actuals 2019-20	Budget 2020-21
Gas	\$ 110,520	\$ 76,733	\$ 74,600
Water 2.85%	\$ 46,239	\$ 55,560	\$ 56,541
Trash 5.50%	\$ 157,440	\$ 299,248	\$ 300,000
Electric Flat pending full solar install	\$ 535,477	\$ 654,424	\$ 654,424
	\$ 849,676	\$ 1,085,965	\$ 1,085,565

**Special Education** outside vendor contract expense is based on information provided by Special Education department as follows:

Vendor	Actual 2018-19	Est Actuals 2019-20	Budget 2020-21
Bay School	\$ 219,426	\$ 248,649	\$ 250,000
CCSLI	\$ 196	\$ 500	\$ -
Easter Seals	\$ 21,748	\$ 59,000	\$ 64,000
Maxim	\$ 140,576	\$ -	\$ -
Mediscan	\$ 37,568	\$ -	\$ -
Monterey County Office of Education	\$ 840,163	\$ 610,141	\$ 810,075
Monterey Peninsula Unified School District	\$ 29,079	\$ 51,478	\$ -
Parent mileage & services reimbursements	\$ 16,866	\$ 23,954	\$ 15,000
Prof Dev Svcs (DigiCoach, Various Consult.)	\$ -	\$ -	\$ 20,500
Psych Ed Svcs	\$ 214	\$ -	\$ -
WIAT III			\$ -
	\$ 1,305,835	\$ 993,722	\$ 1,159,575

**Services and Other Operating Expense (other than utilities)**

Type		Actual 2018-19		Est Actuals 2019-20		Budget 2020-21
Alarm Contracts	\$	45,100.00	\$	64,418.00	\$	38,750.00
Athletic / League Fees	\$	46,564.98	\$	27,825.87	\$	-
Audit Fees - annual, Fixed Asset, GASB 45	\$	50,860.00	\$	51,242.00	\$	23,200.00
CSBA, ACSA Prof Assoc Dues	\$	32,652.49	\$	35,102.50	\$	33,224.00
Election Fees	\$	-	\$	-	\$	90,000.00
Legal Fees - Negotiations, General, Misc.	\$	157,856.82	\$	110,111.56	\$	92,000.00
Network Support Contracts	\$	-	\$	-	\$	-
New Teacher Support / Coaching / Induction	\$	76,839.69	\$	59,250.00	\$	45,000.00
Software Renewals/Licensing fees	\$	599,493.01	\$	567,562.49	\$	500,801.00
SRO Costs	\$	168,101.81	\$	143,919.98	\$	300,000.00
Well & Elevator Testing	\$	43,177.08	\$	43,721.00	\$	47,700.00
Total	\$	1,220,645.88	\$	1,103,153.40	\$	1,170,675.00

Transfer out to other funds are as follows:

	Actual 2018-19		Est Actuals 2019-20		Budget 2020-21
To Fund 56 Debt Svc Pmnt (COPs)	\$ 300,000	\$	1,328,531	\$	-

Contributions from LCFF to Unrestricted Resources are calculated to be as follows:

	Actual 2018-19		Est Act 2019-20		Budget 2020-21
ROP/CTE*	\$ 520,643.00	\$	520,643.00	\$	520,643.00
Grade Span Adjustments (K-3)	\$ 1,087,021	\$	1,086,709	\$	996,706
Grade Span Adjustments (9-12)	\$ 307,046	\$	320,187	\$	292,601
Supplemental & Concentration Grant	\$ 11,824,280	\$	12,255,958	\$	11,352,325
	\$ 13,738,990	\$	14,183,497	\$	13,162,275

\*ROP/CTE Transfer now coming from the Supplemental/Concentration grant.

Contributions from LCFF to Unrestricted Resources are calculated to be as follows:

	Actual 2018-19		Est Act 2019-20		Budget 2020-21
Routine Restricted Maintenance	\$ 1,773,000	\$	1,830,000	\$	1,635,000
Special Education	\$ 4,150,642	\$	5,037,489	\$	5,259,175
	\$ 5,923,642	\$	6,867,489	\$	6,894,175

Transportation Expenditures is the total amount required to operate the Transportation Dept, which is partially paid for by the LCFF

Add-On amount of \$1,049,088; the balance is paid from the base grant.

	Actual 2018-19		Est Actual 2019-20		Budget 2020-21
Total Cost	\$ 2,533,733	\$	2,608,820	\$	2,322,606
Less Add On	\$ (1,049,088)	\$	(1,049,088)	\$	(944,107)
Value of Base Grant Contribution:	\$ 1,484,645	\$	1,559,732	\$	1,378,499

**OTHER FUNDS AND IMPACT OF ECONOMIC DOWNTURN**

Revenue Description	Actual 2018-19		Est Actuals 2019-20		Budgeted 2020-21
Fund 11 Adult Ed 12.0% Cut FY 2020-21	\$ 366,184	\$	385,268	\$	339,036
Fund 12 Child Care 10.0% Cut FY 2020-21	\$ 2,208,301	\$	2,212,613	\$	1,931,113
Fund 13 Child Nutrition Not Impacted	\$ 2,691,942	\$	2,930,563	\$	2,695,500
Fund 14 Deferred Maint xfr cut FY 2020-21	\$ 500,000	\$	500,000	\$	-
Fund 21	\$ 77,907	\$	36,900	\$	26,900
Fund 25	\$ 125,167	\$	110,916	\$	98,916
Fund 40	\$ 2,412,860	\$	32,913	\$	-
Fund 56 xfr Cut in FY 2020-21	\$ 300,000	\$	1,325,863	\$	-
Fund 67	\$ 289,409	\$	136,926	\$	-



**Adopted Budget  
General Fund 01  
Revenues & Expenditures  
2020-21**



**JUNE 25, 2020**

## **REVENUE**

Revenue is recorded in two major categories: unrestricted and restricted. Restricted funds are monies that are provided by the State or Federal government or donor, and must be used exclusively in the program in a manner in which the entity has directed. Unrestricted funds are monies that can be used by a district in almost any manner they see fit to provide an education to children.

The District's General Fund 01 unrestricted revenue budget for the 2020-21 school year is projected to be \$47,998,013 or 85.81% of overall general fund revenue. Restricted funds represent \$7,939,082 or 14.19%. Total combined General Fund 01 revenue is projected to be \$55,937,095.

## **LOCAL CONTROL FUNDING FORMULA (LCFF)**

The LCFF is the method used to calculate income received from the State based on the Average Daily Attendance (ADA) of students. Besides the obvious benefit to the child, it is important for the District to ensure that students are recorded as being in class as this generates income. This is the largest portion of the District's revenue, representing 84.21% of our total monies received.

The LCFF is used to calculate base, supplemental, and concentration grant funding that is meant to replace the more than 50+ lines of funding (e.g. revenue limits and general block grants) that were in place prior to the 2013-2014 fiscal year.

LCFF funding provides adjustments to grants based on the grade level and targeted population that funding is being generated by. The following adjustments are made to base grants:

1. Grade Span Adjustment is an adjustment to the base grant tiers of 10.4% for grades K-3 and 2.6% adjustment and for grades 9-12
2. Supplemental grant is a 20% adjustment to the base grant tiers multiplied by the ADA and percentage of targeted unduplicated pupils\*
3. Concentration grants is a 50% adjustment to the base grant tiers multiplied by the ADA and the percentage of targeted disadvantaged pupils\* (where the targeted disadvantaged student population exceeds 55% of the District's enrollment)
4. Additional funds for Home-to-School Transportation and Targeted Instructional Improvement Block grants are maintained based on the 2012-13 amounts received and do not receive any Cost of Living Adjustments (remains flat). These funds are counted as add-ons to the adjusted base grants. Expenditures for the Home-to-School transportation program must be maintained at the same level as they were in 2012-13.

The projected net LCFF Sources for the 2020-21 school year is \$47,102,899 based on the prior year Guaranteed P-2 ADA of 4,348.14.

\*Note that targeted pupils are the number of students (unduplicated) that are identified as English Learners (EL), qualify for the free or reduced-price meal (FRPM), are in the foster system, or some combination of these three criteria.

## **FEDERAL REVENUES**

Federal Revenues for 2020-21 represent 4.72% of the budget income or \$2,639,171.

## **OTHER STATE REVENUES**

Other State Revenue is primarily comprised of Lottery, Mandated Reimbursements, and After School Safety. This component of revenue represents 5.62% or \$3,141,393 of total budgeted revenue.

## **LOCAL REVENUE**

The primary revenue source in Local Revenue is Special Education funds, which is considered local as it is received from the Monterey County Office of Education as a pass through from the State (AB602). Other local revenue that falls into this category is interest income, leases, and site donations. For the 2020-21 school year. Local revenue represents 5.46% of the total revenue budget in the amount of \$3,053,632.

## **REVENUE SUMMARY**

Overall, the District is projected to receive \$55,937,095. This is about 11.63% or \$7,363,798 less than the current projected 2019-20 total revenue.

## **EXPENDITURES**

Expenditures are budgeted to be \$56,510,701. This is about 11.97% or \$7,682,608 decrease from the current projected 2019-20 budget. Of this, 88.07% represents employee salaries and benefits (\$49,266,446). Administrative and supervisory salaries represent 7.37% (\$4,121,606) of the total budget.

The remainder of the budget outside of all salaries and benefits is about 11.80%, or \$6,670,628 and is spent on supplies, equipment, rents, utilities, insurance, etc. Of this, \$2,377,248 is restricted money that can only be spent as is designated.

## **CERTIFICATED SALARIES**

Certificated salaries are \$22,198,077 or 39.28% of the total budgeted expenditure. Further breakout of this budget reflects \$17,270,663 in certificated teaching salaries which include substitutes, hourly pay and stipends; \$1,720,310 in certificated pupil support salaries; \$3,159,554 in supervisor and administrative salaries; and \$47,550 for other certificated salaries.

## **CLASSIFIED SALARIES**

For the 2020-21 school year, classified salaries represent 20.09% of the expenditure budget or \$11,324,420. Of this amount, \$962,061 is classified supervisor and administrative salaries; the remaining \$10,362,359 is for other classified support staff.

## **EMPLOYEE BENEFITS**

Employee benefits are 27.86% or \$15,743,949 of the total expenditure budget.

## **BOOKS AND SUPPLIES**

Books and supplies are about 3.64% of the total expenditure budget or \$2,054,707.

## **SERVICES AND OTHER OPERATING EXPENSE**

This budget line is used for payment of services of contractors outside the District, such as, repair of computers, copiers, heating and air conditioning, other various maintenance agreements, outside counseling services, legal services, auditors, phones, and the payment of utilities and insurance. Total projected expenditure of \$4,364,445 or 7.72% of the total expenditure budget.

## **CAPITAL OUTLAY**

Capital outlay is the purchase of equipment or building improvements in excess of \$5,000. Total projected expenditures for capital outlay are \$31,987 or 0.06% of budget.

## **OTHER OUTGO**

Other Outgo represents tuition payments, transfers in/out, payments to County Offices, and debt service. The primary expenses in this category are payments to the County for Special Education costs. This year total other outgo expenditures are \$1,038,298 or 1.84% of the overall budget.

## **TRANSFER OF INDIRECT SUPPORT COSTS**

Indirect Costs are those expenses that may be charged back to various restricted programs as part of the cost of a product or service to all instructional programs, special projects, services to school district's programs, support service programs, auxiliary programs, facilities, and other outgoing programs. Total indirect charges to restricted programs equals \$245,138.

## **ENROLLMENT**

Enrollment for the 2020-21 budget is projected to be 4,609; this includes COE enrollment. The LCFF calculation is based on the 2019-20 P-2 ADA of 4,348.14. The unduplicated pupil count average of 86.38% was used in calculating targeted funds generated by Supplemental Concentration grants.

To project enrollment for the 2020-21 school year, the district is using a cohort survival method combined with average TK and Kindergarten historical enrollment.

Enrollment by Grade Span is as follows:

Grades TK - 3 = 1,430  
Grades 4 - 6 = 1,051  
Grades 7 - 8 = 708  
Grades 9 - 12 = 1,420

## **BUDGET PROJECTIONS**

Budget projections are required as part of the budget planning process. These projections are based upon assumptions provided by School Services of California for COLA and STRS/PERS increases for the future years, as well as other factors. The budget years are calculated based upon assumptions for student population growth, salary increases due to step and column, staffing levels, and expectations for revenue. The following table shows the key assumptions used to develop the multi-year projections.





**Adopted Budget  
General Fund 01 State Forms  
2020 - 21**



**JUNE 25, 2020**

California Dept of Education  
SACS Financial Reporting Software - 2020.1.0  
File: fund-a (Rev 03/10/2020)

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(38,595.13)	(2,143,699.63)	(2,182,294.76)	(573,606.72)	0.00	(573,606.72)	-73.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	10,839,453.13	2,143,699.63	12,983,152.76	10,800,858.00	0.00	10,800,858.00	-16.8%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			10,839,453.13	2,143,699.63	12,983,152.76	10,800,858.00	0.00	10,800,858.00	-16.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,839,453.13	2,143,699.63	12,983,152.76	10,800,858.00	0.00	10,800,858.00	-16.8%
2) Ending Balance, June 30 (E + F1e)			10,800,858.00	0.00	10,800,858.00	10,227,251.28	0.00	10,227,251.28	-5.3%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Revolving Cash									
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	0.00	0.00	0.00	0.00	0.00	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	8,869,858.00	0.00	8,869,858.00	8,524,251.28	0.00	8,524,251.28	-3.9%
SpEd Contingency 5%	0000	9780				445,000.00		445,000.00	
est STRS & PERS Incr 2122 thru 2223	0000	9780				1,045,469.00		1,045,469.00	
Rplcmnt Chromebooks / Tablets	0000	9780				850,000.00		850,000.00	
Temp Screen Device (COVID)	0000	9780				504,210.00		504,210.00	
Student Internet est \$250/yr (COVID)	0000	9780				750,000.00		750,000.00	
Clism Devices/Connectivity (COVID)	0000	9780				600,000.00		600,000.00	
Incr Sanitation/Oth Dist Lrn (COVID)	0000	9780				500,000.00		500,000.00	
Site Security Cameras	0000	9780				200,000.00		200,000.00	
TK-5 Math Materials	0000	9780				300,000.00		300,000.00	
TK-5 Social Studies	0000	9780				200,000.00		200,000.00	
9-12 Math Materials	0000	9780				250,000.00		250,000.00	
9-12 Science Materials	0000	9780				162,699.00		162,699.00	
TK-5 Science Materials	0000	9780				218,255.00		218,255.00	
ELA / ELD TK Materials	0000	9780				30,000.00		30,000.00	

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)	
7-12 ELA Materials	0000	9780				20,000.00		20,000.00	
SRO / Vaping / Safety Prgrm 2021 & 21	0000	9780				250,000.00		250,000.00	
Nefpre / After Sch Expansion Prgrm 202	0000	9780				160,000.00		160,000.00	
COPs Pymnt / Tfr to F 56 thru 2223	0000	9780				1,327,000.00		1,327,000.00	
ROP Program (rsc 0350)	0000	9780				124,127.85		124,127.85	
9-12 Science Materials	1100	9780				150,000.00		150,000.00	
ELA / ELD TK Materials	1100	9780				170,000.00		170,000.00	
Athletic Budet Contingency	1100	9780				252,397.43		252,397.43	
Oth Classroom Inst Materials	1100	9780				15,093.00		15,093.00	
SpEd Contingency 5%	0000	9780	417,000.00		417,000.00				
est STRS/IPERS Incr 2021-2223	0000	9780	1,046,000.00		1,046,000.00				
Replacement Chromebooks/Tablets	0000	9780	320,212.67		320,212.67				
Water Filter / Connections	0000	9780	500,000.00		500,000.00				
Site Security Cameras	0000	9780	200,000.00		200,000.00				
Classroom Devices	0000	9780	27,660.90		27,660.90				
TK-5 Math Materials	0000	9780	300,000.00		300,000.00				
TK-5 Social Studies	0000	9780	200,000.00		200,000.00				
9-12 Math Materials	0000	9780	250,000.00		250,000.00				
9-12 Science Materials	0000	9780	162,699.00		162,699.00				
Tk-5 Science Materials	0000	9780	218,255.00		218,255.00				
ELA/ELD Science Materials	0000	9780	30,000.00		30,000.00				
7-12 ELA/ELD Materials	0000	9780	20,000.00		20,000.00				
SRO/Vaping / Safety Prgrm 2021-2122	0000	9780	500,000.00		500,000.00				
Before / Aft Sch Expansion Prgrm	0000	9780	160,000.00		160,000.00				
Transp Fleet Major Rpr (Paint, etc)	0000	9780	75,000.00		75,000.00				
1x Set Aside	0000	9780	444,000.00		444,000.00				
COPs Pymnt/Tfr to F56 thr 2123	0000	9780	1,328,000.00		1,328,000.00				
Temp Screening Device (COVID)	0000	9780	504,210.00		504,210.00				
Student Internet Costs (COVID)	0000	9780	750,000.00		750,000.00				
Classroom Device/ Connectivity (COVID)	0000	9780	600,000.00		600,000.00				
Incr Sanitation/Oth Dist Lrn (COVID)	0000	9780	500,000.00		500,000.00				
Athletic Budget Contingency	1100	9780	50,000.00		50,000.00				
Oth Classroom Instr Materials	1100	9780	15,093.00		15,093.00				
9-12 Science Materials	1100	9780	150,000.00		150,000.00				
ELA/ELD TK Materials	1100	9780	101,727.43		101,727.43				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,926,000.00	0.00	1,926,000.00	1,698,000.00	0.00	1,698,000.00	-11.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description			2019-20 Estimated Actuals			2020-21 Budget					
			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
G. ASSETS											
1) Cash											
a) in County Treasury				9110	19,011,986.39	(4,366,952.77)		14,645,033.62			
1) Fair Value Adjustment to Cash in County Treasury				9111	0.00	0.00		0.00			
b) in Banks				9120	0.00	0.00		0.00			
c) in Revolving Cash Account				9130	5,000.00	0.00		5,000.00			
d) with Fiscal Agent/Trustee				9135	0.00	0.00		0.00			
e) Collections Awaiting Deposit				9140	0.00	0.00		0.00			
2) Investments				9150	0.00	0.00		0.00			
3) Accounts Receivable				9200	1,252.00	0.00		1,252.00			
4) Due from Grantor Government				9290	0.00	0.00		0.00			
5) Due from Other Funds				9310	0.00	0.00		0.00			
6) Stores				9320	0.00	0.00		0.00			
7) Prepaid Expenditures				9330	0.00	0.00		0.00			
8) Other Current Assets				9340	0.00	0.00		0.00			
9) TOTAL, ASSETS					19,018,238.39	(4,366,952.77)		14,651,285.62			
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	809,769.12	0.00		809,769.12			
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					809,769.12	0.00		809,769.12			
J. DEFERRED INFLOWS OF RESOURCES											
1) Deferred Inflows of Resources				9690	0.00	0.00		0.00			
2) TOTAL, DEFERRED INFLOWS					0.00	0.00		0.00			
K. FUND EQUITY											
Ending Fund Balance, June 30											

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			18,208,469.27	(4,366,952.77)	13,841,516.50				

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	27,720,072.00	0.00	27,720,072.00	23,665,511.00	0.00	23,665,511.00	-14.6%
Education Protection Account State Aid - Current Year		8012	5,565,075.05	0.00	5,565,075.05	5,565,075.00	0.00	5,565,075.00	0.0%
State Aid - Prior Years		8019	(402.00)	0.00	(402.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	70,716.00	0.00	70,716.00	70,714.00	0.00	70,714.00	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	15,779,261.00	0.00	15,779,261.00	15,778,907.00	0.00	15,778,907.00	0.0%
Unsecured Roll Taxes		8042	789,967.00	0.00	789,967.00	789,949.00	0.00	789,949.00	0.0%
Prior Years' Taxes		8043	157,476.79	0.00	157,476.79	157,473.00	0.00	157,473.00	0.0%
Supplemental Taxes		8044	226,095.16	0.00	226,095.16	226,090.00	0.00	226,090.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	843,238.00	0.00	843,238.00	843,219.00	0.00	843,219.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	5,961.00	0.00	5,961.00	5,961.00	0.00	5,961.00	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			51,157,460.00	0.00	51,157,460.00	47,102,899.00	0.00	47,102,899.00	-7.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(500,000.00)		(500,000.00)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			50,657,460.00	0.00	50,657,460.00	47,102,899.00	0.00	47,102,899.00	-7.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	804,076.81	804,076.81	0.00	835,986.84	835,986.84	4.0%
Special Education Discretionary Grants		8182	0.00	20,000.00	20,000.00	0.00	0.00	0.00	-100.0%
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		1,025,993.68	1,025,993.68		672,028.00	672,028.00	-34.5%
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		233,874.46	233,874.46		107,070.00	107,070.00	-54.2%
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		230,714.52	230,714.52		155,349.00	155,349.00	-32.7%
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								
Other NCLB / Every Student Succeeds Act		8290		1,349,407.29	1,349,407.29		841,251.80	841,251.80	-37.7%
Career and Technical Education	3500-3599	8290		34,357.00	34,357.00		27,485.00	27,485.00	-20.0%
All Other Federal Revenue	All Other	8290	42,315.44	60,276.26	102,591.70	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			42,315.44	3,758,700.02	3,801,015.46	0.00	2,639,170.64	2,639,170.64	-30.6%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	178,361.00		178,361.00	178,000.00		178,000.00	-0.2%
Lottery - Unrestricted and Instructional Materials		8560	508,116.00	283,393.04	791,509.04	445,620.00	0.00	445,620.00	-43.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		602,656.77	602,656.77		301,328.00	301,328.00	-50.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		113,139.58	113,139.58		80,106.37	80,106.37	-29.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		91,250.00	91,250.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	370,842.00	4,065,604.21	4,436,446.21	19,000.00	2,117,339.00	2,136,339.00	-51.8%
TOTAL, OTHER STATE REVENUE			1,057,319.00	5,156,043.60	6,213,362.60	642,620.00	2,498,773.37	3,141,393.37	-49.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	42,139.36	0.00	42,139.36	33,760.56	0.00	33,760.56	-19.9%
Interest		8660	271,143.11	5,545.96	276,689.07	142,500.00	1,500.00	144,000.00	-48.0%
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	0.00	29,108.74	29,108.74	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description (50%) Adjustment	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)	
Pass-Through Revenues From Local Sources		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8699	167,037.75	75,325.93	242,363.68	76,233.00	0.00	76,233.00	-68.5%
All Other Transfers In		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,038,753.69	2,038,753.69		2,799,638.00	2,799,638.00	37.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			480,320.22	2,148,734.32	2,629,054.54	252,493.56	2,801,138.00	3,053,631.56	16.1%
TOTAL, REVENUES			52,237,414.66	11,063,477.94	63,300,892.60	47,998,012.56	7,939,082.01	55,937,094.57	-11.6%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,097,611.89	2,703,651.54	18,801,263.43	14,617,440.38	2,653,222.31	17,270,662.69	-8.1%
Certificated Pupil Support Salaries		1200	1,372,456.21	435,326.67	1,807,782.88	1,276,485.04	443,825.03	1,720,310.07	-4.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,982,305.02	184,130.38	3,166,435.40	2,942,944.26	216,610.22	3,159,554.48	-0.2%
Other Certificated Salaries		1900	46,182.07	0.00	46,182.07	47,550.03	0.00	47,550.03	3.0%
TOTAL, CERTIFICATED SALARIES			20,498,555.19	3,323,108.59	23,821,663.78	18,884,419.71	3,313,657.56	22,198,077.27	-6.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	636,255.72	2,610,117.21	3,246,372.93	407,296.94	2,705,802.93	3,113,099.87	-4.1%
Classified Support Salaries		2200	3,246,651.78	1,003,915.68	4,250,567.46	3,313,667.11	781,914.11	4,095,581.22	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	692,853.24	222,471.58	915,324.82	677,060.40	285,000.96	962,061.36	5.1%
Clerical, Technical and Office Salaries		2400	2,812,449.39	214,417.64	3,026,867.03	2,437,744.87	181,523.80	2,619,268.67	-13.5%
Other Classified Salaries		2900	458,416.65	72,247.97	530,664.62	434,698.34	99,710.69	534,409.03	0.7%
TOTAL, CLASSIFIED SALARIES			7,846,626.78	4,123,170.08	11,969,796.86	7,270,467.66	4,053,952.49	11,324,420.15	-5.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,387,065.99	2,574,261.01	5,961,327.00	3,131,424.07	2,583,087.89	5,714,511.96	-4.1%
PERS		3201-3202	1,527,945.13	775,400.17	2,303,345.30	1,688,416.88	872,222.65	2,560,639.53	11.2%
OASDI/Medicare/Alternative		3301-3302	867,630.97	359,942.62	1,227,573.59	866,059.91	356,624.90	1,222,684.81	-0.4%
Health and Welfare Benefits		3401-3402	3,783,234.68	839,767.76	4,623,002.44	3,989,559.77	1,021,330.68	5,010,890.45	8.4%
Unemployment Insurance		3501-3502	22,328.27	4,194.17	26,522.44	13,877.68	3,813.50	17,691.18	-33.3%
Workers' Compensation		3601-3602	902,840.52	241,695.65	1,144,536.17	915,211.58	251,319.55	1,166,531.13	1.9%
OPEB, Allocated		3701-3702	33,269.36	0.00	33,269.36	51,000.00	0.00	51,000.00	53.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,524,314.92	4,795,261.38	15,319,576.30	10,655,549.89	5,088,399.17	15,743,949.06	2.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,123,037.57	594,703.49	1,717,741.06	200,000.00	1,500.00	201,500.00	-88.3%
Books and Other Reference Materials		4200	23,481.57	7,523.15	31,004.72	1,400.00	8,500.00	9,900.00	-68.1%
Materials and Supplies		4300	1,165,450.52	1,998,190.51	3,163,641.03	1,082,368.60	433,280.25	1,515,648.85	-52.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	184,830.59	184,113.29	368,943.88	285,294.49	42,364.00	327,658.49	-11.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,496,800.25	2,784,530.44	5,281,330.69	1,569,063.09	485,644.25	2,054,707.34	-61.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	237,692.31	237,692.31	0.00	239,000.00	239,000.00	0.6%
Travel and Conferences		5200	88,084.33	136,581.38	224,665.71	35,900.00	13,742.00	49,642.00	-77.9%
Dues and Memberships		5300	32,934.62	1,793.00	34,727.62	32,624.00	0.00	32,624.00	-6.1%
Insurance		5400 - 5450	408,641.61	0.00	408,641.61	468,599.00	0.00	468,599.00	14.7%
Operations and Housekeeping Services		5500	1,004,981.41	0.00	1,004,981.41	1,188,029.00	0.00	1,188,029.00	18.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	254,431.93	323,567.51	577,999.44	148,732.02	73,365.00	222,097.02	-61.6%
Transfers of Direct Costs		5710	(32,005.73)	32,005.73	0.00	(66,789.00)	66,789.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	33,270.48	2,374.50	35,644.98	(4,000.00)	0.00	(4,000.00)	-111.2%
Professional/Consulting Services and Operating Expenditures		5800	1,535,522.97	1,513,152.28	3,048,675.25	1,455,820.00	521,734.11	1,977,554.11	-35.1%
Communications		5900	180,120.71	15,300.12	195,420.83	175,800.00	15,100.00	190,900.00	-2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,505,982.33	2,262,466.83	5,768,449.16	3,434,715.02	929,730.11	4,364,445.13	-24.3%

Description			Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
					Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(101,497.68)	961,103.02	859,605.34	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries				6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment				6400	0.00	565,138.21	565,138.21	0.00	31,987.00	31,987.00	-94.3%
Equipment Replacement				6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY					(101,497.68)	1,526,241.23	1,424,743.55	0.00	31,987.00	31,987.00	-97.8%
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		1.00	0.00	1.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools			7141		0.00	51,477.81	51,477.81	0.00	0.00	0.00	-100.0%
Payments to County Offices			7142		73,117.00	727,099.04	800,216.04	66,316.00	810,075.82	876,391.82	9.5%
Payments to JPAs			7143		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools			7211		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices			7212		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs			7213		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221				0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222				0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223				0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221				0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222				0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223				0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	17,650.00	0.00	17,650.00	17,650.00	0.00	17,650.00	0.0%
Debt Service									
Debt Service - Interest		7438	87,710.00	0.00	87,710.00	88,338.80	0.00	88,338.80	0.7%
Other Debt Service - Principal		7439	(31,825.00)	0.00	(31,825.00)	55,917.72	0.00	55,917.72	-275.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			146,653.00	778,576.85	925,229.85	228,222.52	810,075.82	1,038,298.34	12.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(341,961.01)	341,961.01	0.00	(119,811.00)	119,811.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(317,481.19)	0.00	(317,481.19)	(245,183.00)	0.00	(245,183.00)	-22.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(659,442.20)	341,961.01	(317,481.19)	(364,994.00)	119,811.00	(245,183.00)	-22.8%
TOTAL, EXPENDITURES			44,257,992.59	19,935,316.41	64,193,309.00	41,677,443.89	14,833,257.40	56,510,701.29	-12.0%



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)	
INTERFUND TRANSFERS										
INTERFUND TRANSFERS IN										
From: Special Reserve Fund			8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund			8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT										
To: Child Development Fund			7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund			7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund			7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	1,325,863.00	0.00	1,325,863.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				1,325,863.00	0.00	1,325,863.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES										
SOURCES										
State Apportionments			8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments										
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			8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation			8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases			8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			8979	0.00	35,983.64	35,983.64	0.00	0.00	0.00	-100.0%
All Other Financing Sources										

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	35,983.64	35,983.64	0.00	0.00	0.00	-100.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(6,692,154.20)	6,692,155.20	1.00	(6,894,175.39)	6,894,175.39	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,692,154.20)	6,692,155.20	1.00	(6,894,175.39)	6,894,175.39	0.00	-100.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(8,018,017.20)	6,728,138.84	(1,289,878.36)	(6,894,175.39)	6,894,175.39	0.00	-100.0%

Description			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F	
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
A. REVENUES										
1) LCFF Sources		8010-8099	50,657,460.00		0.00	50,657,460.00	47,102,899.00	0.00	47,102,899.00	-7.0%
2) Federal Revenue		8100-8299	42,315.44		3,758,700.02	3,801,015.46	0.00	2,639,170.64	2,639,170.64	-30.6%
3) Other State Revenue		8300-8599	1,057,319.00		5,156,043.60	6,213,362.60	642,620.00	2,498,773.37	3,141,393.37	-49.4%
4) Other Local Revenue		8600-8799	480,320.22		2,148,734.32	2,629,054.54	252,493.56	2,801,138.00	3,053,631.56	16.1%
5) TOTAL, REVENUES			52,237,414.66		11,063,477.94	63,300,892.60	47,998,012.56	7,939,082.01	55,937,094.57	-11.6%
B. EXPENDITURES (Objects 1000-7999)										
1) Instruction	1000-1999		25,312,565.10		12,233,365.71	37,545,930.81	22,920,601.10	10,212,766.88	33,133,367.98	-11.8%
2) Instruction - Related Services	2000-2999		6,074,561.04		998,387.92	7,072,948.96	5,548,580.27	800,421.86	6,349,002.13	-10.2%
3) Pupil Services	3000-3999		5,260,623.52		1,691,217.90	6,951,841.42	5,063,281.29	1,207,327.16	6,270,608.45	-9.8%
4) Ancillary Services	4000-4999		255,092.15		5,056.28	260,148.43	40,291.87	4,687.00	44,978.87	-82.7%
5) Community Services	5000-5999		0.00		0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		64,233.35		58,473.21	122,706.56	65,233.33	4,052.00	69,285.33	-43.5%
7) General Administration	7000-7999		3,671,124.36		379,472.20	4,050,596.56	4,229,735.28	153,268.00	4,383,003.28	8.2%
8) Plant Services	8000-8999		3,473,140.07		3,790,766.34	7,263,906.41	3,581,498.23	1,640,658.68	5,222,156.91	-28.1%
9) Other Outgo	9000-9999	Except 7600-7699	146,653.00		778,576.85	925,229.85	228,222.52	810,075.82	1,038,298.34	12.2%
10) TOTAL, EXPENDITURES			44,257,992.59		19,935,316.41	64,193,309.00	41,677,443.89	14,833,257.40	56,510,701.29	-12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)										
			7,979,422.07		(8,871,838.47)	(892,416.40)	6,320,568.67	(6,894,175.39)	(573,606.72)	-35.7%
D. OTHER FINANCING SOURCES/USES										
1) Interfund Transfers										
a) Transfers In		8900-8929	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,325,863.00		0.00	1,325,863.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses										
a) Sources		8930-8979	0.00		35,983.64	35,983.64	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,692,154.20)		6,692,155.20	1.00	(6,894,175.39)	6,894,175.39	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,018,017.20)		6,728,138.84	(1,289,878.36)	(6,894,175.39)	6,894,175.39	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(38,595.13)	(2,143,699.63)	(2,182,294.76)	(573,606.72)	0.00	(573,606.72)	-73.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,839,453.13	2,143,699.63	12,983,152.76	10,800,858.00	0.00	10,800,858.00	-16.8%
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)			10,839,453.13	2,143,699.63	12,983,152.76	10,800,858.00	0.00	10,800,858.00	-16.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,839,453.13	2,143,699.63	12,983,152.76	10,800,858.00	0.00	10,800,858.00	-16.8%
2) Ending Balance, June 30 (E + F1e)			10,800,858.00	0.00	10,800,858.00	10,227,251.28	0.00	10,227,251.28	-5.3%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,869,858.00	0.00	8,869,858.00	8,524,251.28	0.00	8,524,251.28	-3.9%
SpEd Contingency 5%	0000					445,000.00		445,000.00	
est STRS & PERS Incr 2122 thru 2223	0000	9780				1,045,469.00		1,045,469.00	
Rplcmnt Chromebooks / Tablets	0000	9780				850,000.00		850,000.00	
Temp Screen Device (COVID)	0000	9780				504,210.00		504,210.00	
Student Internet est \$250/yr (COVID)	0000	9780				750,000.00		750,000.00	
Cism Devices/Connectivity (COVID)	0000	9780				600,000.00		600,000.00	
Incr Sanitation/Oth Dist Lm (COVID)	0000	9780				500,000.00		500,000.00	
Site Security Cameras	0000	9780				200,000.00		200,000.00	
TK-5 Math Materials	0000	9780				300,000.00		300,000.00	
TK-5 Social Studies	0000	9780				200,000.00		200,000.00	
9-12 Math Materials	0000	9780				250,000.00		250,000.00	
9-12 Science Materials	0000	9780				162,699.00		162,699.00	

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TK-5 Science Materials	0000	9780				218,255.00		218,255.00	
ELA / ELD TK Materials	0000	9780				30,000.00		30,000.00	
7-12 ELA Materials	0000	9780				20,000.00		20,000.00	
SRO / Vaping / Safety Prgrm 2021 & 21	0000	9780				250,000.00		250,000.00	
Nefpre / After Sch Expansion Prgrm 202	0000	9780				160,000.00		160,000.00	
COPs Pymnt / Tfr to F 56 thru 2223	0000	9780				1,327,000.00		1,327,000.00	
ROP Program (rsc 0350)	0000	9780				124,127.85		124,127.85	
9-12 Science Materials	1100	9780				150,000.00		150,000.00	
ELA / ELD TK Materials	1100	9780				170,000.00		170,000.00	
Athletic Budet Contingency	1100	9780				252,397.43		252,397.43	
Oth Classroom Inst Materials	1100	9780				15,093.00		15,093.00	
SpEd Contingency 5%	0000	9780	417,000.00		417,000.00				
est STRS/PERS Incr 2021-2223	0000	9780	1,046,000.00		1,046,000.00				
Replacement Chromebooks/Tablets	0000	9780	320,212.67		320,212.67				
Water Filter / Connections	0000	9780	500,000.00		500,000.00				
Site Security Cameras	0000	9780	200,000.00		200,000.00				
Classroom Devices	0000	9780	27,660.90		27,660.90				
TK-5 Math Materials	0000	9780	300,000.00		300,000.00				
TK-5 Social Studies	0000	9780	200,000.00		200,000.00				
9-12 Math Materials	0000	9780	250,000.00		250,000.00				
9-12 Science Materials	0000	9780	162,699.00		162,699.00				
TK-5 Science Materials	0000	9780	218,255.00		218,255.00				
ELA/ELD Science Materials	0000	9780	30,000.00		30,000.00				
7-12 ELA/ELD Materials	0000	9780	20,000.00		20,000.00				
SRO/Vaping / Safety Prgrm 2021-2122	0000	9780	500,000.00		500,000.00				
Before / Aft Sch Expansion Prgrm	0000	9780	160,000.00		160,000.00				
Transp Fleet Major Rpr (Paint, etc)	0000	9780	75,000.00		75,000.00				
1x Set Aside	0000	9780	444,000.00		444,000.00				
COPs Pymnt/Tfr to F56 thr 2123	0000	9780	1,328,000.00		1,328,000.00				
Temp Screening Device (COVID)	0000	9780	504,210.00		504,210.00				
Student Internet Costs (COVID)	0000	9780	750,000.00		750,000.00				
Classroom Device/ Connectivity (COVID)	0000	9780	600,000.00		600,000.00				
Incr Sanitation/Oth Dist Lm (COVID)	0000	9780	500,000.00		500,000.00				
Athletic Budget Contingency	1100	9780	50,000.00		50,000.00				
Oth Classroom Instr Materials	1100	9780	15,093.00		15,093.00				
9-12 Science Materials	1100	9780	150,000.00		150,000.00				
ELA/ELD TK Materials	1100	9780	101,727.43		101,727.43				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,926,000.00	0.00	1,926,000.00	1,698,000.00	0.00	1,698,000.00	-11.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

0.00	0.00
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# **Adopted Budget Certification & Criteria and Standards 2020 - 21**



**JUNE 25, 2020**



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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Not Applicable	
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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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	

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	4,313	4,366		
Charter School	0			
<b>Total ADA</b>	<b>4,313</b>	<b>4,366</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	4,366	4,366		
Charter School	0			
<b>Total ADA</b>	<b>4,366</b>	<b>4,366</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	4,325	4,342		
Charter School	0	0		
<b>Total ADA</b>	<b>4,325</b>	<b>4,342</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	4,342			
Charter School	0			
<b>Total ADA</b>	<b>4,342</b>			

### 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	4,593	4,616		
Charter School	0			
<b>Total Enrollment</b>	<b>4,593</b>	<b>4,616</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	4,621	4,595		
Charter School	0			
<b>Total Enrollment</b>	<b>4,621</b>	<b>4,595</b>	<b>0.6%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	4,593	4,593		
Charter School	0			
<b>Total Enrollment</b>	<b>4,593</b>	<b>4,593</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	4,605			
Charter School				
<b>Total Enrollment</b>	<b>4,605</b>			

### 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	4,366	4,616	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>4,366</b>	<b>4,616</b>	<b>94.6%</b>
Second Prior Year (2018-19)			
District Regular	4,325	4,595	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,325</b>	<b>4,595</b>	<b>94.1%</b>
First Prior Year (2019-20)			
District Regular	4,342	4,593	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>4,342</b>	<b>4,593</b>	<b>94.5%</b>
Historical Average Ratio:			94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>94.9%</b>

#### 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	4,336	4,605		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>4,336</b>	<b>4,605</b>	<b>94.2%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	4,321	4,577		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>4,321</b>	<b>4,577</b>	<b>94.4%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	4,296	4,551		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>4,296</b>	<b>4,551</b>	<b>94.4%</b>	<b>Met</b>

#### 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)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> 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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	4,348.14	4,348.14	4,341.74	4,327.49
b. Prior Year ADA (Funded)		4,348.14	4,348.14	4,341.74
c. Difference (Step 1a minus Step 1b)		0.00	(6.40)	(14.25)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-0.15%	-0.33%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		51,157,460.00	47,102,899.00	47,005,810.00
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		(4,051,670.83)	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		-7.92%	-0.15%	-0.33%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-8.92% to -6.92%</b>	<b>-1.15% to .85%</b>	<b>-1.33% to .67%</b>

#### 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)	17,872,714.95	17,872,313.00	17,872,313.00	17,872,313.00
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)	51,157,862.00	47,102,899.00	47,005,810.00	46,890,449.00
District's Projected Change in LCFF Revenue:		-7.93%	-0.21%	-0.25%
LCFF Revenue Standard:		-8.92% to -6.92%	-1.15% to .85%	-1.33% to .67%
Status:		Met	Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)



## 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)	36,134,170.23	41,510,777.25	87.0%
Second Prior Year (2018-19)	37,812,471.29	43,931,113.31	86.1%
First Prior Year (2019-20)	38,869,496.89	44,257,992.59	87.8%
	Historical Average Ratio:		87.0%

  

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.0% to 90.0%	84.0% to 90.0%	84.0% to 90.0%

### 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)	36,810,437.26	41,677,443.89	88.3%	Met
1st Subsequent Year (2021-22)	37,837,582.00	42,589,225.28	88.8%	Met
2nd Subsequent Year (2022-23)	39,183,773.00	43,096,928.00	90.9%	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)

Due to the COVID19 Pandemic, anticipated revenues for all fiscal years anticipate reductions as of the May Revise. FY 2022-23 also see increased STRS & PERS rates, forcing increased salary costs combined with reduced other expenditures in order to meet required contribution and reserve rates.

## 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):	-7.92%	-0.15%	-0.33%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-17.92% to 2.08%	-10.15% to 9.85%	-10.33% to 9.67%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-12.92% to -2.92%	-5.15% to 4.85%	-5.33% to 4.67%

### 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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	3,801,015.46		
Budget Year (2020-21)	2,639,170.64	-30.57%	Yes
1st Subsequent Year (2021-22)	2,559,463.00	-3.02%	No
2nd Subsequent Year (2022-23)	2,559,463.00	0.00%	No

**Explanation:**  
(required if Yes)

FY 2019-20 includes carryover revenue of \$932k, while FY 2020-21 does not include carryover. Further, FY 2020-21 includes anticipated 20% reduction from FY 2019-20 due to pandemic.

#### Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2019-20)	6,213,362.60		
Budget Year (2020-21)	3,141,393.37	-49.44%	Yes
1st Subsequent Year (2021-22)	3,160,819.00	0.62%	No
2nd Subsequent Year (2022-23)	3,160,819.00	0.00%	No

**Explanation:**  
(required if Yes)

FY 2019-20 includes carryover revenue of \$175k, while FY 2020-21 does not include carryover. Further, FY 2020-21 includes a 50% reduction from FY 2019-20 in the ASES, CTEIG, and Strong Workforce programs.

#### Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2019-20)	2,629,054.54		
Budget Year (2020-21)	3,053,631.56	16.15%	Yes
1st Subsequent Year (2021-22)	3,052,632.00	-0.03%	No
2nd Subsequent Year (2022-23)	3,052,632.00	0.00%	No

**Explanation:**  
(required if Yes)

FY 2019-20 includes carryover of \$ 17k, donations/insurance reimb of \$ 73k, and facilities use revenue of \$30k, while none of these items are budgeted in FY 2020-21.

#### Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2019-20)	5,281,330.69		
Budget Year (2020-21)	2,054,707.34	-61.09%	Yes
1st Subsequent Year (2021-22)	2,081,159.79	1.29%	No
2nd Subsequent Year (2022-23)	2,095,247.00	0.68%	No

**Explanation:**  
(required if Yes)

FY 2020-21 anticipated revenue has been reduced due to the pandemic - corresponding reductions have been made in budgets for books / supplies in order to meet financial restrictions.

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

First Prior Year (2019-20)	5,768,449.16		
Budget Year (2020-21)	4,364,445.13	-24.34%	Yes
1st Subsequent Year (2021-22)	4,293,578.00	-1.62%	No
2nd Subsequent Year (2022-23)	3,897,439.00	-9.23%	Yes

**Explanation:**  
(required if Yes)

FY 2020-21 anticipated revenue has been reduced due to the pandemic - corresponding reductions have been made in budgets for books / supplies in order to meet financial restrictions.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	12,643,432.60		
Budget Year (2020-21)	8,834,195.57	-30.13%	Not Met
1st Subsequent Year (2021-22)	8,772,914.00	-0.69%	Met
2nd Subsequent Year (2022-23)	8,772,914.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	11,049,779.85		
Budget Year (2020-21)	6,419,152.47	-41.91%	Not Met
1st Subsequent Year (2021-22)	6,374,737.79	-0.69%	Met
2nd Subsequent Year (2022-23)	5,992,686.00	-5.99%	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)

FY 2019-20 includes carryover revenue of \$932k, while FY 2020-21 does not include carryover. Further, FY 2020-21 includes anticipated 20% reduction from FY 2019-20 due to pandemic.

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

FY 2019-20 includes carryover revenue of \$175k, while FY 2020-21 does not include carryover. Further, FY 2020-21 includes a 50% reduction from FY 2019-20 in the ASES, CTEIG, and Strong Workforce programs.

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

FY 2019-20 includes carryover of \$ 17k, donations/insurance reimb of \$ 73k, and facilities use revenue of \$30k, while none of these items are budgeted in FY 2020-21.

- 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)

FY 2020-21 anticipated revenue has been reduced due to the pandemic - corresponding reductions have been made in budgets for books / supplies in order to meet financial restrictions.

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

FY 2020-21 anticipated revenue has been reduced due to the pandemic - corresponding reductions have been made in budgets for books / supplies in order to meet financial restrictions.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

#### 2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	56,510,701.29			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	56,510,701.29	1,695,321.04	1,635,000.00	Not Met

<sup>1</sup> 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="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

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

FY 2020-21 contribution calculation to OMMA/RMA does not include Fund 01 STRS On-Behalf budgeted expenditures of \$ 2,034,885 (valued at \$61,047) as per May Revise flexibilities for LEAs. Without this adjustment, minimum contribution is met.

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	1,650,000.00	1,782,000.00	1,926,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,650,000.00	1,782,000.00	1,926,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	54,994,019.42	59,391,397.09	65,519,172.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	54,994,019.42	59,391,397.09	65,519,172.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	2.9%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

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

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

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	1,028,115.94	41,510,777.25	N/A	Met
Second Prior Year (2018-19)	1,486,388.00	44,231,113.31	N/A	Met
First Prior Year (2019-20)	(38,595.13)	45,583,855.59	0.1%	Met
Budget Year (2020-21) (Information only)	(573,606.72)	41,677,443.89		

### 8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

## 9. CRITERION: Fund Balance

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

Percentage Level <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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)	7,049,389.97	8,826,090.79	N/A		Met
Second Prior Year (2018-19)	7,550,571.89	9,353,065.13	N/A		Met
First Prior Year (2019-20)	9,793,848.49	10,839,453.13	N/A		Met
Budget Year (2020-21) (Information only)	10,800,858.00				

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

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

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

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

**Explanation:**  
(required if NOT met)

# 10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

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

<sup>3</sup> 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.)	4,336	4,321	4,296
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

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

## 10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	56,510,701.29	58,768,217.28	60,053,491.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	56,510,701.29	58,768,217.28	60,053,491.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,695,321.04	1,763,046.52	1,801,604.73
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)	1,695,321.04	1,763,046.52	1,801,604.73

### 10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,698,000.00	1,764,000.00	1,802,000.00
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	0.00	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)	1,698,000.00	1,764,000.00	1,802,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,695,321.04</b>	<b>1,763,046.52</b>	<b>1,801,604.73</b>
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?

Yes

- 1b. If Yes, identify the expenditures:

COVID19 Pandemic response has required use of general fund expenditures to cover non-recurring expenses required to meet social distancing and sanitization requirements. As of May Revise, funding for these expenditures is still in discussions at the State & Federal levels.

### 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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(6,692,154.20)			
Budget Year (2020-21)	(6,894,175.39)	202,021.19	3.0%	Met
1st Subsequent Year (2021-22)	(7,618,572.00)	724,396.61	10.5%	Not Met
2nd Subsequent Year (2022-23)	(8,397,143.00)	778,571.00	10.2%	Not Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	1,325,863.00			
Budget Year (2020-21)	0.00	(1,325,863.00)	-100.0%	Not Met
1st Subsequent Year (2021-22)	664,000.00	664,000.00	New	Not Met
2nd Subsequent Year (2022-23)	663,000.00	(1,000.00)	-0.2%	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)

FY 2021-22 reflects increased contributions to restricted SpEd resources due to anticipated enrollment growth of special needs students, while anticipated revenue for these programs has been kept flat. FY 2021-22 RRM (rsc 8150) contribution also increases with other increased program costs. FY 2022-23 assumes 8% increase in SpEd costs, resulting in increased contribution amounts.

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

**Explanation:**  
(required if NOT met)

FY 2019-20 Transfer Out to F56 for Debt Service payment. Due to COVID19 Pandemic, the FY 2020-21 planned transfer out to F56 was eliminated, then resumes again in FY 2020-21. These planned transfers are a piece of the conversations the Board has been in around long-term funding plan for 2010 QSCB COPs obligation.

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

**Project Information:**  
(required if YES)

## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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 57A.

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	20	Fund 01	Fund 01 - Obj 7438 & 7439	2,482,710
Certificates of Participation	8	Fund 56 - 979x	Fund 56 - Obj 7438 & 7439	4,380,000
General Obligation Bonds	25	Fund 51 - 8611	Fund 51 - Obj 7438 & 7439	31,495,000
Supp Early Retirement Program	5	Fund 01	Fund 01 - Obj 37xx	36,822
State School Building Loans				
Compensated Absences				

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

Retiree Benefits	on-going	Fund 01 - 8011	same fund - obj 37xx	65,096
Bond Premiums	25	Fund 51	same fund	36,822
TOTAL:				38,496,450

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	55,000	143,357	139,660	144,565
Certificates of Participation	934,224	900,550	910,550	841,900
General Obligation Bonds	2,269,219	2,303,955	2,333,845	2,371,380
Supp Early Retirement Program	64,944	22,836	9,953	2,017
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Retiree Benefits	8,037	8,037	8,037	8,037
Bond Premiums				
Total Annual Payments:	3,331,424	3,378,735	3,402,045	3,367,899
Has total annual payment increased over prior year (2019-20)?	Yes	Yes	Yes	Yes

---

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

District entered a power purchase agreement for solar energy purchase through ENGIE, in lieu of purchasing power from PG&E. From the savings realized in moving to solar power at all school sites, additional energy saving measures will be financed through a private placement debt.

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

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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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(required if Yes)

The 2010 QSCB COP obligation estimated to be \$2.2m once Fund 56 is exhausted. District's Board has been in conversations around long-term funding plan. Otherwise, payment stream will be made from the Unrestricted General Fund.

## 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?

Yes

- 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:

One grandfathered retiree receives District-paid benefits, and no current employees have any future long-term entitlement. Qualifying retirees have the option of selecting ERIP in the form of Health Benefits for the period of 3 years.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

0.00

0.00

Estimated

5. OPEB Contributions

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

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

0.00	0.00	0.00
51,000.00	48,983.00	48,983.00
0.00	0.00	0.00
9	8	8

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

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

1.

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

No

2.

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

0.00

b. Unfunded liability for self-insurance programs

0.00

4.

Self-Insurance Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

## 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	243.0	231.5	232.5	232.5

#### Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

#### Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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



**Negotiations Not Settled**

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

238,391

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
2,729,459	2,740,459	2,740,459
varies	varies	varies
varies	varies	varies

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

--

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
345,204	352,892	359,343
1.8%	1.8%	1.8%

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

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

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

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	231.9	225.9	227.9	227.9

**Classified (Non-management) Salary and Benefit Negotiations**

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

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

No

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

152,581

7. Amount included for any tentative salary schedule increases

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

0

0

0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,583,294	1,517,294	1,517,294
varies	varies	varies
varies	varies	varies

**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		
0	0	0

**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
242,660	228,141	233,557
2.4%	2.4%	2.4%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
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	37.0	34.0	34.0	34.0

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

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

56,771

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
472,683	424,683	424,683
varies	varies	varies
varies	varies	varies

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
79,124	77,185	87,914
1.5%	1.5%	1.5%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
0	0	0
n/a	n/a	n/a

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Not Applicable

**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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

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## End of School District Budget Criteria and Standards Review

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**Adopted Budget  
Form MYP  
2020 - 21**



**JUNE 25, 2020**

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	47,102,899.00	-1.27%	46,505,810.00	-0.25%	46,390,449.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	642,620.00	-2.90%	624,000.00	0.00%	624,000.00
4. Other Local Revenues	8600-8799	252,493.56	0.00%	252,494.00	0.00%	252,494.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(6,894,175.39)	10.51%	(7,618,572.00)	10.22%	(8,397,143.00)
6. Total (Sum lines A1 thru A5c)		41,103,837.17	-3.26%	39,763,732.00	-2.25%	38,869,800.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				18,884,419.71		19,556,458.00
b. Step & Column Adjustment				342,038.29		354,211.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				330,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,884,419.71	3.56%	19,556,458.00	1.81%	19,910,669.00
2. Classified Salaries						
a. Base Salaries				7,270,467.66		7,434,896.00
b. Step & Column Adjustment				164,428.34		168,148.00
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	7,270,467.66	2.26%	7,434,896.00	2.26%	7,603,044.00
3. Employee Benefits	3000-3999	10,655,549.89	1.79%	10,846,228.00	7.60%	11,670,060.00
4. Books and Supplies	4000-4999	1,569,063.09	-18.49%	1,278,901.28	-8.70%	1,167,664.00
5. Services and Other Operating Expenditures	5000-5999	3,434,715.02	3.60%	3,558,390.00	-20.48%	2,829,774.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	228,222.52	0.00%	228,223.00	0.34%	229,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(364,994.00)	-14.01%	(313,871.00)	-0.19%	(313,283.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	664,000.00	-0.15%	663,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		41,677,443.89	3.78%	43,253,225.28	1.17%	43,759,928.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(573,606.72)		(3,489,493.28)		(4,890,128.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,800,858.00		10,227,251.28		6,737,758.00
2. Ending Fund Balance (Sum lines C and D1)		10,227,251.28		6,737,758.00		1,847,630.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	8,524,251.28		4,968,758.00		40,630.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,698,000.00		1,764,000.00		1,802,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,227,251.28		6,737,758.00		1,847,630.00



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,698,000.00		1,764,000.00		1,802,000.00
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			0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,698,000.00		1,764,000.00		1,802,000.00
<b>F. ASSUMPTIONS</b>						
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.						
<p>FY 2020-21 Adopted Budget LCFF Calculator v21 May Revise - dtd 22 May 2020. Revenue will be funded based on the FY 2019-20 uncertified P2 ADA prior year guarantee of 4339.82 and the three year average Unduplicated Pupil Count percentage of 86.41%. Other assumptions are based on the May Revise. A. REVENUE: Federal Revenue has been budgeted at a level equal to a 20% reduction from FY 2019-20. MAA funds are budgeted as received during the fiscal year; assume -0- at Adopted Budget for FY 2020-21 thru FY 2022-23. Other State Revenue in FY 2020-21 assumes a 50% reduction from FY 2019-20 for the After School Learning (rsc 6010), CTE Incentive Grant (rsc 6387), and Strong Workforce Program (rsc 6388); Mandate Cost Block Grant is assumed to be flat. Lottery income is based on expected decreases due to pandemic, and kept flat at FY 2020-21. Other Local Revenue: Anticipated transportation department generated revenue for outside services such as the Big Sur Marathon have been reduced due to the pandemic's impact on events &amp; gatherings, and includes \$11k for outside fuel sales; other local revenue remains flat: Tower Rental \$ 34k; Interest Revenue \$144k; \$65k AFT Salary Reimb. Contributions: SpEd assumes 8% increase in on-going costs, and FY 2020-21 includes add'l \$200k. Contribution to Routine Restricted Maintenance (rsc 8150) excludes STRS On-Behalf (rsc 7690) for FY 2020-21 thru FY 2022-23 per guidance at May Revise providing additional flexibility for LEAs. B. EXPENDITURES: B.d - Certificated Salaries Adjustments: FY 2021-22 3 add'l FTE for anticipated enrollment growth. B.4 Books and Supplies: FY 2020-21 includes S&amp;C textbook purchase plan, and eliminates athletic support due to pandemic. FY 2021-22 restores the athletic and music budgets. B.5 Services: FY 2020-21 includes \$ 90k in Election Costs for three Board Seats, outyears do not include this expense; FY 2020-21 incl \$137k for new SIS; FY 2021-22 includes only the \$96k ongoing cost of SIS. FY 2020-21 includes \$ 250k SRO costs that was covered by restricted grant funds in two previous years. B.6 Capital Outlay: kept flat for all years. B.7 Oth Outgo: Includes other tuition, unused site fees, and SpEd transfer to COE for county served students.</p>						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,639,170.64	-3.02%	2,559,463.00	0.00%	2,559,463.00
3. Other State Revenues	8300-8599	2,498,773.37	1.52%	2,536,819.00	0.00%	2,536,819.00
4. Other Local Revenues	8600-8799	2,801,138.00	-0.04%	2,800,138.00	0.00%	2,800,138.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	6,894,175.39	10.51%	7,618,572.00	10.22%	8,397,143.00
6. Total (Sum lines A1 thru A5c)		14,833,257.40	4.60%	15,514,992.00	5.02%	16,293,563.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,313,657.56		3,451,246.00
b. Step & Column Adjustment				60,017.44		62,510.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				77,571.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,313,657.56	4.15%	3,451,246.00	1.81%	3,513,756.00
2. Classified Salaries						
a. Base Salaries				4,053,952.49		4,242,346.49
b. Step & Column Adjustment				91,684.00		95,944.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				96,710.00		(167,279.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,053,952.49	4.65%	4,242,346.49	-1.68%	4,171,012.00
3. Employee Benefits	3000-3999	5,088,399.17	0.74%	5,126,126.00	4.68%	5,366,176.00
4. Books and Supplies	4000-4999	485,644.25	65.19%	802,258.51	15.62%	927,583.00
5. Services and Other Operating Expenditures	5000-5999	929,730.11	-20.92%	735,188.00	45.22%	1,067,665.00
6. Capital Outlay	6000-6999	31,987.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	810,075.82	30.75%	1,059,161.00	8.51%	1,149,293.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	119,811.00	-17.65%	98,666.00	-0.60%	98,078.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,833,257.40	4.60%	15,514,992.00	5.02%	16,293,563.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
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.						
<p>Assumptions are based on the May Revise. A. REVENUE: Federal Revenue has been budgeted at a level equal to a 20% reduction from FY 2019-20. Carryover not included in FY 2020-21 thru 2022-23. Assumes flat STRS On-Behalf (rsc 7690) from FY 1920. Other State Revenue includes COLA assumptions from Gov's May Revise: FY 2020-21 COLA: 2.31% with Effective Deficit Factor -7.92%; FY 2021-22 COLA: 2.48% with Effective Deficit Factor -7.92%; FY2022-23 COLA: 3.26% with Effective Deficit Factor -7.92%. B. EXPENDITURES: B.1.d - Certificated Adjustments in FY 2021-22 assumes 1 add'l teacher for anticipated SpEd growth. 2.d Classified Adjustments: FY 2020-21 incl 3 add'l paras and FY 2021-22 incl 2 add'l paras;2 (rsc 6388) \$ 32k corresponding reduction in expenditures; RRM (rsc 8150) has reduced contrib due to Flexibility of STRS On Behalf not being included in calculation - fiscal stability plan. B.3 Employee Benefits assume flat STRS On Behalf Calc (rsc 7690). B.4 Books / Supplies: incl anticipated increased costs related to COVID19 / Pandemic response. B.5 Outside Services: assumes incr SpEd contracts due to anticipated SpEd growth. B.7 Other Outgo incl assumed 5% escalation in SpEd services by MCOE in FY 2020-21, and 10% escalation in FY 2021-22; slight \$50k decrease in MPUSD svcs.</p>						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	47,102,899.00	-1.27%	46,505,810.00	-0.25%	46,390,449.00
2. Federal Revenues	8100-8299	2,639,170.64	-3.02%	2,559,463.00	0.00%	2,559,463.00
3. Other State Revenues	8300-8599	3,141,393.37	0.62%	3,160,819.00	0.00%	3,160,819.00
4. Other Local Revenues	8600-8799	3,053,631.56	-0.03%	3,052,632.00	0.00%	3,052,632.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		55,937,094.57	-1.18%	55,278,724.00	-0.21%	55,163,363.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				22,198,077.27		23,007,704.00
b. Step & Column Adjustment				402,055.73		416,721.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				407,571.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,198,077.27	3.65%	23,007,704.00	1.81%	23,424,425.00
2. Classified Salaries						
a. Base Salaries				11,324,420.15		11,677,242.49
b. Step & Column Adjustment				256,112.34		264,092.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				96,710.00		(167,279.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,324,420.15	3.12%	11,677,242.49	0.83%	11,774,056.00
3. Employee Benefits	3000-3999	15,743,949.06	1.45%	15,972,354.00	6.66%	17,036,236.00
4. Books and Supplies	4000-4999	2,054,707.34	1.29%	2,081,159.79	0.68%	2,095,247.00
5. Services and Other Operating Expenditures	5000-5999	4,364,445.13	-1.62%	4,293,578.00	-9.23%	3,897,439.00
6. Capital Outlay	6000-6999	31,987.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,038,298.34	23.99%	1,287,384.00	7.06%	1,378,293.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(245,183.00)	-12.23%	(215,205.00)	0.00%	(215,205.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	664,000.00	-0.15%	663,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		56,510,701.29	3.99%	58,768,217.28	2.19%	60,053,491.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(573,606.72)		(3,489,493.28)		(4,890,128.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,800,858.00		10,227,251.28		6,737,758.00
2. Ending Fund Balance (Sum lines C and D1)		10,227,251.28		6,737,758.00		1,847,630.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	8,524,251.28		4,968,758.00		40,630.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,698,000.00		1,764,000.00		1,802,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		10,227,251.28		6,737,758.00		1,847,630.00
(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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,698,000.00		1,764,000.00		1,802,000.00
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)		1,698,000.00		1,764,000.00		1,802,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		4,335.57		4,321.32		4,295.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		56,510,701.29		58,768,217.28		60,053,491.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		56,510,701.29		58,768,217.28		60,053,491.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,695,321.04		1,763,046.52		1,801,604.73
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)		1,695,321.04		1,763,046.52		1,801,604.73
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



# **Adopted Budget Other Funds 2020 - 21**



**JUNE 25, 2020**

## **OTHER FUNDS**

### **ADULT EDUCATION FUND (11)**

The Adult Education Fund supports the District's adult education programs; which are now offered through a consortium in conjunction with Hartnell College.

### **CHILD DEVELOPMENT FUND (12)**

The Child Development Fund is for Preschool and Child Care programs in the District.

### **CAFETERIA FUND (13)**

This fund is the operating fund for the food service program providing breakfast and lunch to the District's students. While other districts must contribute to their cafeteria funds, the District's fund is self-sustaining.

### **DEFERRED MAINTENANCE FUND (14)**

Fire alarms, heating and air conditioning, painting, roofing, asphalt, and carpet replacement make up the majority of the types of projects completed through the Deferred Maintenance Fund.

### **BUILDING FUND (21)**

This fund is for projects currently funded by the proceeds of Measure H.

### **CAPITAL FACILITIES FUND (25)**

Capital projects fund are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

### **SPECIAL RESERVE – CAPITAL OUTLAY FUND (40)**

Proceeds may be spent for capital outlay purposes, costs of maintenance of the LEA's property, and furniture maintenance and renovation of school sites. Expenditures for capital outlay are most commonly made against the 6000 object codes for capital outlay.

### **DEBT SERVICE FUND (56)**

This fund is used to pay the district's Certificates Of Participation debt from 2010.

### **SELF INSURANCE FUND (67)**

The fund that paid for all non-CSEA and retiree employee dental and vision benefits. Currently, the activity in this fund is limited strictly to tail claims as the district is ending its self insurance fund.



**Adopted Budget  
Funds 11-67  
2020 - 21**



**JUNE 25, 2020**



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	391,429.00	353,079.00	-9.8%
4) Other Local Revenue		8600-8799	1,943.05	1,000.00	-48.5%
5) TOTAL, REVENUES			393,372.05	354,079.00	-10.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	165,831.83	167,343.24	0.9%
2) Classified Salaries		2000-2999	43,247.56	35,083.74	-18.9%
3) Employee Benefits		3000-3999	73,700.22	71,439.74	-3.1%
4) Books and Supplies		4000-4999	15,570.16	43,588.96	180.0%
5) Services and Other Operating Expenditures		5000-5999	20,130.28	19,478.00	-3.2%
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	22,790.62	16,145.00	-29.2%
9) TOTAL, EXPENDITURES			341,270.67	353,078.68	3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			52,101.38	1,000.32	-98.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			52,101.38	1,000.32	-98.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,833.34	154,934.72	50.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,833.34	154,934.72	50.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,833.34	154,934.72	50.7%
2) Ending Balance, June 30 (E + F1e)			154,934.72	155,935.04	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	149,677.30	149,677.62	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	5,257.42	6,257.42	19.0%
Adult Ed Program	0000	9780		6,257.42	
Adult Ed Program	0000	9780	5,257.42		
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	121,184.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			121,184.87		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			121,184.87		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	375,804.00	339,036.00	-9.8%
All Other State Revenue	All Other	8590	15,625.00	14,043.00	-10.1%
TOTAL, OTHER STATE REVENUE			391,429.00	353,079.00	-9.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	1,940.05	1,000.00	-48.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,943.05</b>	<b>1,000.00</b>	<b>-48.5%</b>
<b>TOTAL REVENUES</b>			<b>393,372.05</b>	<b>354,079.00</b>	<b>-10.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	145,626.00	148,021.92	1.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	20,205.83	19,321.32	-4.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			165,831.83	167,343.24	0.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	7,732.10	7,000.00	-9.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	31,950.51	28,083.74	-12.1%
Other Classified Salaries		2900	3,564.95	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			43,247.56	35,083.74	-18.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	42,434.12	42,199.43	-0.6%
PERS		3201-3202	6,654.15	5,813.34	-12.6%
OASDI/Medicare/Alternative		3301-3302	5,432.98	4,381.53	-19.4%
Health and Welfare Benefits		3401-3402	12,314.16	12,276.84	-0.3%
Unemployment Insurance		3501-3502	104.61	101.22	-3.2%
Workers' Compensation		3601-3602	6,760.20	6,667.38	-1.4%
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			73,700.22	71,439.74	-3.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	301.46	500.00	65.9%
Materials and Supplies		4300	12,189.81	39,700.00	225.7%
Noncapitalized Equipment		4400	3,078.89	3,388.96	10.1%
TOTAL, BOOKS AND SUPPLIES			15,570.16	43,588.96	180.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,691.03	2,000.00	18.3%
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	226.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	18,212.75	17,478.00	-4.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,130.28</b>	<b>19,478.00</b>	<b>-3.2%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	22,790.62	16,145.00	-29.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,790.62	16,145.00	-29.2%
TOTAL EXPENDITURES			341,270.67	353,078.68	3.5%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	391,429.00	353,079.00	-9.8%
4) Other Local Revenue		8600-8799	1,943.05	1,000.00	-48.5%
5) TOTAL, REVENUES			393,372.05	354,079.00	-10.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		221,584.09	253,282.00	14.3%
2) Instruction - Related Services	2000-2999		88,318.47	75,185.61	-14.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		22,790.62	16,145.00	-29.2%
8) Plant Services	8000-8999		8,577.49	8,466.07	-1.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			341,270.67	353,078.68	3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			52,101.38	1,000.32	-98.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			52,101.38	1,000.32	-98.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,833.34	154,934.72	50.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,833.34	154,934.72	50.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,833.34	154,934.72	50.7%
2) Ending Balance, June 30 (E + F1e)			154,934.72	155,935.04	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	149,677.30	149,677.62	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,257.42	6,257.42	19.0%
Adult Ed Program	0000	9780		6,257.42	
Adult Ed Program	0000	9780	5,257.42		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6391	Adult Education Program	149,677.30	149,677.62
Total, Restricted Balance		149,677.30	149,677.62

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,739,018.14	1,557,047.00	-10.5%
4) Other Local Revenue		8600-8799	479,387.57	374,066.37	-22.0%
5) TOTAL REVENUES			2,218,405.71	1,931,113.37	-13.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	844,515.62	763,145.42	-9.6%
2) Classified Salaries		2000-2999	551,274.92	501,854.40	-9.0%
3) Employee Benefits		3000-3999	529,745.24	492,383.15	-7.1%
4) Books and Supplies		4000-4999	315,183.69	30,197.61	-90.4%
5) Services and Other Operating Expenditures		5000-5999	189,937.47	40,700.00	-78.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	154,334.57	97,775.00	-36.6%
9) TOTAL EXPENDITURES			2,584,991.51	1,926,055.58	-25.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(366,585.80)	5,057.79	-101.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(366,585.80)	5,057.79	-101.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	602,822.76	236,236.96	-60.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			602,822.76	236,236.96	-60.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			602,822.76	236,236.96	-60.8%
2) Ending Balance, June 30 (E + F1e)			236,236.96	241,294.75	2.1%
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	236,236.96	241,294.75	2.1%
Child Development Program	0000	9780		241,294.75	
Child Development Program	0000	9780	236,236.96		
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	437,873.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	841.59		
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			438,715.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	4.65		
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			4.65		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			438,710.58		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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	1,635,628.00	1,494,628.00	-8.6%
All Other State Revenue	All Other	8590	103,390.14	62,419.00	-39.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,739,018.14</b>	<b>1,557,047.00</b>	<b>-10.5%</b>
<b>OTHER LOCAL REVENUE</b>					
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	11,219.52	5,000.00	-55.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	122,271.00	42,000.00	-65.7%
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	345,897.05	327,066.37	-5.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>479,387.57</b>	<b>374,066.37</b>	<b>-22.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,218,405.71</b>	<b>1,931,113.37</b>	<b>-13.0%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	593,207.05	530,506.02	-10.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	251,308.57	232,639.40	-7.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			844,515.62	763,145.42	-9.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	293,631.38	247,091.45	-15.8%
Classified Support Salaries		2200	99,366.05	96,947.54	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	158,277.49	157,815.41	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			551,274.92	501,854.40	-9.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	172,466.95	168,085.28	-2.5%
PERS		3201-3202	132,141.08	119,399.72	-9.6%
OASDI/Medicare/Alternative		3301-3302	65,859.98	54,308.71	-17.5%
Health and Welfare Benefits		3401-3402	112,797.49	108,290.95	-4.0%
Unemployment Insurance		3501-3502	725.51	631.87	-12.9%
Workers' Compensation		3601-3602	45,754.23	41,666.62	-8.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			529,745.24	492,383.15	-7.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	240.28	0.00	-100.0%
Materials and Supplies		4300	312,618.79	30,197.61	-90.3%
Noncapitalized Equipment		4400	2,324.62	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			315,183.69	30,197.61	-90.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,399.58	500.00	-96.0%
Dues and Memberships		5300	1,361.26	300.00	-78.0%
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	4,889.90	3,900.00	-20.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,818.07	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	166,567.41	32,500.00	-80.5%
Communications		5900	2,901.25	3,500.00	20.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,937.47	40,700.00	-78.6%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	154,334.57	97,775.00	-36.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			154,334.57	97,775.00	-36.6%
<b>TOTAL EXPENDITURES</b>			2,584,991.51	1,926,055.58	-25.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	1,739,018.14	1,557,047.00	-10.5%
4) Other Local Revenue		8600-8799	479,387.57	374,066.37	-22.0%
5) TOTAL, REVENUES			2,218,405.71	1,931,113.37	-13.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,493,505.25	1,100,489.96	-26.3%
2) Instruction - Related Services	2000-2999		807,377.47	645,693.99	-20.0%
3) Pupil Services	3000-3999		94,226.75	55,825.50	-40.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		154,334.57	97,775.00	-36.6%
8) Plant Services	8000-8999		35,547.47	26,271.13	-26.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,584,991.51	1,926,055.58	-25.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(366,585.80)	5,057.79	-101.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(366,585.80)	5,057.79	-101.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	602,822.76	236,236.96	-60.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			602,822.76	236,236.96	-60.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			602,822.76	236,236.96	-60.8%
2) Ending Balance, June 30 (E + F1e)			236,236.96	241,294.75	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	236,236.96	241,294.75	2.1%
Child Development Program	0000	9780		241,294.75	
Child Development Program	0000	9780	236,236.96		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,283,228.52	3,010,000.00	-8.3%
3) Other State Revenue		8300-8599	187,571.96	186,000.00	-0.8%
4) Other Local Revenue		8600-8799	81,345.36	14,000.00	-82.8%
5) TOTAL, REVENUES			3,552,145.84	3,210,000.00	-9.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	388.80	0.00	-100.0%
2) Classified Salaries		2000-2999	963,846.31	1,003,246.50	4.1%
3) Employee Benefits		3000-3999	401,988.52	466,630.88	16.1%
4) Books and Supplies		4000-4999	2,149,805.28	2,168,000.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	29,047.44	70,690.00	143.4%
6) Capital Outlay		6000-6999	124,804.67	50,000.00	-59.9%
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	140,356.00	131,263.00	-6.5%
9) TOTAL, EXPENDITURES			3,810,237.02	3,889,830.38	2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(258,091.18)	(679,830.38)	163.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(258,091.18)	(679,830.38)	163.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,771,578.51	1,513,487.33	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,771,578.51	1,513,487.33	-14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,771,578.51	1,513,487.33	-14.6%
2) Ending Balance, June 30 (E + F1e)			1,513,487.33	833,656.95	-44.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	39,283.26	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,005,821.93	361,774.81	-64.0%
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	468,382.14	471,882.14	0.7%
Child Nutrition: Enterprise	0000	9780		471,882.14	
Child Nutrition - Enterprise	0000	9780	468,382.14		
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	655,964.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,190.88		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	(1,684.00)		
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	39,283.26		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			700,754.86		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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	6,242.96		
6) TOTAL, LIABILITIES			6,242.96		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			694,511.90		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,098,623.52	2,800,000.00	-9.6%
Donated Food Commodities		8221	184,605.00	210,000.00	13.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,283,228.52	3,010,000.00	-8.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	187,571.96	186,000.00	-0.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			187,571.96	186,000.00	-0.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	61,164.15	1,500.00	-97.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,181.21	12,500.00	-38.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			81,345.36	14,000.00	-82.8%
TOTAL, REVENUES			3,552,145.84	3,210,000.00	-9.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	388.80	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			388.80	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	715,103.40	747,610.45	4.5%
Classified Supervisors' and Administrators' Salaries		2300	192,418.56	197,229.12	2.5%
Clerical, Technical and Office Salaries		2400	56,324.35	58,406.93	3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			963,846.31	1,003,246.50	4.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	66.48	0.00	-100.0%
PERS		3201-3202	166,647.38	194,743.77	16.9%
OASDI/Medicare/Alternative		3301-3302	69,387.08	72,291.62	4.2%
Health and Welfare Benefits		3401-3402	134,050.49	166,049.10	23.9%
Unemployment Insurance		3501-3502	481.29	501.30	4.2%
Workers' Compensation		3601-3602	31,355.80	33,045.09	5.4%
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			401,988.52	466,630.88	16.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	140,971.52	219,000.00	55.4%
Noncapitalized Equipment		4400	10,410.27	13,000.00	24.9%
Food		4700	1,998,423.49	1,936,000.00	-3.1%
TOTAL, BOOKS AND SUPPLIES			2,149,805.28	2,168,000.00	0.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	545.00	0.00	-100.0%
Dues and Memberships		5300	300.00	300.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	6,500.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,154.38	27,300.00	8.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(37,689.55)	4,000.00	-110.6%
Professional/Consulting Services and Operating Expenditures		5800	40,627.61	32,390.00	-20.3%
Communications		5900	110.00	200.00	81.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,047.44	70,690.00	143.4%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	124,804.67	50,000.00	-59.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			124,804.67	50,000.00	-59.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	140,356.00	131,263.00	-6.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			140,356.00	131,263.00	-6.5%
TOTAL EXPENDITURES			3,810,237.02	3,889,830.38	2.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,283,228.52	3,010,000.00	-8.3%
3) Other State Revenue		8300-8599	187,571.96	186,000.00	-0.8%
4) Other Local Revenue		8600-8799	81,345.36	14,000.00	-82.8%
5) TOTAL, REVENUES			3,552,145.84	3,210,000.00	-9.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,662,899.12	3,752,067.38	2.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,981.90	0.00	-100.0%
7) General Administration	7000-7999		140,356.00	131,263.00	-6.5%
8) Plant Services	8000-8999		0.00	6,500.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,810,237.02	3,889,830.38	2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(258,091.18)	(679,830.38)	163.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(258,091.18)	(679,830.38)	163.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,771,578.51	1,513,487.33	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,771,578.51	1,513,487.33	-14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,771,578.51	1,513,487.33	-14.6%
2) Ending Balance, June 30 (E + F1e)			1,513,487.33	833,656.95	-44.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	39,283.26	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,005,821.93	361,774.81	-64.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	468,382.14	471,882.14	0.7%
Child Nutrition: Enterprise	0000	9780		471,882.14	
Child Nutrition - Enterprise	0000	9780	468,382.14		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	975,664.74	277,767.24
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	30,157.19	84,007.57
Total, Restricted Balance		1,005,821.93	361,774.81



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	500,000.00	0.00	-100.0%
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	11,371.98	5,000.00	-56.0%
5) TOTAL, REVENUES			511,371.98	5,000.00	-99.0%
<b>B. EXPENDITURES</b>					
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	400,566.82	495,000.00	23.6%
6) Capital Outlay		6000-6999	25,394.45	5,000.00	-80.3%
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			425,961.27	500,000.00	17.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			85,410.71	(495,000.00)	-679.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			85,410.71	(495,000.00)	-679.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	658,887.89	744,298.60	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			658,887.89	744,298.60	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			658,887.89	744,298.60	13.0%
2) Ending Balance, June 30 (E + F1e)			744,298.60	249,298.60	-66.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	744,298.60	249,298.60	-66.5%
Non Bond Deferred Maintenance	0000	9780		249,298.60	
Non Bond Deferred Maintenance	0000	9780	744,298.60		
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	807,206.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			807,206.60		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			807,206.60		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	500,000.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			500,000.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	11,371.98	5,000.00	-56.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,371.98	5,000.00	-56.0%
TOTAL REVENUES			511,371.98	5,000.00	-99.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	396,936.82	490,000.00	23.4%
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	3,630.00	5,000.00	37.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>400,566.82</b>	<b>495,000.00</b>	<b>23.6%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,347.45	5,000.00	49.4%
Equipment		6400	22,047.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>25,394.45</b>	<b>5,000.00</b>	<b>-80.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>425,961.27</b>	<b>500,000.00</b>	<b>17.4%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	500,000.00	0.00	-100.0%
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	11,371.98	5,000.00	-56.0%
5) TOTAL, REVENUES			511,371.98	5,000.00	-99.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		425,961.27	500,000.00	17.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			425,961.27	500,000.00	17.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			85,410.71	(495,000.00)	-679.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			85,410.71	(495,000.00)	-679.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	658,887.89	744,298.60	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			658,887.89	744,298.60	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			658,887.89	744,298.60	13.0%
2) Ending Balance, June 30 (E + F1e)			744,298.60	249,298.60	-66.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	744,298.60	249,298.60	-66.5%
Non Bond Deferred Maintenance	0000	9780		249,298.60	
Non Bond Deferred Maintenance	0000	9780	744,298.60		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	36,900.49	10,000.00	-72.9%
5) TOTAL REVENUES			36,900.49	10,000.00	-72.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	69,734.82	0.00	-100.0%
3) Employee Benefits		3000-3999	28,098.61	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,716.00	27,000.00	5.0%
6) Capital Outlay		6000-6999	1,492,002.67	800,071.84	-46.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,615,552.10	827,071.84	-48.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,578,651.61)	(817,071.84)	-48.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,578,651.61)	(817,071.84)	-48.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,450,670.87	872,019.26	-64.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,450,670.87	872,019.26	-64.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,450,670.87	872,019.26	-64.4%
2) Ending Balance, June 30 (E + F1e)			872,019.26	54,947.42	-93.7%
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	872,019.26	54,947.42	-93.7%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,538,220.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,538,220.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,538,220.71		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	36,900.49	10,000.00	-72.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,900.49	10,000.00	-72.9%
TOTAL, REVENUES			36,900.49	10,000.00	-72.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	69,734.82	0.00	-100.0%
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			69,734.82	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,752.44	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	4,050.05	0.00	-100.0%
Health and Welfare Benefits		3401-3402	8,006.52	0.00	-100.0%
Unemployment Insurance		3501-3502	34.86	0.00	-100.0%
Workers' Compensation		3601-3602	2,254.74	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,098.61	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	25,716.00	27,000.00	5.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			25,716.00	27,000.00	5.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,362,427.18	0.00	-100.0%
Buildings and Improvements of Buildings		6200	129,575.49	800,071.84	517.5%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			1,492,002.67	800,071.84	-46.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,615,552.10	827,071.84	-48.8%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	36,900.49	10,000.00	-72.9%
5) TOTAL, REVENUES			36,900.49	10,000.00	-72.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,615,552.10	827,071.84	-48.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,615,552.10	827,071.84	-48.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,578,651.61)	(817,071.84)	-48.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,578,651.61)	(817,071.84)	-48.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,450,670.87	872,019.26	-64.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,450,670.87	872,019.26	-64.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,450,670.87	872,019.26	-64.4%
2) Ending Balance, June 30 (E + F1e)			872,019.26	54,947.42	-93.7%
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	872,019.26	54,947.42	-93.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	872,019.26	54,947.42
Total, Restricted Balance		872,019.26	54,947.42

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	104,801.52	12,000.00	-88.5%
5) TOTAL, REVENUES			104,801.52	12,000.00	-88.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,511.21	5,000.00	-41.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,511.21	5,000.00	-41.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			96,290.31	7,000.00	-92.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			96,290.31	7,000.00	-92.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	366,016.58	462,306.89	26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			366,016.58	462,306.89	26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			366,016.58	462,306.89	26.3%
2) Ending Balance, June 30 (E + F1e)			462,306.89	469,306.89	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	462,306.89	469,306.89	1.5%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	464,517.62		
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			464,517.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			464,517.62		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	7,072.55	2,000.00	-71.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	97,728.97	10,000.00	-89.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			104,801.52	12,000.00	-88.5%
<b>TOTAL, REVENUES</b>			104,801.52	12,000.00	-88.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,511.21	5,000.00	-41.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,511.21</b>	<b>5,000.00</b>	<b>-41.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,511.21</b>	<b>5,000.00</b>	<b>-41.3%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	104,801.52	12,000.00	-88.5%
5) TOTAL REVENUES			104,801.52	12,000.00	-88.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,511.21	5,000.00	-41.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			8,511.21	5,000.00	-41.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			96,290.31	7,000.00	-92.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			96,290.31	7,000.00	-92.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	366,016.58	462,306.89	26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			366,016.58	462,306.89	26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			366,016.58	462,306.89	26.3%
2) Ending Balance, June 30 (E + F1e)			462,306.89	469,306.89	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	462,306.89	469,306.89	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	462,306.89	469,306.89
Total, Restricted Balance		462,306.89	469,306.89

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	32,913.24	0.00	-100.0%
5) TOTAL, REVENUES			32,913.24	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	638.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,050,377.51	33,714.23	-98.4%
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			2,051,015.51	33,714.23	-98.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,018,102.27)	(33,714.23)	-98.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,018,102.27)	(33,714.23)	-98.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,054,210.40	36,108.13	-98.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,054,210.40	36,108.13	-98.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,054,210.40	36,108.13	-98.2%
2) Ending Balance, June 30 (E + F1e)			36,108.13	2,393.90	-93.4%
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	36,108.13	2,393.90	-93.4%
Renewable Energy Projects	0000	9780		2,393.90	
Renewable Energy Projects	0000	9780	36,108.13		
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	318,084.18		
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			318,084.18		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			318,084.18		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	32,913.24	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,913.24	0.00	-100.0%
TOTAL, REVENUES			32,913.24	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	638.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>638.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,050,377.51	33,714.23	-98.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,050,377.51</b>	<b>33,714.23</b>	<b>-98.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,051,015.51</b>	<b>33,714.23</b>	<b>-98.4%</b>

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	32,913.24	0.00	-100.0%
5) TOTAL, REVENUES			32,913.24	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,051,015.51	33,714.23	-98.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,051,015.51	33,714.23	-98.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,018,102.27)	(33,714.23)	-98.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,018,102.27)	(33,714.23)	-98.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,054,210.40	36,108.13	-98.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,054,210.40	36,108.13	-98.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,054,210.40	36,108.13	-98.2%
2) Ending Balance, June 30 (E + F1e)			36,108.13	2,393.90	-93.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	36,108.13	2,393.90	-93.4%
Renewable Energy Projects	0000	9780		2,393.90	
Renewable Energy Projects	0000	9780	36,108.13		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,611,400.59	1,611,400.59	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,611,400.59	1,611,400.59	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,611,400.59	1,611,400.59	0.0%
2) Ending Balance, June 30 (E + F1e)			1,611,400.59	1,611,400.59	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	1,611,400.59	1,611,400.59	0.0%
	0000	9780	1,611,400.59		
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,611,400.59	1,611,400.59	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,611,400.59	1,611,400.59	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,611,400.59	1,611,400.59	0.0%
2) Ending Balance, June 30 (E + F1e)			1,611,400.59	1,611,400.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	0000	9780	1,611,400.59	1,611,400.59	0.0%
		9780	1,611,400.59		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	270,640.00	238,272.00	-12.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,576.98	20,000.00	-57.1%
5) TOTAL, REVENUES			317,216.98	258,272.00	-18.6%
<b>B. EXPENDITURES</b>					
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	934,225.00	900,550.00	-3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			934,225.00	900,550.00	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(617,008.02)	(642,278.00)	4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,325,863.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,325,863.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			708,854.98	(642,278.00)	-190.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,525,042.54	2,233,897.52	46.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,525,042.54	2,233,897.52	46.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,525,042.54	2,233,897.52	46.5%
2) Ending Balance, June 30 (E + F1e)			2,233,897.52	1,591,619.52	-28.8%
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	2,233,897.52	1,591,619.52	-28.8%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,204,435.29		
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	1.99		
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			2,204,437.28		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,204,437.28		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	270,640.00	238,272.00	-12.0%
TOTAL, FEDERAL REVENUE			270,640.00	238,272.00	-12.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	46,576.98	20,000.00	-57.1%
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			46,576.98	20,000.00	-57.1%
TOTAL, REVENUES			317,216.98	258,272.00	-18.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	339,225.00	300,550.00	-11.4%
Other Debt Service - Principal		7439	595,000.00	600,000.00	0.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			934,225.00	900,550.00	-3.6%
TOTAL, EXPENDITURES			934,225.00	900,550.00	-3.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,325,863.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,325,863.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			1,325,863.00	0.00	-100.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	270,640.00	238,272.00	-12.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,576.98	20,000.00	-57.1%
5) TOTAL, REVENUES			317,216.98	258,272.00	-18.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	934,225.00	900,550.00	-3.6%
10) TOTAL, EXPENDITURES			934,225.00	900,550.00	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(617,008.02)	(642,278.00)	4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,325,863.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,325,863.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			708,854.98	(642,278.00)	-190.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,525,042.54	2,233,897.52	46.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,525,042.54	2,233,897.52	46.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,525,042.54	2,233,897.52	46.5%
2) Ending Balance, June 30 (E + F1e)			2,233,897.52	1,591,619.52	-28.8%
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	2,233,897.52	1,591,619.52	-28.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	2,233,897.52	1,591,619.52
Total, Restricted Balance		2,233,897.52	1,591,619.52

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	136,925.74	300.00	-99.8%
5) TOTAL, REVENUES			136,925.74	300.00	-99.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			136,925.74	300.00	-99.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			136,925.74	300.00	-99.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	55,375.86	192,301.60	247.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,375.86	192,301.60	247.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			55,375.86	192,301.60	247.3%
2) Ending Net Position, June 30 (E + F1e)			192,301.60	192,601.60	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	192,301.60	192,601.60	0.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	192,301.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			192,301.60		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			192,301.60		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,277.88	300.00	-86.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	134,647.86	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			136,925.74	300.00	-99.8%
TOTAL, REVENUES			136,925.74	300.00	-99.8%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	0.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.0%
<b>TOTAL EXPENSES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	136,925.74	300.00	-99.8%
5) TOTAL, REVENUES			136,925.74	300.00	-99.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			136,925.74	300.00	-99.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			136,925.74	300.00	-99.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	55,375.86	192,301.60	247.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,375.86	192,301.60	247.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			55,375.86	192,301.60	247.3%
2) Ending Net Position, June 30 (E + F1e)			192,301.60	192,601.60	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	192,301.60	192,601.60	0.2%

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



# **Adopted Budget Supplemental Forms 2020 - 21**



**JUNE 25, 2020**

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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	4,341.97	4,341.97	4,341.97	4,335.57	4,335.57	4,341.97
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	4,341.97	4,341.97	4,341.97	4,335.57	4,335.57	4,341.97
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	1.40	1.40	1.40	1.40	1.40	1.40
b. Special Education-Special Day Class	4.77	4.77	4.77	4.77	4.77	4.77
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	6.17	6.17	6.17	6.17	6.17	6.17
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	4,348.14	4,348.14	4,348.14	4,341.74	4,341.74	4,348.14
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	1,061,512.00	0.00	1,061,512.00	0.00	0.00	1,061,512.00
Work in Progress	3,256,216.00	(125,530.00)	3,130,686.00	111,753.98	0.00	3,242,439.98
Total capital assets not being depreciated	4,317,728.00	(125,530.00)	4,192,198.00	111,753.98	0.00	4,303,951.98
Capital assets being depreciated:						
Land Improvements	19,313,926.00	0.00	19,313,926.00	0.00	0.00	19,313,926.00
Buildings	79,666,836.00	0.00	79,666,836.00	2,624,011.46	0.00	82,290,847.46
Equipment	7,891,226.00	(1.00)	7,891,225.00	227,516.87	0.00	8,118,741.87
Total capital assets being depreciated	106,871,988.00	(1.00)	106,871,987.00	2,851,528.33	0.00	109,723,515.33
Accumulated Depreciation for:						
Land Improvements	(8,176,284.00)	(624,561.00)	(8,800,845.00)	0.00	616,697.00	(9,417,542.00)
Buildings	(45,918,755.00)	0.00	(45,918,755.00)	0.00	2,752,426.00	(48,671,181.00)
Equipment	(6,193,221.00)	0.00	(6,193,221.00)	0.00	403,984.27	(6,597,205.27)
Total accumulated depreciation	(60,288,260.00)	(624,561.00)	(60,912,821.00)	0.00	3,773,107.27	(64,685,928.27)
Total capital assets being depreciated, net	46,583,728.00	(624,562.00)	45,959,166.00	2,851,528.33	3,773,107.27	45,037,587.06
Governmental activity capital assets, net	50,901,456.00	(750,092.00)	50,151,364.00	2,963,282.31	3,773,107.27	49,341,539.04
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land		0.00	0.00			0.00
Work in Progress		0.00	0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00			0.00
Buildings		0.00	0.00			0.00
Equipment		0.00	0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00			0.00
Buildings		0.00	0.00			0.00
Equipment		0.00	0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ESTIMATES THROUGH THE MONTH OF</b>	<b>JUNE</b>									
<b>A. BEGINNING CASH</b>			13,607,231.00	10,884,227.00	6,222,554.00	7,504,736.00	5,625,391.00	3,590,339.00	13,566,216.00	12,467,174.00
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,425,368.00	567,914.00	5,490,323.00	1,022,245.00	1,022,245.00	5,490,323.00	1,022,245.00	1,022,245.00
Property Taxes	8020-8079		0.00	0.00	57,802.00	(26,481.00)	757,419.00	8,856,062.00	391,620.00	452,246.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		211.00	282,862.00	8,361.00	409,195.00	9,998.00	160,457.00	719,555.00	5,995.00
Other State Revenue	8300-8599		0.00	2,450.00	332,841.00	739,493.00	288,229.00	88,829.00	133,381.00	0.00
Other Local Revenue	8600-8799		3,252.00	4,013.00	40,230.00	473,273.00	412,946.00	219,917.00	297,174.00	336,304.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>			3,428,821.00	857,239.00	5,929,557.00	2,617,725.00	2,490,837.00	14,815,588.00	2,563,975.00	1,816,790.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		275,814.00	1,927,630.00	1,961,957.00	2,030,916.00	1,991,804.00	2,027,882.00	1,943,183.00	1,922,575.00
Classified Salaries	2000-2999		410,253.00	930,228.00	919,038.00	950,922.00	1,006,812.00	1,006,357.00	968,523.00	927,045.00
Employee Benefits	3000-3999		335,074.00	1,144,255.00	1,175,987.00	1,201,491.00	1,205,098.00	1,210,368.00	1,204,950.00	1,175,263.00
Books and Supplies	4000-4999		2,051,236.00	290,907.00	64,722.00	204,689.00	33,194.00	58,734.00	63,004.00	41,324.00
Services	5000-5999		650,513.00	535,743.00	206,357.00	293,267.00	171,693.00	225,875.00	348,519.00	183,162.00
Capital Outlay	6000-6599		0.00	381,942.00	0.00	381,604.00	0.00	190,804.00	1,726.00	0.00
Other Outgo	7000-7499		16,975.00	15,463.00	26,568.00	211,094.00	117,288.00	119,690.00	155,209.00	118,207.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	(245,183.00)	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			3,739,865.00	5,226,168.00	4,354,629.00	5,273,983.00	4,525,889.00	4,839,711.00	4,439,931.00	4,367,576.00
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	(5,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(4,411,271.00)	2,857,444.00	0.00	0.00	776,913.00	0.00	0.00	776,914.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		(4,416,271.00)	2,857,444.00	0.00	0.00	776,913.00	0.00	0.00	776,914.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(5,854,894.00)	5,269,404.00	292,744.00	292,746.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		(5,854,894.00)	5,269,404.00	292,744.00	292,746.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		1,438,623.00	(2,411,960.00)	(292,744.00)	(292,746.00)	776,913.00	0.00	0.00	776,914.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(2,723,004.00)	(4,661,673.00)	1,282,182.00	(1,879,345.00)	(2,035,052.00)	9,975,877.00	(1,099,042.00)	(2,550,786.00)
<b>F. ENDING CASH (A + E)</b>			10,884,227.00	6,222,554.00	7,504,736.00	5,625,391.00	3,590,339.00	13,566,216.00	12,467,174.00	9,916,388.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		9,916,388.00	11,620,834.00	13,545,585.00	9,252,943.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,490,323.00	0.00	0.00	0.00	7,534,809.00	(2,857,444.00)	29,230,586.00	29,230,586.00
Property Taxes	8020-8079	355,900.00	5,765,510.00	38,724.00	1,223,511.00	0.00		17,872,313.00	17,872,313.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	286,103.00	142,305.00	67,410.00	731,187.00	418,697.64	(603,166.00)	2,639,170.64	2,639,170.64
Other State Revenue	8300-8599	110,816.00	203,359.00	86,080.00	1,587,319.00	420,699.37	(832,103.00)	3,141,393.37	3,141,393.37
Other Local Revenue	8600-8799	239,931.00	250,547.00	379,411.00	377,486.00	137,703.56	(118,556.00)	3,053,631.56	3,053,631.56
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		6,483,073.00	6,361,721.00	571,625.00	3,899,503.00	8,511,909.57	(4,411,269.00)	55,937,094.57	55,937,094.57
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,980,240.00	1,988,851.00	1,929,724.00	2,237,501.27	0.00		22,198,077.27	22,198,077.27
Classified Salaries	2000-2999	1,005,560.00	988,458.00	1,149,182.00	1,062,042.15	0.00		11,324,420.15	11,324,420.15
Employee Benefits	3000-3999	1,209,038.00	1,206,556.00	1,260,258.00	1,324,355.06	2,091,255.06		15,743,949.06	15,743,949.06
Books and Supplies	4000-4999	70,110.00	29,927.00	60,632.00	474,304.00	883,924.34	(2,272,000.00)	2,054,707.34	2,054,707.34
Services	5000-5999	299,824.00	207,231.00	337,999.00	1,048,837.00	449,425.13	(594,000.00)	4,364,445.13	4,364,445.13
Capital Outlay	6000-6599	367.00	0.00	2,878.00	5,258.00	21,417.00	(954,009.00)	31,987.00	31,987.00
Other Outgo	7000-7499	213,488.00	35,947.00	123,594.00	(115,225.00)	0.00	(245,182.66)	793,115.34	793,115.34
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	245,183.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		4,778,627.00	4,436,970.00	4,864,267.00	6,037,072.42	3,448,021.53	(3,820,008.66)	56,510,701.29	56,510,701.29
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00			0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			4,411,271.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			0.00	
Stores	9320	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,411,271.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			5,854,894.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			0.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	5,854,894.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(1,443,623.00)	
E. NET INCREASE/DECREASE (B - C + D)		1,704,446.00	1,924,751.00	(4,292,642.00)	(2,137,569.42)	5,065,888.04	(591,260.34)	(2,017,229.72)	(573,606.72)
F. ENDING CASH (A + E)		11,620,834.00	13,545,585.00	9,252,943.00	7,115,373.58				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,590,001.28	

## Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	23,821,663.78	301	0.00	303	23,821,663.78	305	263,453.84	263,453.84	307	23,558,209.94	309
2000 - Classified Salaries	11,969,796.86	311	35,801.25	313	11,933,995.61	315	1,923,588.32	1,951,259.81	317	9,982,735.80	319
3000 - Employee Benefits	15,319,576.30	321	48,965.16	323	15,270,611.14	325	828,740.24	834,542.01	327	14,436,069.13	329
4000 - Books, Supplies Equip Replace. (6500)	5,281,330.69	331	0.00	333	5,281,330.69	335	1,747,247.69	1,872,834.89	337	3,408,495.80	339
5000 - Services, . . & 7300 - Indirect Costs	5,450,967.97	341	0.00	343	5,450,967.97	345	608,646.43	796,411.58	347	4,654,556.39	349
TOTAL					61,758,569.19	365	TOTAL			56,040,067.06	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			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). . . . .			438,137.67
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .			438,137.67
14. TOTAL SALARIES AND BENEFITS. . . . .			30,918,622.07
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			55.17%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). . . . .			

## PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.17%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	56,040,067.06
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Col 4b reduction override includes additional classified salaries & benefits related to COVID 19 pandemic response. Obj 4xx books & supplies and obj 58xx outside svcs  
incl additional expenditures related to COVID19 pandemic response / sanitation / distance learning, donations rec'd during year for specific purchases, and SUMS grant (rsc 7810)

and Law Enforcement Tobacco Grant (rsc 7811).

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	22,198,077.27	301	0.00	303	22,198,077.27	305	82,494.11		307	22,115,583.16	309
2000 - Classified Salaries	11,324,420.15	311	40,308.33	313	11,284,111.82	315	1,516,887.44		317	9,767,224.38	319
3000 - Employee Benefits	15,743,949.06	321	80,370.36	323	15,663,578.70	325	721,282.15		327	14,942,296.55	329
4000 - Books, Supplies Equip Replace. (6500)	2,054,707.34	331	0.00	333	2,054,707.34	335	548,512.35		337	1,506,194.99	339
5000 - Services . . . & 7300 - Indirect Costs	4,119,262.13	341	0.00	343	4,119,262.13	345	339,203.50		347	3,780,058.63	349
TOTAL					55,319,737.26	365	TOTAL			52,111,357.71	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			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). . . . .			239,276.79
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			29,826,972.35
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. . . . .			57.24%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt enter 'X') . . . . .			

### PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	57.24%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	52,111,357.71
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	32,525,000.00	0.00	32,525,000.00	0.00	1,030,000.00	31,495,000.00	1,100,000.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	4,975,000.00	0.00	4,975,000.00	0.00	595,000.00	4,380,000.00	600,000.00
Capital Leases Payable	2,450,000.00	32,710.00	2,482,710.00	0.00	55,000.00	2,427,710.00	143,357.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	2,011,776.00	(255,303.00)	1,756,473.00	0.00	0.00	1,756,473.00	0.00
Net Pension Liability	55,850,755.00	5,013,142.00	60,863,897.00	0.00	0.00	60,863,897.00	0.00
Total/Net OPEB Liability	311,023.00	150,991.00	462,014.00	0.00	72,177.00	389,837.00	0.00
Compensated Absences Payable	184,803.00	(169,105.00)	15,698.00	210,099.56	15,698.00	210,099.56	173,885.33
Governmental activities long-term liabilities	98,308,357.00	4,772,435.00	103,080,792.00	210,099.56	1,767,875.00	101,523,016.56	2,017,242.33
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	65,519,172.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,093,800.65
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,395,627.55
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	55,885.00
4. Other Transfers Out	All	9200	7200-7299	17,650.00
5. Interfund Transfers Out	All	9300	7600-7629	1,325,863.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,795,025.55
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		258,091.18
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				56,888,436.98

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		4,348.14
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,083.40
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	53,224,860.51	12,304.25
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	53,224,860.51	12,304.25
B. Required effort (Line A.2 times 90%)	47,902,374.46	11,073.83
C. Current year expenditures (Line I.E and Line II.B)	56,888,436.98	13,083.40
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 2,496,267.39
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 48,581,500.19

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.14%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,203,529.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,352,665.25
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	24,770.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	322,116.64
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,903,080.89
9. Carry-Forward Adjustment (Part IV, Line F)	(868,847.34)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,034,233.55

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	37,224,122.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,072,948.96
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,608,259.54
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	260,148.43
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	122,706.56
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	767,725.31
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	19,377.09
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	11.10
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,944,744.10
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	318,480.05
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,430,656.94
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,546,652.86
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	62,315,833.44

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 6.26%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2021-22 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19) 4.87%

#### Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	3,903,080.89
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	761,717.78
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.88%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.88%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.88%) times Part III, Line B19); zero if positive	(868,847.34)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(868,847.34)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.87%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-434,423.67) is applied to the current year calculation and the remainder (\$-434,423.67) is deferred to one or more future years:	5.57%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-289,615.78) is applied to the current year calculation and the remainder (\$-579,231.56) is deferred to one or more future years:	5.80%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(868,847.34)

Approved indirect cost rate: 8.88%  
Highest rate used in any program: 8.88%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	942,316.68	83,677.00	8.88%
01	3060	297,163.01	26,388.00	8.88%
01	3061	215,899.99	19,172.00	8.88%
01	3182	160,309.52	14,235.48	8.88%
01	3386	18,369.00	1,631.00	8.88%
01	3550	4,992.00	249.00	4.99%
01	4035	214,799.70	19,074.76	8.88%
01	4124	114,869.29	5,714.29	4.97%
01	4127	113,328.00	10,064.00	8.88%
01	4128	344,688.62	27,575.09	8.00%
01	4203	226,190.52	4,524.00	2.00%
01	6010	573,958.84	28,697.93	5.00%
01	6387	97,947.12	192.46	0.20%
01	6388	251,268.00	22,313.00	8.88%
01	7311	34,233.00	3,040.00	8.88%
01	7370	47,114.00	4,136.00	8.78%
01	7510	159,430.33	14,157.00	8.88%
01	7810	643,238.10	57,120.00	8.88%
11	6371	2,214.00	195.00	8.81%
11	6391	302,223.05	22,595.62	7.48%
12	6105	1,557,094.49	135,804.51	8.72%
12	6127	37,629.14	3,342.00	8.88%
12	9010	566,992.90	15,188.06	2.68%
13	5310	3,223,797.23	126,178.00	3.91%
13	5320	252,368.02	14,178.00	5.62%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	678,356.91		307,671.68	986,028.59
2. State Lottery Revenue	8560	508,116.00		283,393.04	791,509.04
3. Other Local Revenue	8600-8799	8,195.57		5,545.96	13,741.53
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,194,668.48	0.00	596,610.68	1,791,279.16
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	86,821.45			86,821.45
2. Classified Salaries	2000-2999	81,842.84			81,842.84
3. Employee Benefits	3000-3999	20,822.25			20,822.25
4. Books and Supplies	4000-4999	546,494.37		596,610.68	1,143,105.05
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	141,867.14			141,867.14
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		877,848.05	0.00	596,610.68	1,474,458.73
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	316,820.43	0.00	0.00	316,820.43
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	35,644.98	0.00	0.00	(317,481.19)				
Other Sources/Uses Detail					0.00	1,325,863.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	226.50	0.00	22,790.62	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,818.07	0.00	154,334.57	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(37,689.55)	140,356.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,325,863.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	37,689.55	(37,689.55)	317,481.19	(317,481.19)	1,325,863.00	1,325,863.00	0.00	0.00



**Adopted Budget  
Glossary  
2020 - 21**



**JUNE 25, 2020**

## **GLOSSARY OF SCHOOL FINANCE TERMS**

<b>ANNUAL ATTENDANCE REPORT</b>	Covers the period July 1 through July 30. This report impacts funding for lottery, ROP, summer school and adult programs.
<b>P-1</b>	1st period attendance report which covers all full school months from July 1 through December 31.
<b>P-2</b>	2nd period attendance report which covers all full school months from July 1 – Mid April. School year funding is based on data submitted on the 2nd period attendance year.
<b>ADULT EDUCATION</b>	Classes for students 18 years or older offered by local high school. State law requires that certain courses, including citizenship and English be offered at no charge. Other classes may carry a fee.
<b>APPORTIONMENTS</b>	Federal or State taxes distributed to school districts or other governmental units according to certain formulas.
<b>APPROPRIATIONS</b>	Funds set aside or budgeted by the State or local school districts for a specific time period and specific purpose.
<b>ASSESSED VALUE</b>	The value of land, homes or business set by the county assessor for property tax purposes.
<b>AVERAGE DAILY ATTENDANCE</b>	The number of students actually present on each school day throughout the year, divided by the total number of school days in the school year. ADA approximates 95% of the average enrollment statewide. School district LCFF income is based on ADA. Beginning in 1998/99 excused absences no longer counted for purposes of calculating revenue.
<b>BASIC AID</b>	The California Constitution guarantees that each school district will receive a minimum amount of State aid, equal to \$120 per ADA or \$2,400 per district, whichever is greater.
<b>BASE GRANT</b>	Amount of revenue generated through the LCFF which is funded

<b>CALPADS</b>	Using a tiered amount identified grade spans of K-3, 4-6, 7-8, and 9-12 multiplied by each span's ADA. California Longitudinal Pupil Achievement Data System
<b>CAPITAL OUTLAY</b>	Amounts paid for the acquisition of fixed assets or additions to fixed assets.
<b>CERTIFICATED EMPLOYEES</b>	Employees who are required by the State to hold teaching credentials, including full-time, part time, substitute or temporary teachers, and most administrators.
<b>CLASSIFIED</b>	Employees who are not required to hold teaching credentials, such as <b>EMPLOYEES</b> school secretaries, custodians, bus drivers, and some management personnel.
<b>CONCENTRATION GRANT</b>	Equal to 50% of the adjusted base grant multiplied by the percentage of unduplicated pupils above 55%.
<b>CERTIFICATE OF PARTICIPATION (COP)</b>	Financing technique that provides long term financing through a lease.
<b>CONTRIBUTION</b>	The use of unrestricted monies to support restricted program expenditures.
<b>COST OF LIVING ADJUSTMENT COLA</b>	An increase in funding for revenue limits or categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.
<b>DEFERRED MAINTENANCE</b>	Major repairs of buildings and equipment which have been postponed by school districts.
<b>EDUCATION CODE</b>	The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Government Code and general statutes.
<b>EXPENDITURES</b>	The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.
<b>GAP FUNDING</b>	The amount of new funding allocated annually to reduce the difference between the prior year funding and the district's LCFF Target.

<b>GENERAL FUND</b>	The fund used to finance the ordinary operations of the Local Educational Agency. It is available for any legally authorized purpose.
<b>GRADE SPAN ADJUSTMENT</b>	Additional funds are allocated for the grade spans of K-3 and grades 9-12. The result is added into LCFF calculation.
<b>INTERIM REPORTS</b>	State required reports due in October and January to update budget and expenditures for accountability.
<b>LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP)</b>	A district plan required to identify goals and measures progress for student subgroups across multiple performance indicators.
<b>LCFF</b>	Local Control Funding Formula – the new funding model for California Education funding. This new formula provides a base funding to school districts with supplemental funds for low income and English Language Learners. The new model is projected to take 8 years to implement.
<b>LOCAL REVENUE</b>	Revenue sources from interest income, child care programs, reimbursements for special education, administrative services, and food service.
<b>LOTTERY</b>	Money to supplement support for education: It must be used exclusively for the education of pupils and students and no funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other non-instructional purpose.
<b>MANDATED COSTS</b>	School district expenses which occur because of federal or State laws, decisions of State or federal courts, federal or State administrative regulations, or initiative measures.
<b>PERS</b>	Public Employees' Retirement System funds. State law requires school district employees, school districts, and the State to contribute to the funds.
<b>PROPERTY TAXES AND BASIC AID</b>	Districts receive local property taxes, in varying amounts according to a formula set by the Legislature in 1978. These taxes are part of the district's revenue limit income. When the amount of property taxes exceeds the revenue limit, the district may keep all of it and still receive the State basic aid per ADA.
<b>PRORATION FACTOR</b>	For the 2020-21 Budget Year a deficit (Proration Factor) is being applied in the amount of -7.92% on the Base Grant and -10% on the Add-ons to the LCFF. This proration factor effectively wipes out and negates the current year through 2022-23 COLA.

**RAINY DAY  
STABILIZATION  
FUND ACT**

Proposition 44 established new state budget reserve fund which requires 1.5% of state general fund revenues be placed annually into a reserve fund called the Budget Stabilization Account. Allows for budget reserve withdrawals or deposit suspension. Following a gubernatorial finding of a "Budget Emergency"

**RESERVES**

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes. Reserves required by the State are referred to as Designated for Economic Uncertainties.

**REVENUE  
RESTRICTED**

Monies that are provided by a Local, State or a Federal donor. The money must be used exclusively in the program in a manner in which the donor has approved.

**UNRESTRICTED**

Monies that can be used by a District in almost any manner they see fit to provide an education to children.

**SPECIAL EDUCATION**

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps.

**STATE ALLOCATION  
BOARD**

A State regulatory agency which controls certain State-aided capital outlay and deferred maintenance projects.

**STRS**

The State Teachers' Retirement System funds. State law requires school district employees, school districts, and the State to contribute to the funds.

**SUPPLEMENTAL  
GRANTS**

Equal to 20% of the adjusted base grant multiplied by the percentage of unduplicated pupils.

**SURPLUS  
PROPERTY**

Unused school buildings or school sites can be leased or sold. The expenditure of these funds is restricted.



# **Adopted Budget Technical Review checks 2020 - 21**



**JUNE 25, 2020**



SACS2020 Financial Reporting Software - 2020.1.0  
6/10/2020 5:30:22 PM

27-73825-0000000

July 1 Budget  
2020-21 Budget  
Technical Review Checks

North Monterey County Unified

Monterey County

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

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

## IMPORT CHECKS

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## **GENERAL LEDGER CHECKS**

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

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

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

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

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

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

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

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

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

## **SUPPLEMENTAL CHECKS**

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

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information

items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

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

## **EXPORT CHECKS**

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

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

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

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

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

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

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

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

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

Checks Completed.

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July 1 Budget  
2019-20 Estimated Actuals  
Technical Review Checks

North Monterey County Unified

Monterey County

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

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

## **IMPORT CHECKS**

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## **GENERAL LEDGER CHECKS**

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	6200	-101,497.68

Explanation:Correction of PFY reclass from unrestricted to restricted funds for Insurance Reimb related to storm damaged bus barn.

01	0000	7439	-31,825.00
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Explanation:Capitalized Interest Payments - financing for capital improvements.

13	5310	9140	-1,684.00
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Explanation:Child Nutrition FYE Start Up Cash

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	0000	8500	-101,497.68

Explanation:Correction of PFY reclass from unrestricted to restricted funds for Insurance Reimb related to storm damaged bus barn.

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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

## EXPORT CHECKS

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

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

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

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



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

Checks Completed.