

Hacienda La Puente Unified School District

2020-2021

PROPOSED BUDGET



BOARD OF EDUCATION

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Board Meeting

June 25, 2020

Note: The data contained herein is subject to change predicated on the final approved 2020-2021 California State Budget and represents our best estimates on the information available at the time.

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2020-21 Preliminary Budget Narrative

BACKGROUND

The school budget is an instrument that provides a definite financial policy for the direction of business operations of the District. It provides an outline of the probable expenditures and the anticipated receipts during a specified period of time. The budget is one of the most important legal documents of a school district. It is not a static document but rather a working document that changes based on approved budget amendments throughout the year as actual financial data changes.

The Board of Education adopted a series of policies that provide direction regarding the District's budget and financial affairs that reflect the educational philosophy of the District and provide a framework in which the District's administration can effectively operate. The budget and finance process conforms to all state and local requirements as set forth by the state constitution, state statutes, and Board policies.

Good business practices necessitate keeping accurate, legal and understandable records of receipts and expenditures. It also is essential that procedures be followed to help ensure that the budget adopted by the Board of Education is effective in providing parameters for the fiscal affairs of the District.

The purpose of the District's budget and finance policies is to provide direction for a systematic process that maintains continuity from year to year and inform the public regarding the education and financial operations of the District.

Each year, the Fiscal Services department is required to submit to the Board of Education for its consideration a detailed annual budget showing the estimates of income and expenditures for the ensuing fiscal year. These reports are prepared on the attached forms prescribed by the State Superintendent of Public Instruction.

Due to the COVID-19 pandemic, the world as we know it, significantly changed and continues to change as of this publication, and Local Education Agencies (LEAs) need to be ready to respond to what we expect will be significantly negative financial news. The budget was prepared with guidance from the Governor's May revision and its impact on 20-21, 21-22, and 22-23. While the true final impact is still yet unknown, it is clear that the District needs to prepare for the negative impacts for the next several fiscal years per this Governor's May revision guidance.

BUDGET CERTIFICATION

Education Code 42131(a) (1) states that “pursuant to the reports required by Section 42130, the governing board of each school district shall certify, in writing, within 45 days after the close of the period being reported, whether or not the school district is able to meet its financial obligations for the remainder of the fiscal year, and based on current forecasts, for the subsequent two fiscal years.

The Board can certify, in staff’s opinion, that the District is able to meet its 2020-21 financial obligations and will end the year with a positive fund balance.

When reviewing budget reports, the Board of Education issues one of three certifications in regard to the District’s ability to meet its financial obligations for the current fiscal year and the next two years:

Positive = the District will meet its obligations.

Qualified = the District may not be able to meet its obligations.

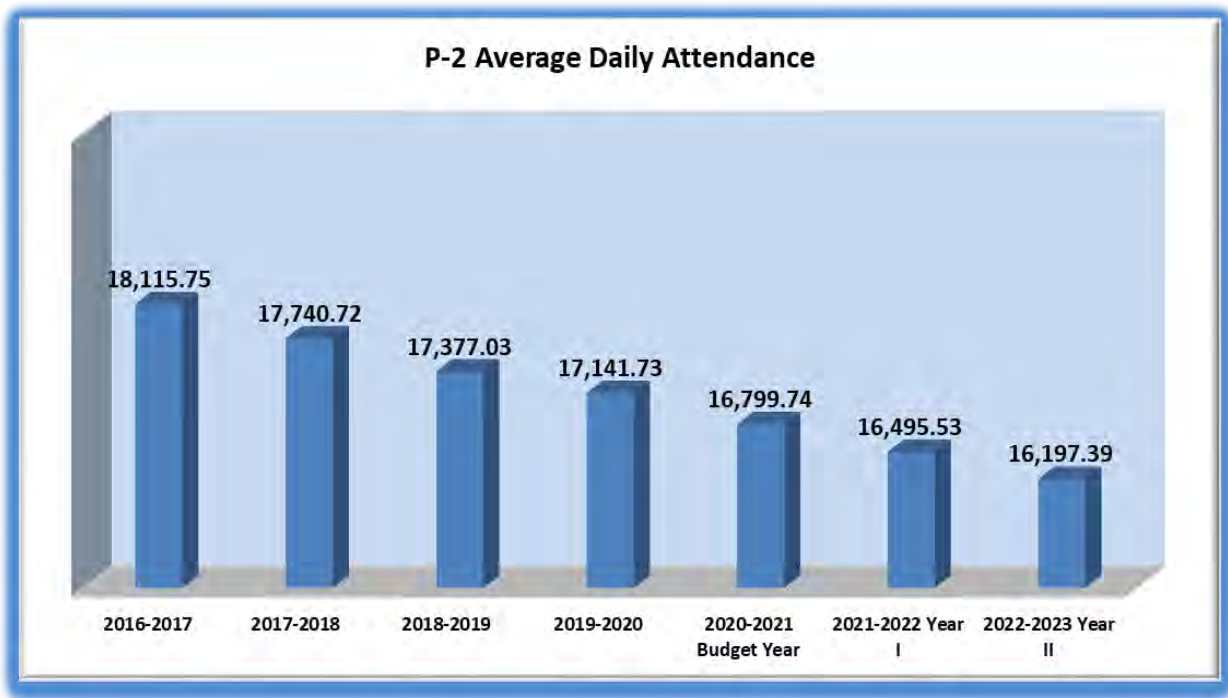
Negative = the District will be unable to meet its obligations.

ENROLLMENT AND AVERAGE DAILY ATTENDANCE (ADA)

The District primarily earns income through enrollment converted to Average Daily Attendance (ADA). Enrollment is simply the total number of students in school. ADA is the average attendance of those students tracked over a period of time. ADA is reported three times during the year: Period 1 (P1 ADA), Period 2 (P2 ADA), and Annual ADA. Most funding is generated by P2 ADA. To project what the P2 ADA will be for the year, prior year enrollment and ADA are reviewed to determine what % ADA is of enrollment.

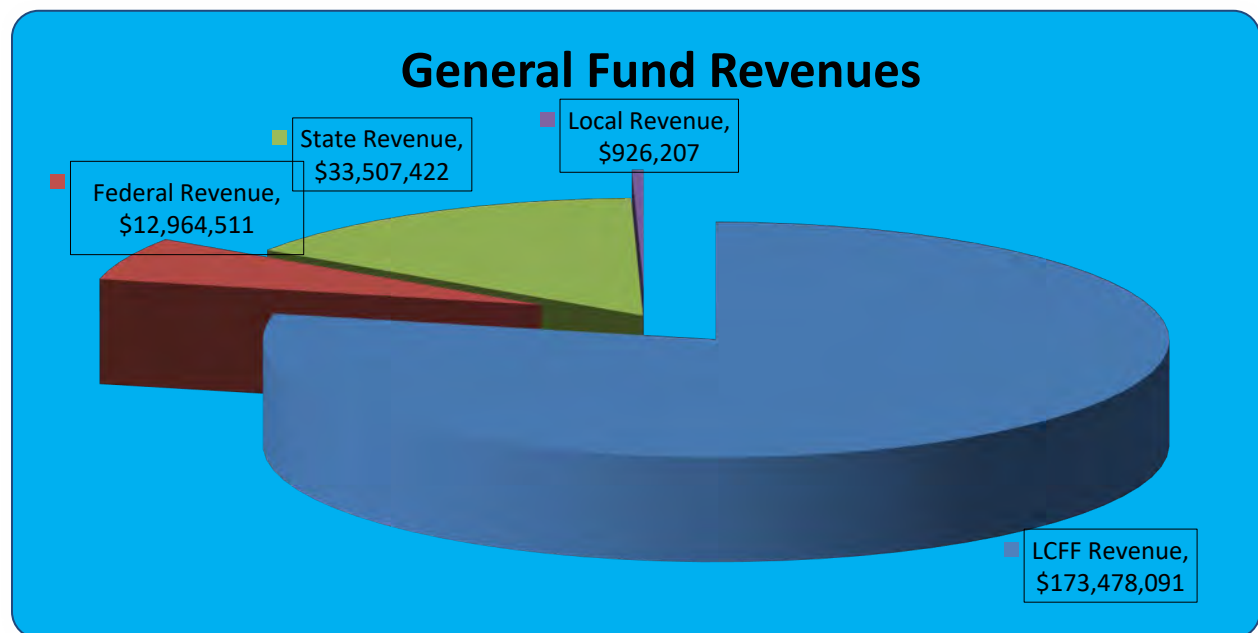
Unfortunately, the District continues to suffer from declining enrollment. Based on Hacienda La Puente’s total student enrollment and using trend data to calculate historical enrollment, we are currently anticipating a decrease in ADA for the current year and two subsequent years.

Most of the funding for the District is generated by P2 ADA. The P2 ADA is projected at 96% of enrollment. For 20-21, the District forecasted ADA is budgeted at 16,799.74 (projected 341.99 units ADA decline or 2.0 percent declining ADA); 16,495.53 (projected 304.21 units ADA decline), and 16,197.39 (projected 298.14 units ADA decline) for the current year and two subsequent years, respectively.



GENERAL UNRESTRICTED/RESTRICTED FUND – FUND 01

Overview of revenue



Local Control Funding Formula (LCFF)

The May Revision proposal suspends the 2.31% statutory COLA. Therefore, the base grants—and subsequent grade span adjustments for the Transitional Kindergarten (TK)–3 and Career Technical Education (CTE) —as well as the supplemental and concentration grant amounts from 2019–20 will remain the same for 2020–21.

However, the May Revision proposes a reduction in addition to the statutory COLA suspension—for a total cut of 10%, or \$6.5 billion—to the LCFF absent additional federal funding. The cuts are meant to proportionately reduce LCFF with the reductions taken from the base grant, which lowers the amount upon which supplemental and concentration grant funding is calculated. The effects of the cuts on individual LEAs will vary depending on the unduplicated pupil percentage of each LEA.

During the press conference, Governor Newsom noted that a mechanism is being included within the proposed State Budget, which he is providing to the Legislature so that the reduction would be “triggered off” if the Federal Government provides sufficient funding to backfill the cuts.

The target base grants by grade span for 2020-21 are decreased over 2019-20 by 5.0% to reflect the 0% statutory COLA, effective deficit factor, and additional LCFF funding:

Grade Span	2019-20 Target Base Grant per ADA	Effective deficit factor -7.92%	Current Year Adjustment	2020-21 Target Base Grant per ADA*
K-3	\$ 7,702	\$ -610	738	\$ 7,830
4-6	\$ 7,818	\$ -619		\$ 7,199
7-8	\$ 8,050	\$ -638		\$ 7,412
9-12	\$ 9,329	\$ -739	223	\$ 8,813

*Combined statutory Effective deficit factor of -7.92% and additional LCFF funding

In addition, the 2020-21 Transitional Kindergarten (TK)-3 grant increase for the class-size reduction (CSR) grade span adjustment is \$738 per ADA, and the grade 9-12 base grant per ADA is increased by \$223 in recognition of the need for CTE courses provided to students in the secondary grades.

School districts are entitled to supplemental increases equal to 20% of the adjusted base grant (includes CSR and CTE funding) for the percentage of enrolled students who are English learners, eligible for the free and reduced-price meals program, or in foster care. An additional 50% per-

pupil increase is provided as a concentration grant for each eligible student enrolled beyond 55% of total enrollment.

Pupil transportation and Targeted Instructional Improvement Grants continue as separate add-ons to the LCFF allocations and do not receive a COLA.

The District works with the Los Angeles County Office of Education (LACOE) and School Services of California (SSC) to develop multi-year LCFF revenue assumptions. The table below captures current projections.

LCFF	2019-20	2020-21	2021-22	2022-23
COLA	3.26%	0%	0%	0%
Effective deficit factor	0%	-7.92%	-7.92%	-7.92%
Funded ADA	17,431.58	17,058.14	16,799.94	16,464.87
% change in funded ADA	(1.83%)	(2.14%)	(1.51%)	(1.99%)
Funding per ADA	\$11,004	\$10,123	\$10,104	\$10,107
% change in funding per ADA	3.20%	-8.01%	-0.002%	-0.00%

At the time of publication, the State of California has not adopted its 2020-21 fiscal year budget. The preceding numbers will be revised, if necessary, based on the actual state budget. There may be delays in the state budget adoption due to the changing financial conditions from the COVID-19 pandemic.

Discretionary Funds

For the second consecutive year, Governor Newsom's State Budget does not propose any one-time Proposition 98 discretionary funding for school districts, charter schools, or COEs.

Deferrals

Unfortunately, the May Revision proposal brings back deferrals. For those who were in school agencies during the Great Recession, one will recall that deferrals are a cash flow management

tool for the state, which require careful cash management by school agencies as they bridge the time gap between apportionments. The Governor proposes deferring approximately \$1.9 billion of LCFF funding in June 2019–20 to July in 2020–21. Further, LCFF deferrals are needed in 2020–21, increasing by \$3.4 billion to \$5.3 billion in total apportionments deferred to 2021–22. The Newsom Administration proposes that a process be established for LEAs to seek an exemption from the 2020–21 apportionment deferrals if they create a documented hardship, similar to what was provided for some of the cash deferrals implemented during the Great Recession.

Flexibilities for LEAs

Recognizing the tremendous challenges LEAs face, the May Revision proposal attempts to balance the impact on public education stakeholders while maintaining the expectation that schools continue to make progress closing the achievement gap for students with disabilities, low-income students, English language learners, youth in foster care, and homeless youth. In order to balance these objectives, a number of proposed flexibilities are included in the Governor’s May Revision and many will require statutory changes to be implemented. The major areas of flexibility are detailed below.

Fiscal flexibilities include:

- Exemptions for LEAs if apportionment deferrals create a documented hardship
- The authority for LEAs to exclude state pension payments on behalf of LEAs from the calculation of required contributions to routine restricted maintenance
- Increased limits on LEA internal inter-fund borrowing to help mitigate the impacts of apportionment deferrals, and the maximum limit of borrowing between funds would increase from 75% to a new temporary maximum of 85%—this practice would be subject to public hearing
- The authority to use proceeds from the sale of surplus property for one-time General Fund purposes
- An extension of the statutory timelines to address the annual LEA audit due to COVID-19

Programmatic flexibilities include:

- Options for specified special education staff to utilize technology-based options to serve students
- Extension of the deadline for transitional kindergarten teachers to obtain 24 college units of early childhood education, from August 1, 2020, to August 1, 2021
- Migrant Education Program: the ability to allow summer programs to be offered through distance learning for the 2020 calendar year; the instructional minutes requirement waived for summer school instruction in 2020 (LEAs are encouraged to offer the minimum number of minutes to the extent practical); suspension of the requirement that school

districts, county offices of education, and community college districts make facilities available for migrant summer programs in 2020 if facilities are closed due to COVID-19

While acknowledging the proposed flexibilities are not comprehensive or exhaustive, the administration states its openness to explore expanded flexibilities to protect core services and minimize the impact on students due to reduced funding.

Special Education

Despite the dire economic circumstances, the Governor maintains a commitment to Special Education and improving outcomes of students with disabilities. The proposed May Revision continues the Governor's January Budget proposal to increase Special Education base rates to \$645 per student (reflects suspension of the COLA). The current statewide target rate (STR) is \$557.27 so the increase per student for those LEAs receiving the average STR will be \$87.73 (15.74% increase). With the suspension of the COLA, those LEAs funded above \$645 per ADA would not receive an increase. As in January, the proposal would apportion this base funding on a three-year rolling average of LEA ADA (but still allocated to Special Education Local Plan Areas) and would maintain the current funding model's categorical programs until a later date.

The May Revision also includes \$15 million in federal Individuals with Disabilities Education Act (IDEA) funds for the Golden State Teacher Scholarship Program to increase the number of fully-prepared special education teachers in the state (this has been a long-standing shortage area).

The Governor also proposes to utilize \$7 million in IDEA funds to assist LEAs in developing regional alternative dispute resolution services and statewide mediation services for cases arising from the pandemic and distance learning service delivery for students with disabilities.

The two workgroups to study current governance and accountability structures for special education service delivery and student outcomes remain in the budget but the \$1.1 million in funding was transferred from Proposition 98 to IDEA funding. In addition, \$600,000 in federal IDEA funds are proposed for a work group to study out-of-home care funding to better align with existing provisions to provide the service and to develop an Individualized Education Program addendum for distance learning.

CalSTRS and CalPERS Payments

In times of plenty, the 2019–20 State Budget included \$3.15 billion non-Proposition 98 General Fund payment on K–14 employers' behalf to the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) Schools Pool. A

portion of the payment immediately paid down the CalSTRS and CalPERS employer contribution rates in 2019–20 and 2020–21 and the remaining \$2.3 billion was sent directly to the retirement systems towards the long-term unfunded liability of each system.

Instead, the Newsom Administration proposes to redirect that \$2.3 billion to further reduce employer contribution rates in 2020–21 and 2021–22. This reallocation of the same resources will reduce the CalSTRS employer rate from 18.4% to approximately 16.15% in 2020–21 and from 18.2% to 16.02% in 2021–22. The CalPERS employer contribution rate will be reduced from CalPERS recently set rate for 2020–21 of 22.68% to 20.7% and CalPERS 2021–22 estimated rate of 24.6% to 22.84%.

Investing Federal CARES Act Funds

The Governor proposes to use discretionary federal funds available through the CARES Act to address learning loss related to COVID-19 school closures. California is receiving \$355 million total in the Governor’s Emergency Education Relief (GEER) Fund which must be used for LEAs, higher education, or other education related entities to address the impact the coronavirus pandemic has had on students and families. The state also is receiving \$9.5 billion total in the Coronavirus Relief Fund (CRF), which can be used more broadly for any necessary expenditures incurred because of COVID-19.

The Governor proposes to use the \$355 million of GEER funds and \$4 billion of the CRF money to invest \$4.4 billion total for LEAs to mitigate learning loss. Funds will be allocated to LEAs using a formula that considers the number of students with disabilities, low-income students, English learners, youth in foster care, and homeless youth served by the LEA. These funds may be used for the following activities:

- Extending the instructional school year by implementing an earlier start date or increasing the number of instructional minutes or days
- Providing additional academic services for students, such as diagnostic assessments of student learning needs, or devices and connectivity for in-classroom and distance learning
- Learning supports that begin prior to the start of the school year, and continuing into the school year
- Student supports to address other barriers to learning, such as health, counseling, or mental health services; professional development in distance-learning for teachers and parents; access to school breakfast and lunch programs; or programs to address student trauma and social-emotional learning

In addition, the Governor also unveils in the May Revision proposal how he proposes to invest approximately \$165 million that the state is receiving in federal Elementary and Secondary School Emergency Relief (ESSER) funds, also through the CARES Act. Grants totaling \$100 million will go

to county offices of education for the purpose of developing networks of community schools and coordinating health, mental health, and social service supports for high-needs students. \$63.2 million will be used to provide training and professional development for educators that is focused on closing opportunity gaps, addressing trauma-related health and mental health barriers to learning, and developing strategies to support necessary changes in the educational program, such as distance learning and social distancing. The remaining \$1.5 million of the state-level ESSER funds will be provided to the California Department of Education (CDE) for state operations associated with the COVID-19 pandemic.

Categorical Cuts

The May Revision proposes savings totaling \$352.9 million by reducing funding for various categorical programs. If federal funds materialize, then these cuts may be reversed. Funding for the following programs will be reduced by the following amounts:

- After School Education and Safety: \$100 million
- K–12 Strong Workforce Program: \$79.4 million
- Career Technical Education Incentive Grant Program: \$77.4 million
- Adult Education Block Grant: \$66.7 million
- California Partnership Academies: \$9.4 million
- Career Technical Education Initiative: \$7.7 million
- Exploratorium: \$3.5 million
- Online Resource Subscriptions for Schools: \$3 million
- Specialized Secondary Program: \$2.4 million
- Agricultural Career Technical Education Incentive Grant: \$2.1 million
- Clean Technology Partnership: \$1.3 million

Early Childhood Education: Child Care, State Preschool, and Kindergarten

A hallmark of the Newsom campaign to the Governor’s office, early childhood continues to be a priority in the May Revision proposal; however, even it is not spared from having to absorb its fair share of cuts to help the state address the budget deficit. Similar to other January proposals, Governor Newsom pulls back on some of the investments he planned for childcare and preschool programs when the state expected a State Budget surplus. This included funding additional child care slots and inching ever closer to achieving universal targeted preschool in California. Additionally, the May Revision proposal captures savings from programs that were funded in the 2019 Budget Act like funding for improving the quality of the workforce and the renovation of existing, as well as the construction of new, preschool and child care facilities to house anticipated growth.

After multiple years of increasing the reimbursement rates for state subsidized child development programs, the May Revision proposes to suspend the statutory 2.31% COLA and reduce the Standard Reimbursement and Regional Market Rates for child care and preschool by 10%.

You may recall that Governor Newsom proposed the creation of a new Department of Early Childhood under the California Health and Human Services Agency to consolidate all child development programs except the State Preschool Program. Given the resources necessary to create the new department, the May Revision proposal modifies that plan and instead proposes to transfer child care programs administered by the Department of Education to the Department of Social Services and funds the transfer with \$2 million in state general funds. The Governor offers that this modified proposal achieves the goal of consolidating the state's early care programs and eases the administration of collective bargaining for family childcare providers with the passage of Assembly Bill 378 (Chapter 385, 2019).

Finally, the May Revision proposes to use the \$350 million California received from the federal CARES Act for child care to hold providers harmless as a result of COVID-19, provide one-time stipends for state-subsidized childcare providers to offer care during the COVID-19 crisis, increase access for at-risk children and children of essential workers, and to ensure that families do not have to pay childcare and/or preschool fees during such difficult times.

K-3 Grade Span Adjustment (GSA)

The requirement to receive the K-3 GSA are unchanged in the Governor's Budget. School districts will need to prepare to further reduce class sizes in grade levels transitional kindergarten through third grade by the Governor's Budget proposed gap closure percentage using the difference between the 2019-20 calculated average class enrollment by school site and the average of 24 students per class per school site, rounded to the nearest half or whole integer, unless the collective bargaining exception applies to our District. At Hacienda La Puente, K-3 class sizes are at the average of 24 students per class.

K-12 School Facilities

The State Budget proposal does not include any significant new initiatives for school facilities. It acknowledges the Public Preschool, K-12, and College Health and Safety Bond Act (Act), which will appear on the March 2020 ballot as Proposition 13 and reforms the School Facility Program (SFP).

Similar to his first budget last year, the Governor's 2020–21 State Budget proposal includes the sale of an additional \$1.5 billion in bonds for 2020–21 to support the SFP—funding that will go to address the backlog of school districts and charter schools waiting for state funds to become available.

Lastly, the Budget for 2020–21 proposes diverting a portion of the funds allocated for school districts to retrofit and construct facilities to support full-day kindergarten programs. As part of the 2019–20 Adopted Budget, \$300 million was allocated to encourage school districts to increase access to students in kindergarten—particularly through the conversion of part-day to full-day programs—by retrofitting existing or constructing new kindergarten facilities. The Budget proposal looks to dedicate an unspecified portion of these funds to support the construction of preschool facilities on school campuses. Assuming passage of Proposition 13, the Administration would also introduce language to provide new construction and modernization per pupil grant enhancements for the construction or modernization of facilities to expand preschool programs.

While school facilities investments remain a priority under the Governor, it is likely that the financial impacts from the COVID-19 pandemic will negate much or all of these proposed investments for the 20-21 budget and beyond.

Local Revenue

Interest income is based on cash in county treasury and cash being held with a fiscal agent.

COVID-19 Pandemic Impact – The Economy and Revenues

As all of us sat sheltered-in-place for the last two months, wondering when we might be able to resume our pre-COVID-19 lives, we knew that this virus was attacking our economy as well as the health of too many victims. In fact, before this crisis, the state had been enjoying the longest economic expansion in history and anticipated a State Budget surplus of nearly \$6 billion going into 2020–21. Unemployment had reached historic lows both across the nation and in the state, and the average Californian's income increased by 25% since the Great Recession.

Now, economists expect the national gross domestic product to decline between 26% to 40% in the second quarter of this year, and California anticipates losing over 22% of revenues that we expected at the time the Governor released his relatively joyous January Budget proposal—mostly from the “big three” taxes of personal income, sales and use, and corporation tax. By his estimation, the “big three” taxes will be down from January estimates by:

- 27.2% for the Sales and Use Tax
- 25.5% for the Personal Income Tax
- 22.7% for the Corporation Tax

These revenues make up the lion's share of the revenue the state relies on to fund most of its major programs, including education and child care. The May Revision proposal assumes that the state faces a \$54 billion State Budget deficit as it heads into the fiscal year 2020–21. According to the Governor's May Revision, this estimate includes a \$41 billion loss in state revenue compounded by the added costs of increases in the number of Californians participating in state-subsidized programs. No one knows the path that the COVID-19 recession will take, and if the federal government will provide any additional relief beyond the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Federal action could help to mitigate this devastating hit to the national and state economy and the real losses that Americans and Californians feel as a result.

Rainy Day Fund

Over the last several years, the state has been making consistent deposits into the Budget Stabilization Account (Rainy Day Fund), which currently stands at \$16.2 billion. In order to meet the constitutional requirement to balance the budget, the May Revision proposes to draw down the entirety of the state's Rainy Day Fund over three years, including nearly half (\$7.8 billion) of the current balance in fiscal year 2020–21. The reason that the state cannot use the entire \$16.2 billion in the 2020–21 State Budget year is because Proposition 2 (2014), which created the Rainy Day Fund, stipulates that a withdrawal may not exceed half of the Rainy Day Fund balance in the first year of a budget emergency.

Impact on Proposition 98 and Education Funding

Adopted by state voters in 1988, Proposition 98 sets in the State Constitution a series of complex formulas that establish the minimum funding level for K–12 education and community colleges from one year to the next. This target level is determined by prior-year appropriations that count toward the guarantee and (1) workload changes as measured by the change in average daily attendance (ADA), and (2) inflation adjustments as measured by the change in either per capita personal income or per capita state General Fund revenues, whichever is less.

The Governor's January Budget provided some year-over-year increases, but COVID-19 has erased any such gains. The May Revision proposal provides a much more sobering picture for the Proposition 98 guarantee over the three budget years (2018–19, 2019–20, and 2020–21), due to a precipitous drop in General Fund revenues as a result of the economic crisis currently being

experienced across the nation, yet felt more keenly in California given the breath and size of our economy.

The Governor's May Revision estimates that the minimum guarantee will decline approximately 23% from the 2019 State Budget Act over the three-year budget period. However, the May Revision is also proposing supplemental appropriations above the constitutionally required Proposition 98 funding level—from non-Proposition 98 funds—beginning in 2021–22 and going through 2023–24. The proposal provides for an allocation 1.5% of General Fund revenues per year up to a cumulative total of \$13 billion. While this will help accelerate the growth in the minimum guarantee in the long-term and increase the share of General Fund revenues to Proposition 98 in a Test 1 year from 38% to 40%, it does not blunt the cuts in the short-term.

In addition to other mitigation measures, the May Revision proposal also reflects the withdrawal of all of the funding in the Public School System Stabilization Account, which was projected to be approximately \$524 million in 2019–20 at the Governor's January Budget. This will help offset the decline in the minimum guarantee though it only reflects 3.5% of the total \$15.1 billion loss, so its effect is minimal.

Current- and Prior-Year Minimum Guarantee

Proposition 98 funding levels have decreased from the Governor's January Budget for both 2018–19 and 2019–20. This is a reversal from January, where the funding levels for both 2018–19 and 2019–20 had increased from the 2019 State Budget Act due largely to an increase in property tax and General Fund revenues. For the current year, the May Revision proposal adjusts the Proposition 98 guarantee down by \$4.2 billion from the Governor's January Budget for an estimated \$77.4 billion. In 2018–19, a modest increase of \$300 million is reflected, increasing the minimum guarantee from \$78.4 billion to \$78.7 billion.

2020–21 Minimum Guarantee

For 2020–21, the May Revision proposes an even larger decline, with the Proposition 98 guarantee at \$70.5 billion, a decrease of \$13.5 billion from the Governor's January Budget and an almost \$7 billion decrease year over year. The guarantee is still projected to be based on Test 1—funding based on education's proportion of General Fund revenues in 1986–87, which is estimated at 38%. Though, as noted above, this is proposed to be increased over the next four years to 40% by 2023–24.

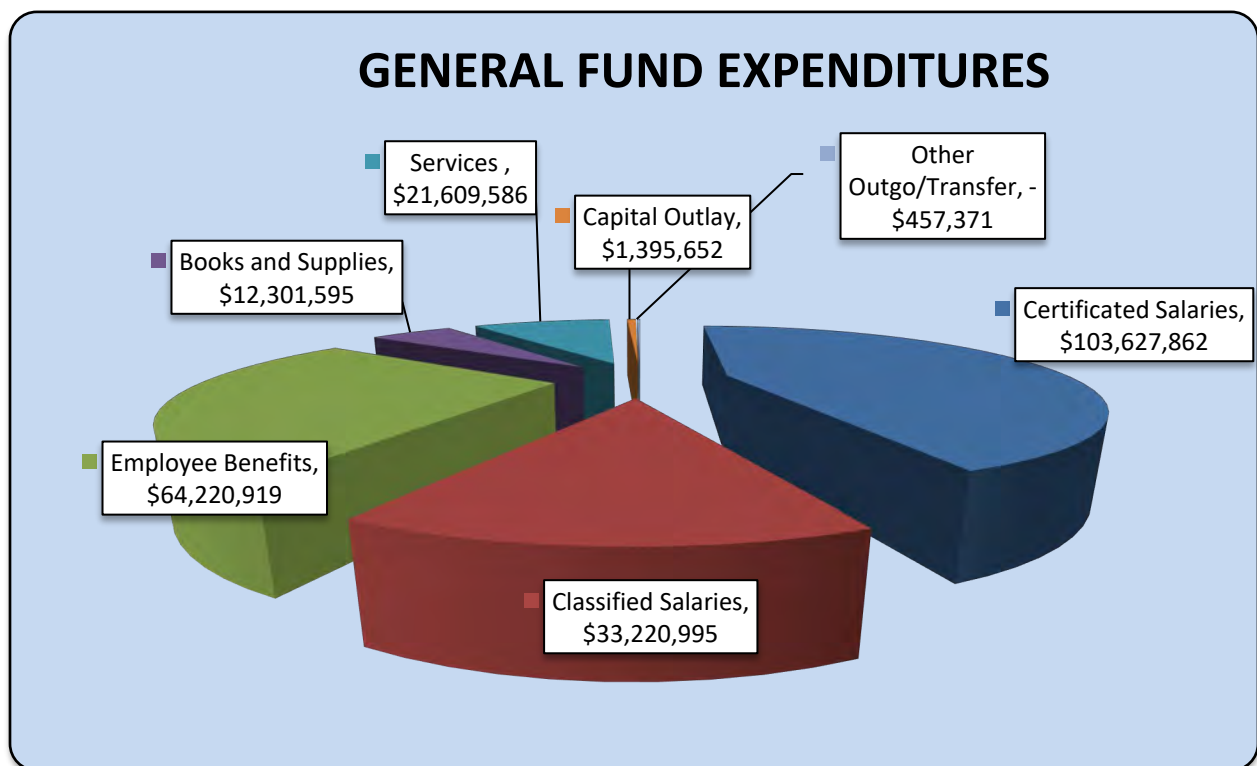
It is clear with the financial news coming out along with the high uncertainty that future funding will be decimated. With that in mind, the District must prepare for the funding cuts coming. The

District will have to ensure tight spending controls are in place so that essential spending related to only instructional and safety are incurred in the next several fiscal years.

Cost-of-Living Adjustment and Average Daily Attendance

While the May Revision proposal acknowledges the statutory cost-of-living adjustment (COLA) of 2.31%—just slightly higher than the 2.29% included in the January State Budget proposal—it suspends the COLA in 2020–21, 2021-22, and 2022-23 for all eligible programs, including LCFF, Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers, American Indian Early Childhood Education, and the Mandate Block Grant. The Governor’s May Revision confirms the continued decline in statewide ADA for the upcoming fiscal year—with declines going from the 0.33% estimated in January to 0.67%.

EXPENDITURES



Salaries and Benefits

The District’s most valuable resource, other than the students the District serves, is its workforce. The value of the District’s nearly 2,000 employees is emphasized in the 2020-21 budget. Since the 2013-14 fiscal year, the state has provided districts with a combination of ongoing funding

and one-time funding. The District has accordingly invested this funding in attracting, recruiting, supporting, and retaining a highly effective and diverse workforce.

Staffing budgets are based on current and actual information available at the time the budget is finalized. Employee step and column increases are applied based on the salary schedules.

The increase in total compensation is comprised of ongoing salary increases, health and welfare benefits, and statutory benefits. Given the District's commitment to and belief in a highly effective and diverse workforce in order to achieve transformational outcomes for student, the District's budget will continue to prioritize investments in the workforce. Unfortunately, mandated and unfunded statutory benefits are straining the District's financial future.

Health and welfare benefits are budgeted at the current district contribution rate of \$11,900 per full time equivalent employee.

The District's over 1,000 certificated employees are members of the California State Teachers' Retirement System (CalSTRS). CalSTRS is funded through member contributions, contributions from the state, and contributions from employers like Hacienda La Puente Unified, with all three rates determined at the state level. Facing a \$73.7 billion funding gap, Assembly Bill 1469 was signed into law by Governor Brown as part of the 2014-15 budget. Under the CalSTRS 2014 Funding Plan, employer contributions will increase from the historic 8.25% rate every year for the next seven years, up to 16.15% in 2020-21 and to 18.1% in 2022-23 and 2023-24.

Similarly, the District's almost 1,000 classified employees are members of the California Public Employees' Retirement System (CalPERS). CalPERS retirement benefits are funded through contributions paid by members, earnings from CalPERS investments, and contributions from contracting employers like Hacienda La Puente Unified. The District's contribution rates are determined at the state level by periodic actuarial valuations. For years, the employer contribution rate for CalPERS was under 10%. Beginning with the 2015-16 fiscal year, CalPERS started to collect significantly increased employer contributions to address the system's over \$60 billion unfunded liability. This action is dramatically increasing the cost to the District. The employer contribution is 20.70% for 2020-21, which represents a 4.696% increase over the 2019-20 rate of 19.721%. The CalPERS rate is projected to increase to 26.2% by 2023-24.

The District has budgeted over \$36.9 million of general fund expenditures for CalSTRS and CalPERS in 2020-21. The District has no ability to mitigate the continually increasing employer costs of these statutory retirement system without increased funding from the state.

As shown in the table below, for 2020-21 through 2022-23 the projected COLA is 0% and will not keep pace with the increased employer contribution rates for CalSTRS and CalPERS. These mandated and unfunded costs will preclude the District from making other expenditures.

Statutory Rate	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
COLA	3.70%	3.26%	0%	0%	0%	2.26%
CalSTRS rate	16.28%	17.10%	16.15%	16.02%	18.10%	18.10%
CalPERS rate	18.06%	19.72%	20.70%	22.84%	25.50%	26.20%

Reserves

Districts with fewer than 30,000 students are required to maintain a reserve for economic uncertainties equal to at least 3% of the general fund. The District's prudence and the state's accelerated investment in California's public education system allowed the District to maintain healthy reserves. While the District's prudence remains, the increased investments in public education from the state do not. Decreased funding projections from the state coupled with increased mandated and unfunded statutory benefits have dramatically affected the District's reserves in future years. The District remains above the required minimum through the 2022-23 fiscal year, as shown in the table below. However, these reserves are lower than desired and the District will be working to reduce ongoing obligations absent improved and ongoing funding from the state. The Legislature continues to debate potential changes to the cap on school district reserves. The potential of the reserve cap being triggered, much like the CalSTRS and CalPERS increases, challenges the District's ability to locally plan for its financial future. In addition to the above mentioned, the District needs the reserve to be greater than the minimum to mitigate the impact of declining enrollment and manage cash flow.

Further uncertainties due to the COVID-19 pandemic require the District to maintain sufficient reserves in the next budget year and two subsequent years. While the District continues to maintain greater than the minimum required reserves, the District will have to continually monitor the huge negative impacts the COVID-19 pandemic continues to have on the school education system.

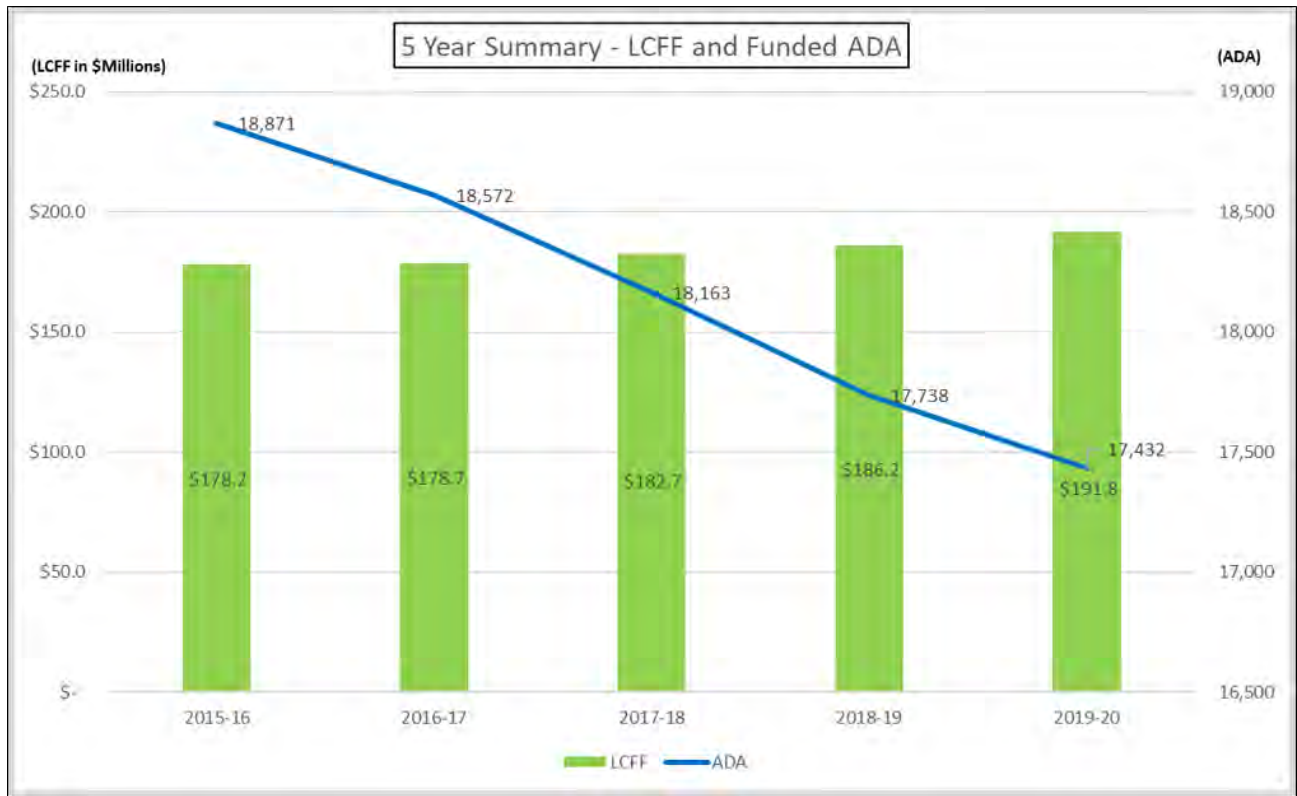
Reserves	2019-20	2020-21	2021-22	2022-23
Total General Fund Expenditures (GF)	\$254,326,682	\$235,919,238	\$230,148,068	\$225,958,542
Minimum Required Reserve as a % of GF	3%	3%	3%	3%
Minimum Required Reserve in Total Dollars	\$7,632,801	\$7,077,578	\$6,904,443	\$6,778,757
Projected Reserves as a % of General Fund	11.65%	10.45%	8.61%	7.67%
Reserve Above the Minimum Required Unrestricted	\$21,994,398	\$17,566,294	\$12,907,676	\$10,561,016

HLPUSD LCFF AND FUNDED ADA

A new formula under the May Revise is a Deficit Factor applied all three fiscal year, bringing the Cost of Living Adjustment (COLA) to a negative rate all three years. This budget assumes the normal two percent (2%) reduction in ADA due to decline enrollment across the District. It will resulted the revenue shortfall is \$70.6 million over the three year periods – 2020-21, 2021-22 and 2022-23. Upon the opening of schools on August 5, 2020, if the decline enrollment would be higher or lower, the District will make an appropriate adjustment to reflect the changes in the budget.

As the result of the May Revise, if the Budget passed and signed by the Governor using the May Revision's assumption, Hacienda La Puente Unified School District will need to implement the cut in the amount of \$18,552,857 in 2020-21, \$24,130,396 in 2021-22 and \$27,911,611 in 2022-23 which will total to be \$70,594,864 over three years.

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
COLA Rate	2.31%	2.48%	3.28%
Deficit Factor	-10.00%	-12.18%	-14.95%

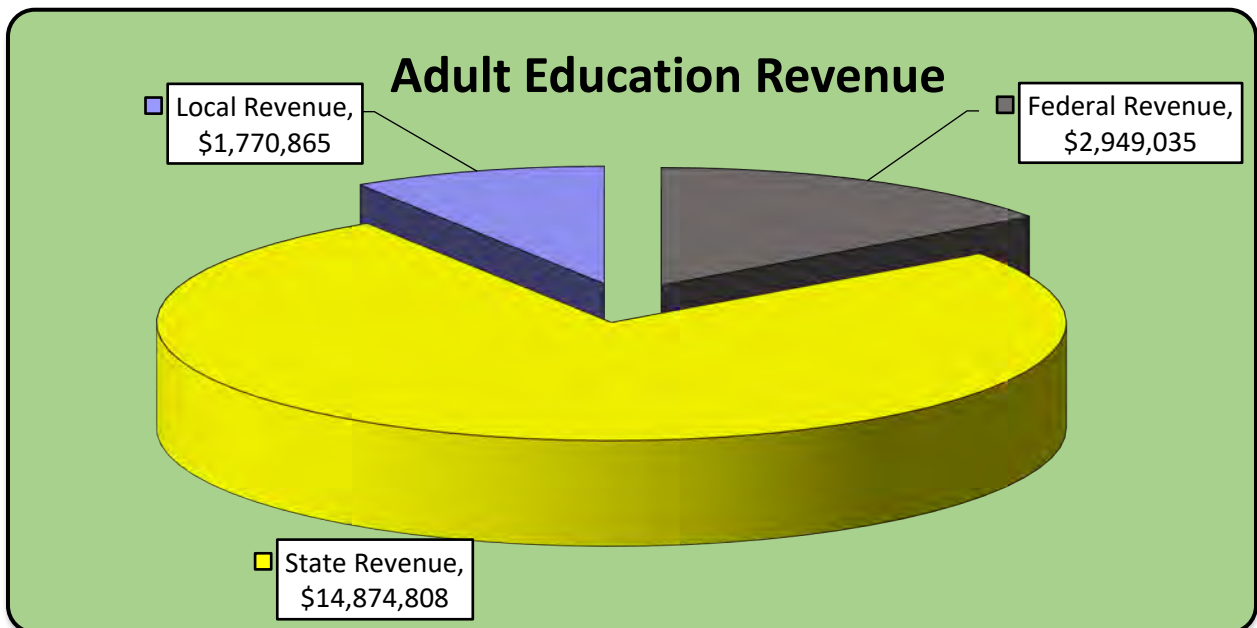


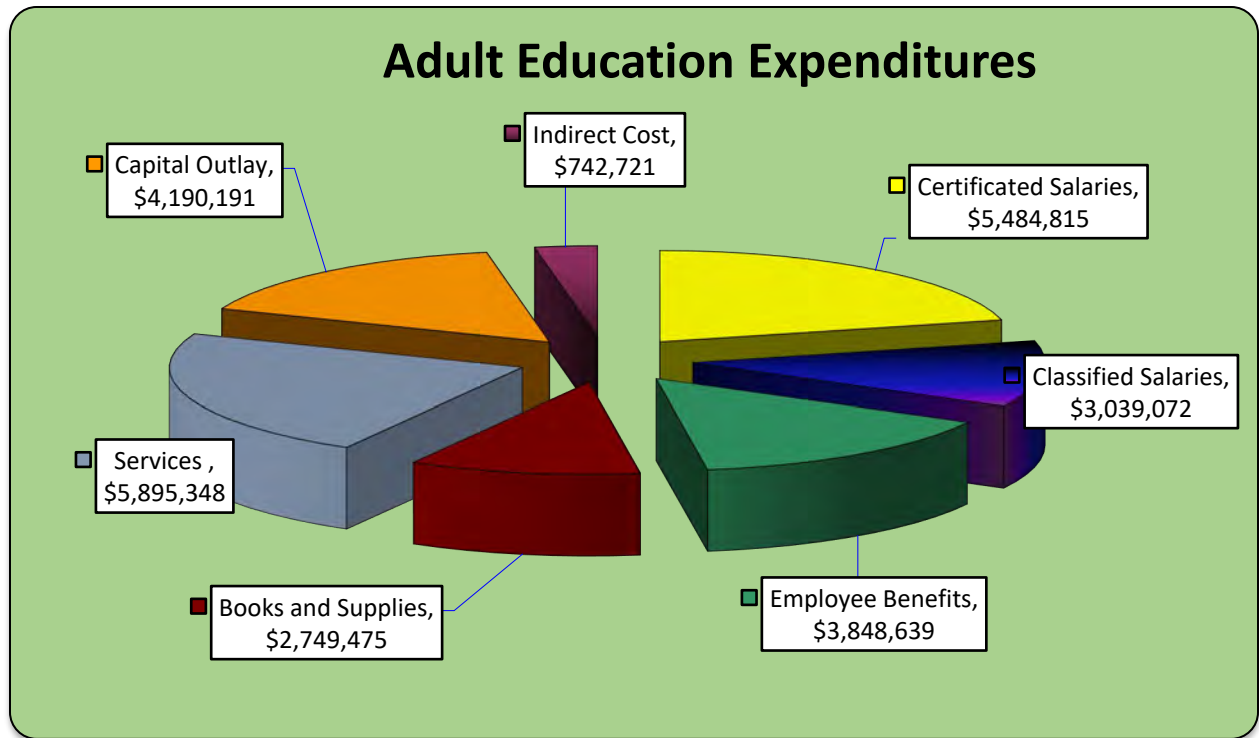
2% Reduction in ADA (Normal Trend)

LCFF revenue estimates:	2020-21	2021-22	2022-23
Pre-COVID-19	\$ 191,817,786	\$ 193,583,091	\$ 193,583,091
Post-COVID-19	\$ 173,264,929	\$ 169,452,695	\$ 165,671,480
Better/(Worse)	\$ (18,552,857)	\$ (24,130,396)	\$ (27,911,611)
Total Revenue shortfall due to COVID-19 over 3 years	\$ (70,594,864)		

ADULT EDUCATION FUND – FUND 11

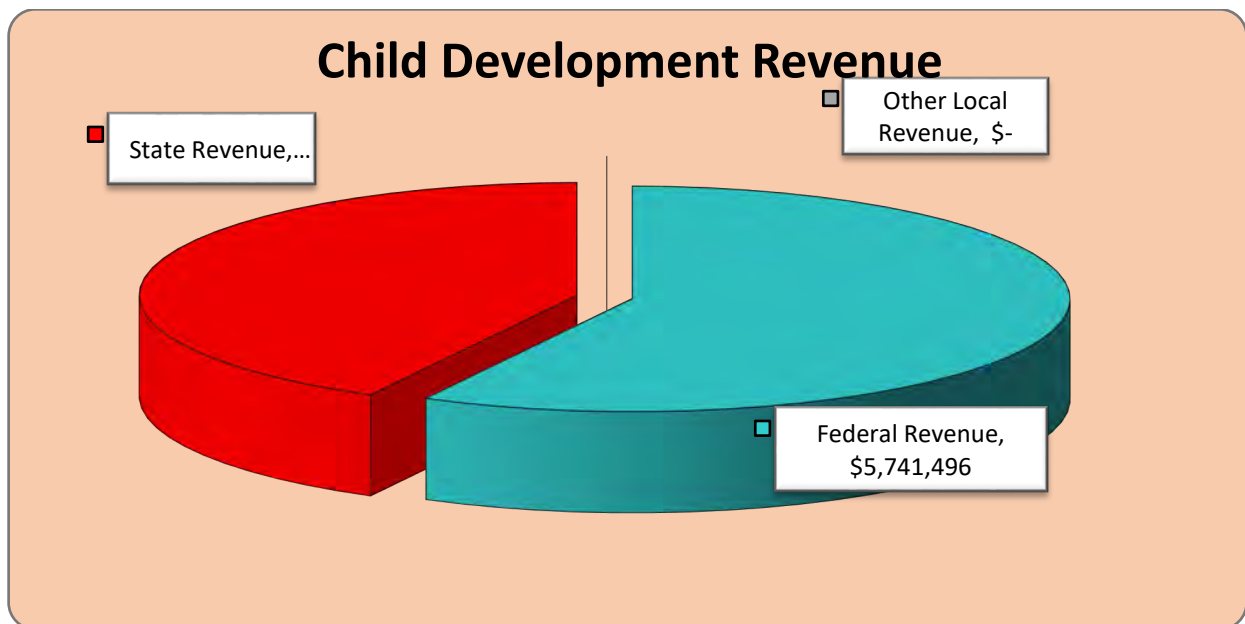
In 2020-21, funding will be provided by the Adult Education Regional Consortium block grant as follows:



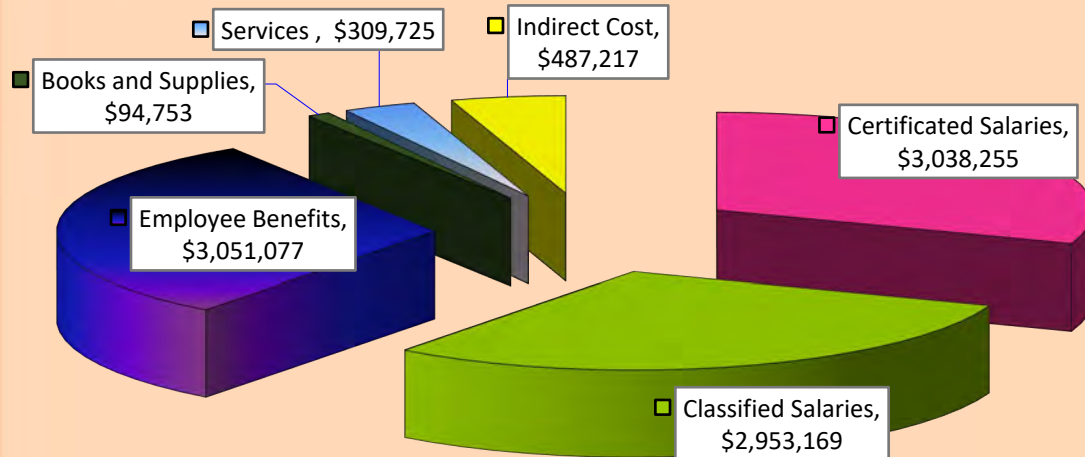


CHILD DEVELOPMENT FUND – FUND 12

The child development fund accounts for the District's participation in the California State Preschool Program. Revenues match expenses for this program on an annual basis, resulting in no fund balance.



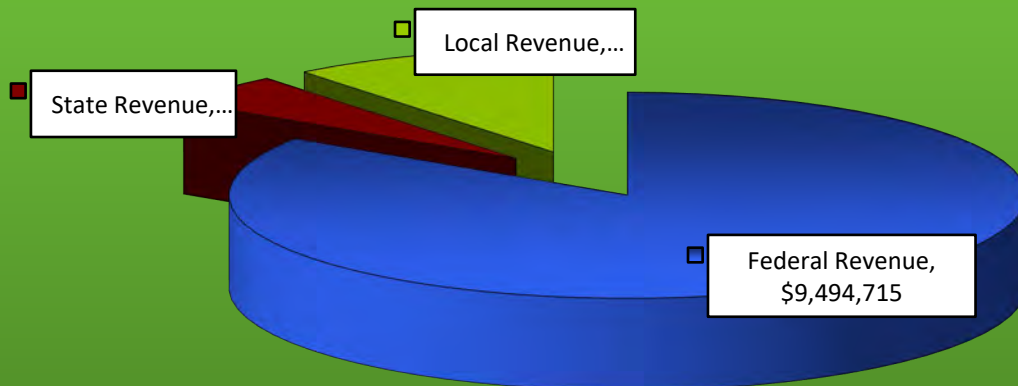
Child Development Expenditures

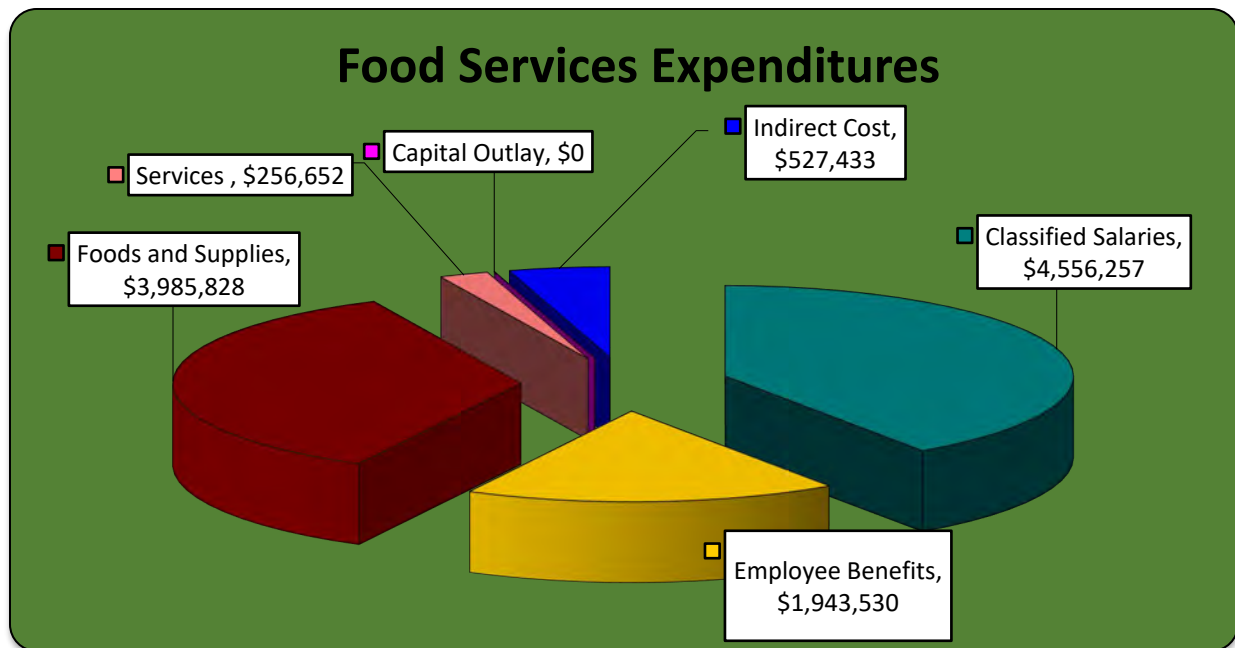


FOOD SERVICES FUND- FUND 13

The cafeteria fund captures all aspects of the District's student nutrition programs. For several years, revenue outpaced expenses and the fund balance exceeded the target. Employee and food costs have increased, services and meal offerings to students have been enhanced, and the number of students eligible for free meals has declined, all of which has created an operation deficit that must be addressed to avoid a future negative fund balance.

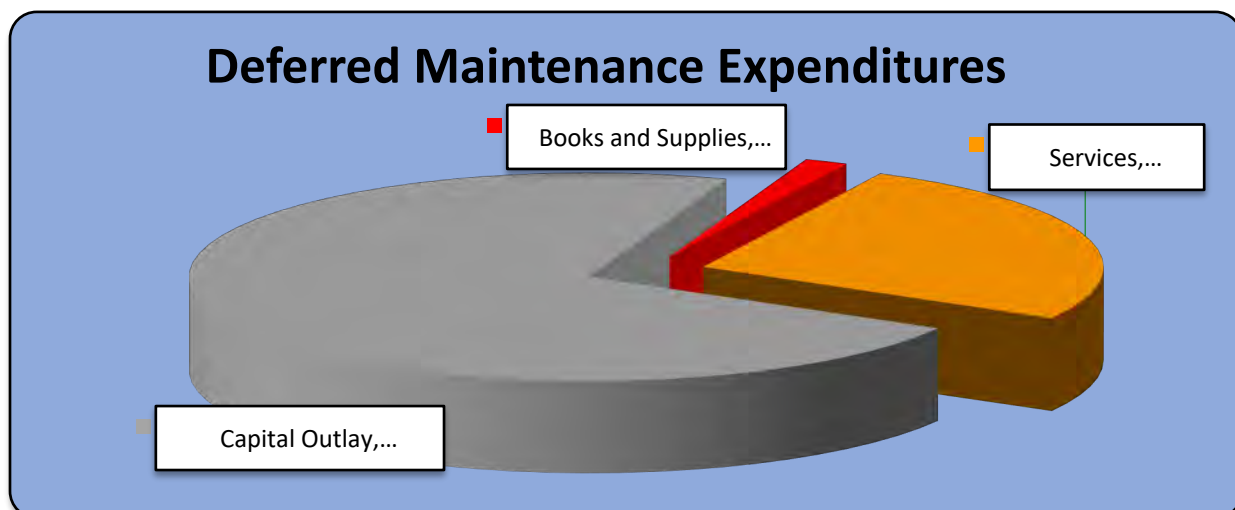
Food Services Revenue





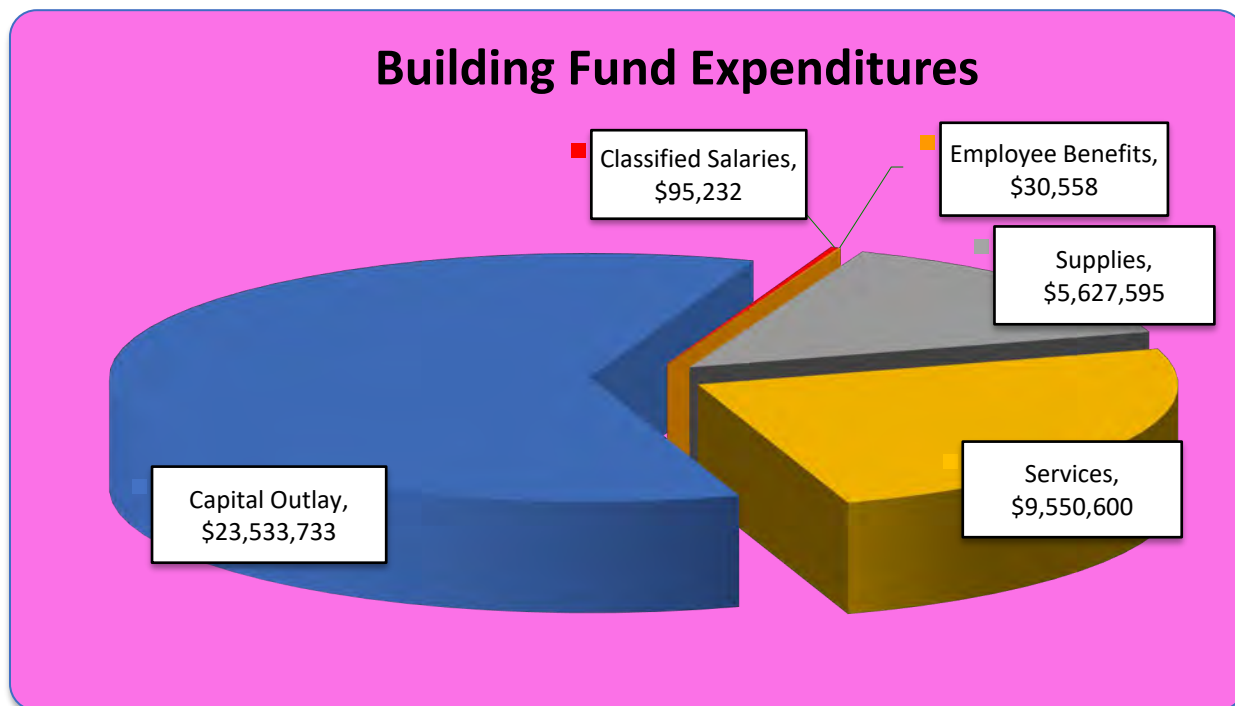
DEFERRED MAINTENANCE FUND – FUND 14

The deferred maintenance fund is used to account for major repair or replacement of plumbing, heating, air conditioning, electrical, roofing, and floor systems, the exterior and interior painting of school buildings, the inspection, sampling, and analysis of building materials, the inspection, identification, sampling, and analysis of building materials to determine the presence of lead-containing materials, the control, management, and removal of lead-containing material. While the District no longer receives separate funding for deferred maintenance, maintenance and facility needs throughout the District remains. Monies received in this fund are general fund via an interfund transfer.



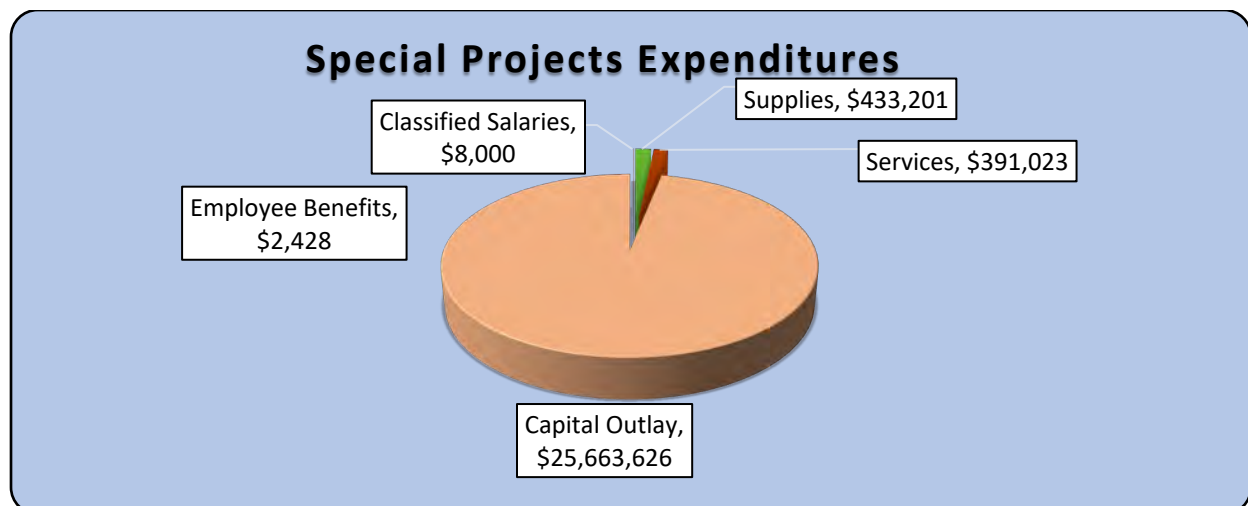
BUILDING FUND – FUND 21

This fund is used to account for the proceeds from the sale of bonds. Expenditures are planned at \$38.8 million for 2020-21.



SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS – FUND 40

The District previously issued certificates of participation (COPs) for facility improvement projects. Expenditures are planned at \$26.5 million for 2020-21. The projects includes Workman High School track and field, La Puente High School pool, and energy saving projects.



BOND INTEREST AND REDEMPTION FUND – FUND 51

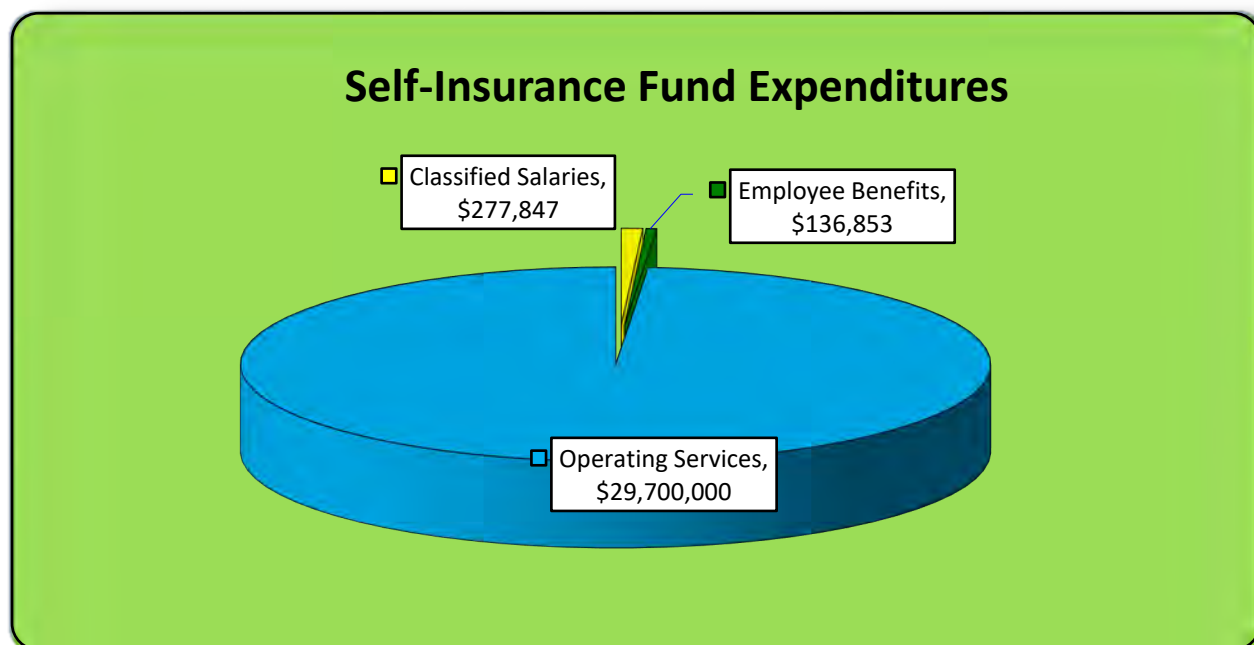
This fund is used for the repayment of bonds issued for the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

DEBT SERVICE FUND – FUND 56

The debt service fund is used to account for the payment of principal and interest on the COPs issuance. The principal financing source in this fund is from general fund via interfund transfer in.

SELF-INSURANCE FUND – FUND 67

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of the District. The two major sub funds in the self-insurance fund are health and welfare insurance and workers' compensation. Expense transactions in the Self-Insurance Fund are restricted for the payment of claims, administrative costs, deductible insurance amount and cost of excess insurance and all other related costs that are associated with the Self-Insurance Fund.



CONCLUSION

The multi-year projections are projections, not forecasts. Projections are the mathematical results of today's decision based on a given set of assumptions. Forecasts, however, are predictions for the future. Projections are expected to be revised as various factors change – they are not predictions.

For 2020-21 and the next two subsequent years, the District follows recommendations from the state Department of Finance, Los Angeles County Office of Education, and School Services of California and uses the most conservative method in projecting LCFF funding.

Due to the COVID-19 pandemic, there is still much uncertainty on how deeply it will affect both revenues and expenditures. While the District used the Governor's May revision as guidance on the budgets, there is still the possibility that the outcomes are much worse than anticipated. Therefore, the District will have to monitor the negative impacts closely and make sure expenditures are managed in line with any further revenue reductions, as needed.

The budget report for the 2020-21 fiscal year indicates that the District will end the year with a positive ending fund balance as required by state law. It is recommended that the Board of Education certify to that effect.

On June 15, 2020, the Legislature passed the annual State Budget, meeting the June 15th constitutional deadline, but disagreements persist between the lawmakers and Governor Gavin Newsom. The Governor is not expected to sign the budget yet as negotiations push ahead.

Legislative leaders and the Governor have been negotiating the details of the Budget Act for weeks and it appears the two sides are close to reaching a deal. Listed below are some of the key agreements and differences between the legislative proposal and the Governor's May revision pertaining to K-12 education.

Areas of Agreement

Much is dependent on the Federal Government acting quickly to pass another COVID relief package for California and other states. Should that occur, the Governor and Legislature's budget proposals are very similar.

- Local Control Funding Formula – The LCFF would receive a 2.31% cost of living adjustment (COLA)
- K-12 Categorical Programs – All categorical programs, including Adult Education and Career Technical Education (CTE), would be fully funded
- Deferrals – A total of \$5.3 billion in deferrals in fiscal years 2019-20 and 2020-21

- Pension Obligations – A reallocation of \$2.3 billion in non-Proposition 98 funds to buy down CalSTRS and CalPERS school employers rates by about 2 percent over the next two fiscal years

Areas of Disagreement

If Congress fails to pass another COVID relief package, the Governor and Legislature's proposals differ substantially. The following areas will need resolution before the final budget is adopted. In the absence of federal relief, the parties have proposed the following:

- Cuts vs. Deferrals – The Governor is proposing a 10% cut to the LCFF and a roughly 50% cut to most K-12 categorical programs
 - The Legislature's package rejects the cuts and instead would defer an additional \$4.6 billion in school funding in 2020-21
 - Under the Legislature's plan, the LCFF would receive a 2.31% COLA and all K-12 categorical programs, including Adult Education and CTE, would be fully funded
- Timing of Triggers – The Governor's trigger cuts would take effect July 1, while the Legislature provides the Federal Government until September 1 to act before additional deferrals are triggered
- Special Education – The Governor is proposing augmenting base grant funding by \$645 million, whereas the Legislature is proposing using \$100 million of these funds for a high-cost, low-incidence pool. The Legislature also wants to retain the existing AB 602 distribution model, while the Governor proposes replacing it with a formula based on a three-year rolling average of total ADA
- Allocation of Federal Funds for Learning Loss – The Governor is proposing allocating \$2.9 billion in one-time federal funds only to districts that generate concentration grant funding
 - The Legislature is proposing allocating these funds to all districts in proportion to total LCFF funding
- ADA Hold Harmless – The Legislature is proposing an ADA hold harmless for LEAs for the 2020-21 school year, the Governor's May Revision did not include a hold harmless
- Instructional Minutes – The Legislature's proposal includes flexibility related to instructional minutes, while the Governor's package did not include any such flexibility

As a budget deal is a continued process and still on-going, we are not sure when it will be finalized. The District will update the budget to reflect any changes in the near future.

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:



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



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

Budget available for inspection at:

Public Hearing:

Place: Hacienda La Puente Unified School District
Date: June 22, 2020

Place: Hacienda La Puente Board Room
Date: June 25, 2020
Time: 07:30 PM

Adoption Date: _____

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Annie N. Bui

Telephone: 626-933-3820

Title: Interim Superintendent

E-mail: anniebui@hlpusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Dec 10, 2020	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 13,240,000.00
Less: Amount of total liabilities reserved in budget:	\$ 13,240,000.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Hal Longan

Title: Director - Risk Management

Telephone: 626-933-3860

E-mail: hlongan@hlpusd.k12.ca.us

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,029.49	17,029.49	17,377.03	16,767.75	16,767.75	17,029.49
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,029.49	17,029.49	17,377.03	16,767.75	16,767.75	17,029.49
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	32.10	32.10	32.10	32.10	32.10	32.10
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	32.10	32.10	32.10	32.10	32.10	32.10
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,061.59	17,061.59	17,409.13	16,799.85	16,799.85	17,061.59
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	191,939,559.00	0.00	191,939,559.00	173,478,091.00	0.00	173,478,091.00	-9.6%
2) Federal Revenue		8100-8299	0.00	13,533,110.00	13,533,110.00	0.00	12,964,511.00	12,964,511.00	-4.2%
3) Other State Revenue		8300-8599	9,479,851.00	28,531,079.00	38,010,930.00	9,019,711.00	24,487,711.00	33,507,422.00	-11.8%
4) Other Local Revenue		8600-8799	2,122,183.00	1,526,855.00	3,649,038.00	919,945.00	6,262.00	926,207.00	-74.6%
5) TOTAL, REVENUES			203,541,593.00	43,591,044.00	247,132,637.00	183,417,747.00	37,458,484.00	220,876,231.00	-10.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	89,639,313.00	16,862,000.00	106,501,313.00	84,988,817.00	18,639,045.00	103,627,862.00	-2.7%
2) Classified Salaries		2000-2999	26,736,589.00	10,479,573.00	37,216,162.00	22,499,544.00	10,721,451.00	33,220,995.00	-10.7%
3) Employee Benefits		3000-3999	44,854,000.00	18,438,095.00	63,292,095.00	43,387,915.00	20,833,004.00	64,220,919.00	1.5%
4) Books and Supplies		4000-4999	4,951,892.00	13,774,623.00	18,726,515.00	4,028,381.00	8,273,214.00	12,301,595.00	-34.3%
5) Services and Other Operating Expenditures		5000-5999	15,409,127.00	8,418,264.00	23,827,391.00	10,166,811.00	11,442,775.00	21,609,586.00	-9.3%
6) Capital Outlay		6000-6999	2,625,436.00	3,510,000.00	6,135,436.00	15,500.00	1,380,152.00	1,395,652.00	-77.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	500,000.00	345,100.00	845,100.00	500,000.00	700,000.00	1,200,000.00	42.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,030,374.00)	813,044.00	(2,217,330.00)	(2,215,287.00)	457,916.00	(1,757,371.00)	-20.7%
9) TOTAL, EXPENDITURES			181,685,983.00	72,640,699.00	254,326,682.00	163,371,681.00	72,447,557.00	235,819,238.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,855,610.00	(29,049,655.00)	(7,194,045.00)	20,046,066.00	(34,989,073.00)	(14,943,007.00)	107.7%
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	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,303,626.00)	24,303,626.00	0.00	(24,929,393.00)	24,929,393.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,403,626.00)	24,303,626.00	(100,000.00)	(25,029,393.00)	24,929,393.00	(100,000.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,548,016.00)	(4,746,029.00)	(7,294,045.00)	(4,983,327.00)	(10,059,680.00)	(15,043,007.00)	106.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,175,215.13	46,533,063.40	78,708,278.53	29,627,199.13	41,787,034.40	71,414,233.53	-9.3%
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)			32,175,215.13	46,533,063.40	78,708,278.53	29,627,199.13	41,787,034.40	71,414,233.53	-9.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,175,215.13	46,533,063.40	78,708,278.53	29,627,199.13	41,787,034.40	71,414,233.53	-9.3%
2) Ending Balance, June 30 (E + F1e)			29,627,199.13	41,787,034.40	71,414,233.53	24,643,872.13	31,727,354.40	56,371,226.53	-21.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	41,787,034.40	41,787,034.40	0.00	31,727,354.40	31,727,354.40	-24.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,275,000.00	0.00	1,275,000.00	1,275,000.00	0.00	1,275,000.00	0.0%
Unused Vacation	0000	9760				775,000.00		775,000.00	
Donations	0000	9760				500,000.00		500,000.00	
Unused Vacation	0000	9760	775,000.00		775,000.00				
Donations	0000	9760	500,000.00		500,000.00				
d) Assigned									
Other Assignments		9780	20,719,398.13	0.00	20,719,398.13	16,291,294.13	0.00	16,291,294.13	-21.4%
Cash Flow	0000	9780				16,291,294.13		16,291,294.13	
Cash Flow	0000	9780	20,719,398.13		20,719,398.13				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,632,801.00	0.00	7,632,801.00	7,077,578.00	0.00	7,077,578.00	-7.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
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			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	123,125,272.00	0.00	123,125,272.00	104,663,804.00	0.00	104,663,804.00	-15.0%
Education Protection Account State Aid - Current Year		8012	29,419,051.00	0.00	29,419,051.00	29,419,051.00	0.00	29,419,051.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	785,032.00	0.00	785,032.00	785,032.00	0.00	785,032.00	0.0%
Timber Yield Tax		8022	97,126.00	0.00	97,126.00	97,126.00	0.00	97,126.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,442,959.00	0.00	2,442,959.00	2,442,959.00	0.00	2,442,959.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	36,070,119.00	0.00	36,070,119.00	36,070,119.00	0.00	36,070,119.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			191,939,559.00	0.00	191,939,559.00	173,478,091.00	0.00	173,478,091.00	-9.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			191,939,559.00	0.00	191,939,559.00	173,478,091.00	0.00	173,478,091.00	-9.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,822,645.00	3,822,645.00	0.00	3,822,645.00	3,822,645.00	0.0%
Special Education Discretionary Grants		8182	0.00	381,806.00	381,806.00	0.00	382,806.00	382,806.00	0.3%
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	38,269.00	38,269.00	0.00	31,708.00	31,708.00	-17.1%
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		6,289,434.00	6,289,434.00		4,688,754.00	4,688,754.00	-25.5%
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		670,934.00	670,934.00		598,045.00	598,045.00	-10.9%
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		462,243.00	462,243.00		417,897.00	417,897.00	-9.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		1,632,773.00	1,632,773.00		1,459,204.00	1,459,204.00	-10.6%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		1,632,773.00	1,632,773.00		1,459,204.00	1,459,204.00	-10.6%
Career and Technical Education	3500-3599	8290		150,006.00	150,006.00		150,006.00	150,006.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	85,000.00	85,000.00	0.00	1,413,446.00	1,413,446.00	1562.9%
TOTAL, FEDERAL REVENUE			0.00	13,533,110.00	13,533,110.00	0.00	12,964,511.00	12,964,511.00	-4.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		9,512,172.00	9,512,172.00		10,751,896.00	10,751,896.00	13.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	4,900,000.00	0.00	4,900,000.00	5,100,428.00	0.00	5,100,428.00	4.1%
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	720,784.00	0.00	720,784.00	722,581.00	0.00	722,581.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	2,624,702.00	921,253.00	3,545,955.00	2,575,779.00	0.00	2,575,779.00	-27.4%
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		3,454,305.00	3,454,305.00		2,880,890.00	2,880,890.00	-16.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		143,983.00	143,983.00		130,000.00	130,000.00	-9.7%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,932,226.00	1,932,226.00		328,211.00	328,211.00	-83.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,234,365.00	12,567,140.00	13,801,505.00	620,923.00	10,396,714.00	11,017,637.00	-20.2%
TOTAL, OTHER STATE REVENUE			9,479,851.00	28,531,079.00	38,010,930.00	9,019,711.00	24,487,711.00	33,507,422.00	-11.8%

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	550,000.00	550,000.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	77,000.00	77,000.00	0.00	0.00	0.00	-100.0%
Interest		8660	770,470.00	0.00	770,470.00	770,470.00	0.00	770,470.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,277,784.00	0.00	1,277,784.00	0.00	0.00	0.00	-100.0%
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	120,000.00	120,000.00	0.00	0.00	0.00	-100.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	73,929.00	779,855.00	853,784.00	149,475.00	6,262.00	155,737.00	-81.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,122,183.00	1,526,855.00	3,649,038.00	919,945.00	6,262.00	926,207.00	-74.6%
TOTAL, REVENUES			203,541,593.00	43,591,044.00	247,132,637.00	183,417,747.00	37,458,484.00	220,876,231.00	-10.6%

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	71,305,999.00	8,461,287.00	79,767,286.00	67,909,338.00	9,461,521.00	77,370,859.00	-3.0%
Certificated Pupil Support Salaries		1200	4,204,485.00	2,719,902.00	6,924,387.00	4,331,562.00	3,160,568.00	7,492,130.00	8.2%
Certificated Supervisors' and Administrators' Salaries		1300	9,796,680.00	1,086,726.00	10,883,406.00	8,812,405.00	1,084,289.00	9,896,694.00	-9.1%
Other Certificated Salaries		1900	4,332,149.00	4,594,085.00	8,926,234.00	3,935,512.00	4,932,667.00	8,868,179.00	-0.7%
TOTAL, CERTIFICATED SALARIES			89,639,313.00	16,862,000.00	106,501,313.00	84,988,817.00	18,639,045.00	103,627,862.00	-2.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	212,212.00	5,509,429.00	5,721,641.00	188,789.00	5,659,254.00	5,848,043.00	2.2%
Classified Support Salaries		2200	11,092,351.00	2,967,841.00	14,060,192.00	9,495,333.00	3,027,625.00	12,522,958.00	-10.9%
Classified Supervisors' and Administrators' Salaries		2300	4,304,867.00	439,459.00	4,744,326.00	3,532,063.00	420,969.00	3,953,032.00	-16.7%
Clerical, Technical and Office Salaries		2400	8,477,269.00	795,295.00	9,272,564.00	6,560,470.00	769,437.00	7,329,907.00	-21.0%
Other Classified Salaries		2900	2,649,890.00	767,549.00	3,417,439.00	2,722,889.00	844,166.00	3,567,055.00	4.4%
TOTAL, CLASSIFIED SALARIES			26,736,589.00	10,479,573.00	37,216,162.00	22,499,544.00	10,721,451.00	33,220,995.00	-10.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,047,949.00	10,162,594.00	25,210,543.00	16,711,161.00	11,899,240.00	28,610,401.00	13.5%
PERS		3201-3202	5,595,236.00	1,970,410.00	7,565,646.00	5,925,584.00	2,328,851.00	8,254,435.00	9.1%
OASDI/Medicare/Alternative		3301-3302	3,459,535.00	1,036,378.00	4,495,913.00	3,290,213.00	1,077,073.00	4,367,286.00	-2.9%
Health and Welfare Benefits		3401-3402	12,694,365.00	3,409,778.00	16,104,143.00	9,502,603.00	3,540,832.00	13,043,435.00	-19.0%
Unemployment Insurance		3501-3502	60,875.00	13,633.00	74,508.00	60,298.00	14,618.00	74,916.00	0.5%
Workers' Compensation		3601-3602	3,374,052.00	776,711.00	4,150,763.00	3,344,533.00	837,296.00	4,181,829.00	0.7%
OPEB, Allocated		3701-3702	4,621,988.00	1,068,591.00	5,690,579.00	4,553,523.00	1,135,094.00	5,688,617.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,854,000.00	18,438,095.00	63,292,095.00	43,387,915.00	20,833,004.00	64,220,919.00	1.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,078,499.00	4,158,209.00	5,236,708.00	198,584.00	4,174,956.00	4,373,540.00	-16.5%
Books and Other Reference Materials		4200	132,669.00	205,671.00	338,340.00	82,537.00	135,449.00	217,986.00	-35.6%
Materials and Supplies		4300	3,044,939.00	8,533,724.00	11,578,663.00	3,245,737.00	3,564,431.00	6,810,168.00	-41.2%
Noncapitalized Equipment		4400	695,785.00	877,019.00	1,572,804.00	501,523.00	398,378.00	899,901.00	-42.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,951,892.00	13,774,623.00	18,726,515.00	4,028,381.00	8,273,214.00	12,301,595.00	-34.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,040,908.00	3,040,908.00	0.00	2,754,681.00	2,754,681.00	-9.4%
Travel and Conferences		5200	336,522.00	203,134.00	539,656.00	292,771.00	206,200.00	498,971.00	-7.5%
Dues and Memberships		5300	71,815.00	6,380.00	78,195.00	74,157.00	6,715.00	80,872.00	3.4%
Insurance		5400 - 5450	2,013,576.00	0.00	2,013,576.00	1,147,113.00	1,147,113.00	2,294,226.00	13.9%
Operations and Housekeeping Services		5500	4,748,837.00	85,000.00	4,833,837.00	2,669,487.00	2,308,852.00	4,978,339.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,727,305.00	578,929.00	4,306,234.00	1,516,877.00	652,817.00	2,169,694.00	-49.6%
Transfers of Direct Costs		5710	(220,627.00)	220,628.00	1.00	(87,761.00)	87,761.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(30,088.00)	(56,480.00)	(86,568.00)	(22,701.00)	(27,000.00)	(49,701.00)	-42.6%
Professional/Consulting Services and Operating Expenditures		5800	4,051,238.00	4,310,245.00	8,361,483.00	3,905,912.00	4,054,017.00	7,959,929.00	-4.8%
Communications		5900	710,549.00	29,520.00	740,069.00	670,956.00	251,619.00	922,575.00	24.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,409,127.00	8,418,264.00	23,827,391.00	10,166,811.00	11,442,775.00	21,609,586.00	-9.3%

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	960,877.00	0.00	960,877.00	0.00	150,000.00	150,000.00	-84.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,526,275.00	2,906,500.00	4,432,775.00	500.00	1,090,652.00	1,091,152.00	-75.4%
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	138,284.00	510,000.00	648,284.00	15,000.00	10,000.00	25,000.00	-96.1%
Equipment Replacement		6500	0.00	93,500.00	93,500.00	0.00	129,500.00	129,500.00	38.5%
TOTAL, CAPITAL OUTLAY			2,625,436.00	3,510,000.00	6,135,436.00	15,500.00	1,380,152.00	1,395,652.00	-77.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	8,100.00	8,100.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	310,000.00	310,000.00	0.00	700,000.00	700,000.00	125.8%
Payments to County Offices		7142	500,000.00	27,000.00	527,000.00	500,000.00	0.00	500,000.00	-5.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			500,000.00	345,100.00	845,100.00	500,000.00	700,000.00	1,200,000.00	42.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(813,044.00)	813,044.00	0.00	(457,916.00)	457,916.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,217,330.00)	0.00	(2,217,330.00)	(1,757,371.00)	0.00	(1,757,371.00)	-20.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,030,374.00)	813,044.00	(2,217,330.00)	(2,215,287.00)	457,916.00	(1,757,371.00)	-20.7%
TOTAL, EXPENDITURES			181,685,983.00	72,640,699.00	254,326,682.00	163,371,681.00	72,447,557.00	235,819,238.00	-7.3%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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		100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues	8980		(24,303,626.00)	24,303,626.00	0.00	(24,929,393.00)	24,929,393.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(24,303,626.00)	24,303,626.00	0.00	(24,929,393.00)	24,929,393.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(24,403,626.00)	24,303,626.00	(100,000.00)	(25,029,393.00)	24,929,393.00	(100,000.00)	0.0%

Description			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	191,939,559.00	0.00	191,939,559.00	173,478,091.00	0.00	173,478,091.00	-9.6%
2) Federal Revenue		8100-8299	0.00	13,533,110.00	13,533,110.00	0.00	12,964,511.00	12,964,511.00	-4.2%
3) Other State Revenue		8300-8599	9,479,851.00	28,531,079.00	38,010,930.00	9,019,711.00	24,487,711.00	33,507,422.00	-11.8%
4) Other Local Revenue		8600-8799	2,122,183.00	1,526,855.00	3,649,038.00	919,945.00	6,262.00	926,207.00	-74.6%
5) TOTAL, REVENUES			203,541,593.00	43,591,044.00	247,132,637.00	183,417,747.00	37,458,484.00	220,876,231.00	-10.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		103,456,173.00	40,897,655.00	144,353,828.00	97,238,068.00	39,561,890.00	136,799,958.00	-5.2%
2) Instruction - Related Services	2000-2999		27,481,742.00	9,236,185.00	36,717,927.00	22,731,703.00	10,838,972.00	33,570,675.00	-8.6%
3) Pupil Services	3000-3999		11,122,451.00	7,808,952.00	18,931,403.00	11,340,091.00	9,045,117.00	20,385,208.00	7.7%
4) Ancillary Services	4000-4999		1,601,930.00	44,499.00	1,646,429.00	1,616,186.00	50,304.00	1,666,490.00	1.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		14,193,261.00	3,919,138.00	18,112,399.00	15,673,521.00	1,722,354.00	17,395,875.00	-4.0%
8) Plant Services	8000-8999		23,330,426.00	10,389,170.00	33,719,596.00	14,272,112.00	10,528,920.00	24,801,032.00	-26.4%
9) Other Outgo	9000-9999	Except 7600-7699	500,000.00	345,100.00	845,100.00	500,000.00	700,000.00	1,200,000.00	42.0%
10) TOTAL, EXPENDITURES			181,685,983.00	72,640,699.00	254,326,682.00	163,371,681.00	72,447,557.00	235,819,238.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21,855,610.00	(29,049,655.00)	(7,194,045.00)	20,046,066.00	(34,989,073.00)	(14,943,007.00)	107.7%
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	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,303,626.00)	24,303,626.00	0.00	(24,929,393.00)	24,929,393.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,403,626.00)	24,303,626.00	(100,000.00)	(25,029,393.00)	24,929,393.00	(100,000.00)	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,548,016.00)	(4,746,029.00)	(7,294,045.00)	(4,983,327.00)	(10,059,680.00)	(15,043,007.00)	106.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,175,215.13	46,533,063.40	78,708,278.53	29,627,199.13	41,787,034.40	71,414,233.53	-9.3%
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)			32,175,215.13	46,533,063.40	78,708,278.53	29,627,199.13	41,787,034.40	71,414,233.53	-9.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,175,215.13	46,533,063.40	78,708,278.53	29,627,199.13	41,787,034.40	71,414,233.53	-9.3%
2) Ending Balance, June 30 (E + F1e)			29,627,199.13	41,787,034.40	71,414,233.53	24,643,872.13	31,727,354.40	56,371,226.53	-21.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	41,787,034.40	41,787,034.40	0.00	31,727,354.40	31,727,354.40	-24.1%
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	1,275,000.00	0.00	1,275,000.00	1,275,000.00	0.00	1,275,000.00	0.0%
Unused Vacation	0000	9760				775,000.00		775,000.00	
Donations	0000	9760				500,000.00		500,000.00	
Unused Vacation	0000	9760	775,000.00		775,000.00				
Donations	0000	9760	500,000.00		500,000.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	20,719,398.13	0.00	20,719,398.13	16,291,294.13	0.00	16,291,294.13	-21.4%
Cash Flow	0000	9780				16,291,294.13		16,291,294.13	
Cash Flow	0000	9780	20,719,398.13		20,719,398.13				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,632,801.00	0.00	7,632,801.00	7,077,578.00	0.00	7,077,578.00	-7.3%
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
5640	Medi-Cal Billing Option	5,034.54	5,034.54
6300	Lottery: Instructional Materials	4,888,322.14	860,098.14
6360	Pupils with Disabilities Attending ROC/P	19,240.70	19,240.70
6500	Special Education	880,004.00	880,004.00
7311	Classified School Employee Professional Development Block Grant	118,851.60	18,851.60
7510	Low-Performing Students Block Grant	402,379.00	2,379.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	4,188,035.26	5,088,306.26
9010	Other Restricted Local	31,285,167.16	24,853,440.16
Total, Restricted Balance		41,787,034.40	31,727,354.40

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	173,478,091.00	-2.15%	169,740,588.00	-1.96%	166,413,375.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	9,019,711.00	0.23%	9,040,831.00	0.00%	9,040,831.00
4. Other Local Revenues	8600-8799	919,945.00	-13.04%	800,000.00	0.00%	800,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(24,929,393.00)	0.00%	(24,929,393.00)	0.00%	(24,929,393.00)
6. Total (Sum lines A1 thru A5c)		158,488,354.00	-2.42%	154,652,026.00	-2.15%	151,324,813.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				84,988,817.00		83,411,718.00
b. Step & Column Adjustment				433,596.00		443,772.00
c. Cost-of-Living Adjustment				2,601,577.00		887,544.00
d. Other Adjustments				(4,612,272.00)		(3,907,695.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	84,988,817.00	-1.86%	83,411,718.00	-3.09%	80,835,339.00
2. Classified Salaries						
a. Base Salaries				22,499,544.00		20,279,541.00
b. Step & Column Adjustment				126,883.00		126,323.00
c. Cost-of-Living Adjustment				761,296.00		252,647.00
d. Other Adjustments				(3,108,182.00)		(2,638,450.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,499,544.00	-9.87%	20,279,541.00	-11.14%	18,020,061.00
3. Employee Benefits	3000-3999	43,387,915.00	2.10%	44,298,179.00	-1.92%	43,447,418.00
4. Books and Supplies	4000-4999	4,028,381.00	4.02%	4,190,513.00	0.00%	4,190,513.00
5. Services and Other Operating Expenditures	5000-5999	10,166,811.00	-10.55%	9,093,805.00	0.00%	9,093,805.00
6. Capital Outlay	6000-6999	15,500.00	0.00%	15,500.00	0.00%	15,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	500,000.00	0.00%	500,000.00	0.00%	500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,215,287.00)	8.59%	(2,405,477.00)	0.00%	(2,405,477.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		163,471,681.00	-2.44%	159,483,779.00	-3.57%	153,797,159.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,983,327.00)		(4,831,753.00)		(2,472,346.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,627,199.13		24,643,872.13		19,812,119.13
2. Ending Fund Balance (Sum lines C and D1)		24,643,872.13		19,812,119.13		17,339,773.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,275,000.00		1,275,000.00		1,275,000.00
d. Assigned	9780	16,291,294.13		11,632,676.13		9,286,016.13
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,077,578.00		6,904,443.00		6,778,757.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,643,872.13		19,812,119.13		17,339,773.13

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,077,578.00		6,904,443.00		6,778,757.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,077,578.00		6,904,443.00		6,778,757.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments are for staffing reductions due to declining enrollment, attrition, hiring freeze, and budget cuts due to the Governor's May Revision. Upon the signing of the Governor's budget, the District will implement budget cuts after the five (5) day period. In 2020-21, the District will implement budget cuts in the amount of \$18,552,857. In order to balance the budget for the subsequent two (2) years, the District will continue to make reductions in 2021-22 and 2022-23 in the amounts of \$24,130,396 and \$27,911,611, respectively.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	12,964,511.00	-10.03%	11,664,511.00	0.00%	11,664,511.00
3. Other State Revenues	8300-8599	24,487,711.00	6.56%	26,093,449.00	0.00%	26,093,449.00
4. Other Local Revenues	8600-8799	6,262.00	0.00%	6,262.00	0.00%	6,262.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	24,929,393.00	0.00%	24,929,393.00	0.00%	24,929,393.00
6. Total (Sum lines A1 thru A5c)		62,387,877.00	0.49%	62,693,615.00	0.00%	62,693,615.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,639,045.00		18,795,763.00
b. Step & Column Adjustment				97,547.00		98,331.00
c. Cost-of-Living Adjustment				559,171.00		563,873.00
d. Other Adjustments				(500,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,639,045.00	0.84%	18,795,763.00	3.52%	19,457,967.00
2. Classified Salaries						
a. Base Salaries				10,721,451.00		10,597,433.00
b. Step & Column Adjustment				54,338.00		53,718.00
c. Cost-of-Living Adjustment				321,644.00		317,923.00
d. Other Adjustments				(500,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,721,451.00	-1.16%	10,597,433.00	3.51%	10,969,074.00
3. Employee Benefits	3000-3999	20,833,004.00	-10.18%	18,711,298.00	2.48%	19,174,547.00
4. Books and Supplies	4000-4999	8,273,214.00	0.37%	8,303,961.00	0.00%	8,303,961.00
5. Services and Other Operating Expenditures	5000-5999	11,442,775.00	2.40%	11,717,745.00	0.00%	11,717,745.00
6. Capital Outlay	6000-6999	1,380,152.00	0.00%	1,380,152.00	0.00%	1,380,152.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	700,000.00	0.00%	700,000.00	0.00%	700,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	457,916.00	0.00%	457,937.00	0.00%	457,937.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		72,447,557.00	-2.46%	70,664,289.00	2.12%	72,161,383.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(10,059,680.00)		(7,970,674.00)		(9,467,768.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		41,787,034.40		31,727,354.40		23,756,680.40
2. Ending Fund Balance (Sum lines C and D1)		31,727,354.40		23,756,680.40		14,288,912.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	31,727,354.40		23,756,680.40		14,288,912.40
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		31,727,354.40		23,756,680.40		14,288,912.40

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	173,478,091.00	-2.15%	169,740,588.00	-1.96%	166,413,375.00
2. Federal Revenues	8100-8299	12,964,511.00	-10.03%	11,664,511.00	0.00%	11,664,511.00
3. Other State Revenues	8300-8599	33,507,422.00	4.86%	35,134,280.00	0.00%	35,134,280.00
4. Other Local Revenues	8600-8799	926,207.00	-12.95%	806,262.00	0.00%	806,262.00
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)		220,876,231.00	-1.60%	217,345,641.00	-1.53%	214,018,428.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				103,627,862.00		102,207,481.00
b. Step & Column Adjustment				531,143.00		542,103.00
c. Cost-of-Living Adjustment				3,160,748.00		1,451,417.00
d. Other Adjustments				(5,112,272.00)		(3,907,695.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	103,627,862.00	-1.37%	102,207,481.00	-1.87%	100,293,306.00
2. Classified Salaries						
a. Base Salaries				33,220,995.00		30,876,974.00
b. Step & Column Adjustment				181,221.00		180,041.00
c. Cost-of-Living Adjustment				1,082,940.00		570,570.00
d. Other Adjustments				(3,608,182.00)		(2,638,450.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,220,995.00	-7.06%	30,876,974.00	-6.11%	28,989,135.00
3. Employee Benefits	3000-3999	64,220,919.00	-1.89%	63,009,477.00	-0.62%	62,621,965.00
4. Books and Supplies	4000-4999	12,301,595.00	1.57%	12,494,474.00	0.00%	12,494,474.00
5. Services and Other Operating Expenditures	5000-5999	21,609,586.00	-3.69%	20,811,550.00	0.00%	20,811,550.00
6. Capital Outlay	6000-6999	1,395,652.00	0.00%	1,395,652.00	0.00%	1,395,652.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,200,000.00	0.00%	1,200,000.00	0.00%	1,200,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,757,371.00)	10.82%	(1,947,540.00)	0.00%	(1,947,540.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
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)		235,919,238.00	-2.45%	230,148,068.00	-1.82%	225,958,542.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,043,007.00)		(12,802,427.00)		(11,940,114.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		71,414,233.53		56,371,226.53		43,568,799.53
2. Ending Fund Balance (Sum lines C and D1)		56,371,226.53		43,568,799.53		31,628,685.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	31,727,354.40		23,756,680.40		14,288,912.40
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,275,000.00		1,275,000.00		1,275,000.00
d. Assigned	9780	16,291,294.13		11,632,676.13		9,286,016.13
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,077,578.00		6,904,443.00		6,778,757.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		56,371,226.53		43,568,799.53		31,628,685.53

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,077,578.00		6,904,443.00		6,778,757.00
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)		7,077,578.00		6,904,443.00		6,778,757.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
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)		16,767.75		16,432.40		16,103.75
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		235,919,238.00		230,148,068.00		225,958,542.00
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)		235,919,238.00		230,148,068.00		225,958,542.00
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)		7,077,577.14		6,904,442.04		6,778,756.26
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)		7,077,577.14		6,904,442.04		6,778,756.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,501,909.00	2,949,035.00	-15.8%
3) Other State Revenue		8300-8599	17,190,940.00	14,874,808.00	-13.5%
4) Other Local Revenue		8600-8799	1,777,477.00	1,770,865.00	-0.4%
5) TOTAL, REVENUES			22,470,326.00	19,594,708.00	-12.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,496,690.00	5,484,815.00	-0.2%
2) Classified Salaries		2000-2999	2,989,458.00	3,039,072.00	1.7%
3) Employee Benefits		3000-3999	3,987,268.00	3,848,639.00	-3.5%
4) Books and Supplies		4000-4999	3,107,585.00	2,749,475.00	-11.5%
5) Services and Other Operating Expenditures		5000-5999	6,277,672.00	5,895,348.00	-6.1%
6) Capital Outlay		6000-6999	6,019,067.00	4,190,191.00	-30.4%
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	949,319.00	742,721.00	-21.8%
9) TOTAL, EXPENDITURES			28,827,059.00	25,950,261.00	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,356,733.00)	(6,355,553.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,356,733.00)	(6,355,553.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,800,134.52	30,443,401.52	-17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,800,134.52	30,443,401.52	-17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,800,134.52	30,443,401.52	-17.3%
2) Ending Balance, June 30 (E + F1e)			30,443,401.52	24,087,848.52	-20.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,230,638.77	23,875,085.77	-21.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	212,762.75	212,762.75	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	1,376,484.00	875,224.00	-36.4%
All Other Federal Revenue	All Other	8290	2,125,425.00	2,073,811.00	-2.4%
TOTAL, FEDERAL REVENUE			3,501,909.00	2,949,035.00	-15.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	16,734,638.00	14,521,593.00	-13.2%
All Other State Revenue	All Other	8590	456,302.00	353,215.00	-22.6%
TOTAL, OTHER STATE REVENUE			17,190,940.00	14,874,808.00	-13.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	320,000.00	320,000.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,300,000.00	1,300,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	157,477.00	150,865.00	-4.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,777,477.00	1,770,865.00	-0.4%
TOTAL, REVENUES			22,470,326.00	19,594,708.00	-12.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,939,028.00	3,901,484.00	-1.0%
Certificated Pupil Support Salaries		1200	480,770.00	480,770.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	870,189.00	870,189.00	0.0%
Other Certificated Salaries		1900	206,703.00	232,372.00	12.4%
TOTAL, CERTIFICATED SALARIES			5,496,690.00	5,484,815.00	-0.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	330,811.00	330,811.00	0.0%
Classified Support Salaries		2200	587,601.00	587,601.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,497,154.00	1,547,154.00	3.3%
Other Classified Salaries		2900	573,892.00	573,506.00	-0.1%
TOTAL, CLASSIFIED SALARIES			2,989,458.00	3,039,072.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,050,438.00	932,601.00	-11.2%
PERS		3201-3202	589,619.00	589,619.00	0.0%
OASDI/Medicare/Alternative		3301-3302	385,990.00	382,796.00	-0.8%
Health and Welfare Benefits		3401-3402	1,247,829.00	1,239,543.00	-0.7%
Unemployment Insurance		3501-3502	5,344.00	5,269.00	-1.4%
Workers' Compensation		3601-3602	304,190.00	299,952.00	-1.4%
OPEB, Allocated		3701-3702	403,858.00	398,859.00	-1.2%
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			3,987,268.00	3,848,639.00	-3.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	21,500.00	5,500.00	-74.4%
Books and Other Reference Materials		4200	89,100.00	97,500.00	9.4%
Materials and Supplies		4300	2,363,854.00	2,250,147.00	-4.8%
Noncapitalized Equipment		4400	633,131.00	396,328.00	-37.4%
TOTAL, BOOKS AND SUPPLIES			3,107,585.00	2,749,475.00	-11.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	102,500.00	94,700.00	-7.6%
Dues and Memberships		5300	2,300.00	5,300.00	130.4%
Insurance		5400-5450	6,900.00	27,000.00	291.3%
Operations and Housekeeping Services		5500	474,100.00	477,100.00	0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	234,900.00	126,900.00	-46.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,901.00	26,001.00	-36.4%
Professional/Consulting Services and Operating Expenditures		5800	5,283,671.00	5,023,447.00	-4.9%
Communications		5900	132,400.00	114,900.00	-13.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,277,672.00	5,895,348.00	-6.1%
CAPITAL OUTLAY					
Land		6100	10,000.00	10,000.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,844,067.00	4,105,191.00	-29.8%
Equipment		6400	165,000.00	75,000.00	-54.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,019,067.00	4,190,191.00	-30.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	949,319.00	742,721.00	-21.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			949,319.00	742,721.00	-21.8%
TOTAL, EXPENDITURES			28,827,059.00	25,950,261.00	-10.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,501,909.00	2,949,035.00	-15.8%
3) Other State Revenue		8300-8599	17,190,940.00	14,874,808.00	-13.5%
4) Other Local Revenue		8600-8799	1,777,477.00	1,770,865.00	-0.4%
5) TOTAL, REVENUES			22,470,326.00	19,594,708.00	-12.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		15,018,550.00	14,470,229.00	-3.7%
2) Instruction - Related Services	2000-2999		4,634,360.00	4,485,816.00	-3.2%
3) Pupil Services	3000-3999		685,069.00	688,634.00	0.5%
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		949,319.00	742,721.00	-21.8%
8) Plant Services	8000-8999		7,539,761.00	5,562,861.00	-26.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,827,059.00	25,950,261.00	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,356,733.00)	(6,355,553.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,356,733.00)	(6,355,553.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,800,134.52	30,443,401.52	-17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,800,134.52	30,443,401.52	-17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,800,134.52	30,443,401.52	-17.3%
2) Ending Balance, June 30 (E + F1e)			30,443,401.52	24,087,848.52	-20.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,230,638.77	23,875,085.77	-21.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	212,762.75	212,762.75	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
6015	Adults in Correctional Facilities	5,602,237.09	5,602,237.09
6371	CalWORKs for ROCP or Adult Education	235,182.00	235,182.00
9010	Other Restricted Local	24,393,219.68	18,037,666.68
Total, Restricted Balance		30,230,638.77	23,875,085.77

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,124,591.00	5,741,496.00	-6.3%
3) Other State Revenue		8300-8599	4,266,537.00	4,192,700.00	-1.7%
4) Other Local Revenue		8600-8799	62,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,453,128.00	9,934,196.00	-5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,796,887.00	3,038,255.00	8.6%
2) Classified Salaries		2000-2999	2,921,138.00	2,953,169.00	1.1%
3) Employee Benefits		3000-3999	2,856,170.00	3,051,077.00	6.8%
4) Books and Supplies		4000-4999	921,463.00	94,753.00	-89.7%
5) Services and Other Operating Expenditures		5000-5999	409,136.00	309,725.00	-24.3%
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	631,546.00	487,217.00	-22.9%
9) TOTAL, EXPENDITURES			10,536,340.00	9,934,196.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(83,212.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(83,212.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,469,779.93	1,386,567.93	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,469,779.93	1,386,567.93	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,469,779.93	1,386,567.93	-5.7%
2) Ending Balance, June 30 (E + F1e)			1,386,567.93	1,386,567.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,074,282.56	1,074,282.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	312,285.37	312,285.37	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
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	6,124,591.00	5,741,496.00	-6.3%
TOTAL, FEDERAL REVENUE			6,124,591.00	5,741,496.00	-6.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,107,087.00	3,978,882.00	-3.1%
All Other State Revenue	All Other	8590	159,450.00	213,818.00	34.1%
TOTAL, OTHER STATE REVENUE			4,266,537.00	4,192,700.00	-1.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	62,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,000.00	0.00	-100.0%
TOTAL, REVENUES			10,453,128.00	9,934,196.00	-5.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,015,251.00	2,237,592.00	11.0%
Certificated Pupil Support Salaries		1200	81,816.00	77,422.00	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	683,033.00	701,723.00	2.7%
Other Certificated Salaries		1900	16,787.00	21,518.00	28.2%
TOTAL, CERTIFICATED SALARIES			2,796,887.00	3,038,255.00	8.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,475,223.00	1,421,873.00	-3.6%
Classified Support Salaries		2200	264,147.00	269,651.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	476,012.00	496,231.00	4.2%
Other Classified Salaries		2900	705,756.00	765,414.00	8.5%
TOTAL, CLASSIFIED SALARIES			2,921,138.00	2,953,169.00	1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	635,885.00	743,916.00	17.0%
PERS		3201-3202	669,481.00	726,849.00	8.6%
OASDI/Medicare/Alternative		3301-3302	285,185.00	294,334.00	3.2%
Health and Welfare Benefits		3401-3402	862,209.00	870,015.00	0.9%
Unemployment Insurance		3501-3502	2,959.00	3,170.00	7.1%
Workers' Compensation		3601-3602	167,075.00	178,418.00	6.8%
OPEB, Allocated		3701-3702	233,376.00	234,375.00	0.4%
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			2,856,170.00	3,051,077.00	6.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,950.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	593,011.00	67,753.00	-88.6%
Noncapitalized Equipment		4400	289,107.00	5,000.00	-98.3%
Food		4700	34,395.00	22,000.00	-36.0%
TOTAL, BOOKS AND SUPPLIES			921,463.00	94,753.00	-89.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	34,545.00	12,495.00	-63.8%
Dues and Memberships		5300	5,300.00	2,500.00	-52.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	173,750.00	217,490.00	25.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,305.00	26,550.00	-32.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,325.00	16,300.00	-38.1%
Professional/Consulting Services and Operating Expenditures		5800	128,736.00	33,600.00	-73.9%
Communications		5900	1,175.00	790.00	-32.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			409,136.00	309,725.00	-24.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	631,546.00	487,217.00	-22.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			631,546.00	487,217.00	-22.9%
TOTAL, EXPENDITURES			10,536,340.00	9,934,196.00	-5.7%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,124,591.00	5,741,496.00	-6.3%
3) Other State Revenue		8300-8599	4,266,537.00	4,192,700.00	-1.7%
4) Other Local Revenue		8600-8799	62,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,453,128.00	9,934,196.00	-5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,662,326.00	6,373,059.00	-4.3%
2) Instruction - Related Services	2000-2999		2,038,263.00	1,988,458.00	-2.4%
3) Pupil Services	3000-3999		510,996.00	393,401.00	-23.0%
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		631,546.00	487,217.00	-22.9%
8) Plant Services	8000-8999		693,209.00	692,061.00	-0.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,536,340.00	9,934,196.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(83,212.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(83,212.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,469,779.93	1,386,567.93	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,469,779.93	1,386,567.93	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,469,779.93	1,386,567.93	-5.7%
2) Ending Balance, June 30 (E + F1e)			1,386,567.93	1,386,567.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,074,282.56	1,074,282.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	312,285.37	312,285.37	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
6130	Child Development: Center-Based Reserve Account	180,901.91	180,901.91
9010	Other Restricted Local	893,380.65	893,380.65
Total, Restricted Balance		1,074,282.56	1,074,282.56

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,362,732.00	9,494,715.00	-16.4%
3) Other State Revenue		8300-8599	692,761.00	559,887.00	-19.2%
4) Other Local Revenue		8600-8799	1,478,513.00	1,215,098.00	-17.8%
5) TOTAL, REVENUES			13,534,006.00	11,269,700.00	-16.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,457,441.00	4,556,257.00	2.2%
3) Employee Benefits		3000-3999	2,203,158.00	1,943,530.00	-11.8%
4) Books and Supplies		4000-4999	5,797,065.00	3,985,828.00	-31.2%
5) Services and Other Operating Expenditures		5000-5999	436,777.00	256,652.00	-41.2%
6) Capital Outlay		6000-6999	3,100.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	636,465.00	527,433.00	-17.1%
9) TOTAL, EXPENDITURES			13,534,006.00	11,269,700.00	-16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,277,599.62	3,377,599.62	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,277,599.62	3,377,599.62	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,277,599.62	3,377,599.62	3.1%
2) Ending Balance, June 30 (E + F1e)			3,377,599.62	3,477,599.62	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,365,753.00	3,465,753.00	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	11,846.62	11,846.62	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	11,362,732.00	9,494,715.00	-16.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,362,732.00	9,494,715.00	-16.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	692,761.00	559,887.00	-19.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			692,761.00	559,887.00	-19.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,466,972.00	1,203,557.00	-18.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,541.00	11,541.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,478,513.00	1,215,098.00	-17.8%
TOTAL, REVENUES			13,534,006.00	11,269,700.00	-16.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,692,949.00	3,667,498.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	387,442.00	431,768.00	11.4%
Clerical, Technical and Office Salaries		2400	264,358.00	335,368.00	26.9%
Other Classified Salaries		2900	112,692.00	121,623.00	7.9%
TOTAL, CLASSIFIED SALARIES			4,457,441.00	4,556,257.00	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	913,598.00	827,821.00	-9.4%
OASDI/Medicare/Alternative		3301-3302	338,049.00	347,381.00	2.8%
Health and Welfare Benefits		3401-3402	656,519.00	519,789.00	-20.8%
Unemployment Insurance		3501-3502	2,225.00	2,276.00	2.3%
Workers' Compensation		3601-3602	125,933.00	129,423.00	2.8%
OPEB, Allocated		3701-3702	166,834.00	116,840.00	-30.0%
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			2,203,158.00	1,943,530.00	-11.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,296.00	19,725.00	-48.5%
Noncapitalized Equipment		4400	108,700.00	10,000.00	-90.8%
Food		4700	5,650,069.00	3,956,103.00	-30.0%
TOTAL, BOOKS AND SUPPLIES			5,797,065.00	3,985,828.00	-31.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,993.00	1,650.00	-67.0%
Dues and Memberships		5300	4,250.00	1,500.00	-64.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	166,523.00	155,200.00	-6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	98,135.00	28,881.00	-70.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,342.00	7,400.00	-61.7%
Professional/Consulting Services and Operating Expenditures		5800	140,034.00	59,921.00	-57.2%
Communications		5900	3,500.00	2,100.00	-40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			436,777.00	256,652.00	-41.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	3,100.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,100.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	636,465.00	527,433.00	-17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			636,465.00	527,433.00	-17.1%
TOTAL, EXPENDITURES			13,534,006.00	11,269,700.00	-16.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	100,000.00	100,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,362,732.00	9,494,715.00	-16.4%
3) Other State Revenue		8300-8599	692,761.00	559,887.00	-19.2%
4) Other Local Revenue		8600-8799	1,478,513.00	1,215,098.00	-17.8%
5) TOTAL, REVENUES			13,534,006.00	11,269,700.00	-16.7%
B. EXPENDITURES (Objects 1000-7999)					
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		12,727,918.00	10,587,067.00	-16.8%
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		636,465.00	527,433.00	-17.1%
8) Plant Services	8000-8999		169,623.00	155,200.00	-8.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,534,006.00	11,269,700.00	-16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,277,599.62	3,377,599.62	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,277,599.62	3,377,599.62	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,277,599.62	3,377,599.62	3.1%
2) Ending Balance, June 30 (E + F1e)			3,377,599.62	3,477,599.62	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,365,753.00	3,465,753.00	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,846.62	11,846.62	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
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,982,758.42	2,082,758.42
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	879,547.84	879,547.84
9010	Other Restricted Local	503,446.74	503,446.74
Total, Restricted Balance		3,365,753.00	3,465,753.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	36,801.00	36,801.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	895,039.00	547,588.00	-38.8%
6) Capital Outlay		6000-6999	1,179,680.00	1,527,131.00	29.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,111,520.00	2,111,520.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,111,520.00)	(2,111,520.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,111,520.00)	(2,111,520.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,070,839.65	2,959,319.65	-41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,070,839.65	2,959,319.65	-41.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,070,839.65	2,959,319.65	-41.6%
2) Ending Balance, June 30 (E + F1e)			2,959,319.65	847,799.65	-71.4%
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	2,959,319.65	847,799.65	-71.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,801.00	36,801.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			36,801.00	36,801.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	657,800.00	366,099.00	-44.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	237,239.00	181,489.00	-23.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			895,039.00	547,588.00	-38.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,179,680.00	1,527,131.00	29.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,179,680.00	1,527,131.00	29.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,111,520.00	2,111,520.00	0.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES (Objects 1000-7999)					
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		2,111,520.00	2,111,520.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,111,520.00	2,111,520.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,111,520.00)	(2,111,520.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,111,520.00)	(2,111,520.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,070,839.65	2,959,319.65	-41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,070,839.65	2,959,319.65	-41.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,070,839.65	2,959,319.65	-41.6%
2) Ending Balance, June 30 (E + F1e)			2,959,319.65	847,799.65	-71.4%
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	2,959,319.65	847,799.65	-71.4%
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,620.00	6,688.00	155.3%
4) Other Local Revenue		8600-8799	1,000,000.00	750,000.00	-25.0%
5) TOTAL, REVENUES			1,002,620.00	756,688.00	-24.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	95,232.00	95,232.00	0.0%
3) Employee Benefits		3000-3999	24,045.00	30,558.00	27.1%
4) Books and Supplies		4000-4999	9,461,413.00	5,627,595.00	-40.5%
5) Services and Other Operating Expenditures		5000-5999	2,930,755.00	9,550,600.00	225.9%
6) Capital Outlay		6000-6999	18,660,145.00	23,533,733.00	26.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,171,590.00	38,837,718.00	24.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,168,970.00)	(38,081,030.00)	26.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,168,970.00)	(38,081,030.00)	26.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,863,419.79	41,694,449.79	-42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,863,419.79	41,694,449.79	-42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,863,419.79	41,694,449.79	-42.0%
2) Ending Balance, June 30 (E + F1e)			41,694,449.79	3,613,419.79	-91.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	41,694,449.79	3,613,419.79	-91.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	2,620.00	6,688.00	155.3%
TOTAL, OTHER STATE REVENUE			2,620.00	6,688.00	155.3%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000,000.00	750,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000,000.00	750,000.00	-25.0%
TOTAL, REVENUES			1,002,620.00	756,688.00	-24.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	95,232.00	95,232.00	0.0%
TOTAL, CLASSIFIED SALARIES			95,232.00	95,232.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,891.00	26,404.00	32.7%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,384.00	1,384.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	53.00	53.00	0.0%
Workers' Compensation		3601-3602	2,717.00	2,717.00	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			24,045.00	30,558.00	27.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,301,483.00	5,027,627.00	-39.4%
Noncapitalized Equipment		4400	1,159,930.00	599,968.00	-48.3%
TOTAL, BOOKS AND SUPPLIES			9,461,413.00	5,627,595.00	-40.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	776,838.00	57,000.00	-92.7%
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	2,153,917.00	9,493,600.00	340.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,930,755.00	9,550,600.00	225.9%
CAPITAL OUTLAY					
Land		6100	2,546,085.00	2,969,999.00	16.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,114,060.00	20,563,734.00	27.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,660,145.00	23,533,733.00	26.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			31,171,590.00	38,837,718.00	24.6%

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,620.00	6,688.00	155.3%
4) Other Local Revenue		8600-8799	1,000,000.00	750,000.00	-25.0%
5) TOTAL, REVENUES			1,002,620.00	756,688.00	-24.5%
B. EXPENDITURES (Objects 1000-7999)					
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		31,171,590.00	38,837,718.00	24.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			31,171,590.00	38,837,718.00	24.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(30,168,970.00)	(38,081,030.00)	26.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,168,970.00)	(38,081,030.00)	26.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,863,419.79	41,694,449.79	-42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,863,419.79	41,694,449.79	-42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,863,419.79	41,694,449.79	-42.0%
2) Ending Balance, June 30 (E + F1e)			41,694,449.79	3,613,419.79	-91.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	41,694,449.79	3,613,419.79	-91.3%
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,000.00	8,000.00	0.0%
3) Employee Benefits		3000-3999	2,428.00	2,428.00	0.0%
4) Books and Supplies		4000-4999	259,849.00	433,201.00	66.7%
5) Services and Other Operating Expenditures		5000-5999	305,023.00	391,023.00	28.2%
6) Capital Outlay		6000-6999	89,640.00	25,663,626.00	28529.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			664,940.00	26,498,278.00	3885.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(664,940.00)	(26,498,278.00)	3885.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,099,800.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,099,800.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,434,860.00	(26,498,278.00)	-252.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,160,568.04	29,595,428.04	143.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,160,568.04	29,595,428.04	143.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,160,568.04	29,595,428.04	143.4%
2) Ending Balance, June 30 (E + F1e)			29,595,428.04	3,097,150.04	-89.5%
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	2,599,800.00	2,599,800.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	26,995,628.04	497,350.04	-98.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,000.00	8,000.00	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			8,000.00	8,000.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,264.00	1,264.00	0.0%
OASDI/Medicare/Alternative		3301-3302	612.00	612.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	4.00	4.00	0.0%
Workers' Compensation		3601-3602	228.00	228.00	0.0%
OPEB, Allocated		3701-3702	320.00	320.00	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			2,428.00	2,428.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	73,849.00	73,849.00	0.0%
Noncapitalized Equipment		4400	186,000.00	359,352.00	93.2%
TOTAL, BOOKS AND SUPPLIES			259,849.00	433,201.00	66.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	243,920.00	304,715.00	24.9%
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	61,103.00	86,308.00	41.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			305,023.00	391,023.00	28.2%
CAPITAL OUTLAY					
Land		6100	0.00	3,564,222.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	89,640.00	20,976,746.00	23301.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	129,101.00	New
Equipment Replacement		6500	0.00	993,557.00	New
TOTAL, CAPITAL OUTLAY			89,640.00	25,663,626.00	28529.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			664,940.00	26,498,278.00	3885.1%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	2,599,800.00	0.00	-100.0%
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	15,500,000.00	0.00	-100.0%
(c) TOTAL, SOURCES			18,099,800.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,099,800.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES (Objects 1000-7999)					
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		664,940.00	26,498,278.00	3885.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			664,940.00	26,498,278.00	3885.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(664,940.00)	(26,498,278.00)	3885.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,099,800.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,099,800.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,434,860.00	(26,498,278.00)	-252.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,160,568.04	29,595,428.04	143.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,160,568.04	29,595,428.04	143.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,160,568.04	29,595,428.04	143.4%
2) Ending Balance, June 30 (E + F1e)			29,595,428.04	3,097,150.04	-89.5%
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	2,599,800.00	2,599,800.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	26,995,628.04	497,350.04	-98.2%
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	2,599,800.00	2,599,800.00
Total, Restricted Balance		2,599,800.00	2,599,800.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,033,351.00	12,033,351.00	0.0%
5) TOTAL, REVENUES			12,033,351.00	12,033,351.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,359,436.00	17,359,436.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,359,436.00	17,359,436.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,326,085.00)	(5,326,085.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,326,085.00)	(5,326,085.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,475,673.00	11,149,588.00	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,475,673.00	11,149,588.00	-32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,475,673.00	11,149,588.00	-32.3%
2) Ending Balance, June 30 (E + F1e)			11,149,588.00	5,823,503.00	-47.8%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	11,149,588.00	5,823,503.00	-47.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	11,255,684.00	11,255,684.00	0.0%
Unsecured Roll		8612	307,187.00	307,187.00	0.0%
Prior Years' Taxes		8613	198,385.00	198,385.00	0.0%
Supplemental Taxes		8614	207,861.00	207,861.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	64,234.00	64,234.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,033,351.00	12,033,351.00	0.0%
TOTAL, REVENUES			12,033,351.00	12,033,351.00	0.0%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	10,990,000.00	10,990,000.00	0.0%
Bond Interest and Other Service Charges		7434	6,369,436.00	6,369,436.00	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)			17,359,436.00	17,359,436.00	0.0%
TOTAL, EXPENDITURES			17,359,436.00	17,359,436.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,033,351.00	12,033,351.00	0.0%
5) TOTAL, REVENUES			12,033,351.00	12,033,351.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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	17,359,436.00	17,359,436.00	0.0%
10) TOTAL, EXPENDITURES			17,359,436.00	17,359,436.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,326,085.00)	(5,326,085.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,326,085.00)	(5,326,085.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,475,673.00	11,149,588.00	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,475,673.00	11,149,588.00	-32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,475,673.00	11,149,588.00	-32.3%
2) Ending Balance, June 30 (E + F1e)			11,149,588.00	5,823,503.00	-47.8%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,149,588.00	5,823,503.00	-47.8%
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%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,778.05	13,778.05	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,778.05	13,778.05	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,778.05	13,778.05	0.0%
2) Ending Balance, June 30 (E + F1e)			13,778.05	13,778.05	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	13,778.05	13,778.05	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes 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%
Non-Ad Valorem Taxes Parcel Taxes		8621	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,778.05	13,778.05	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,778.05	13,778.05	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,778.05	13,778.05	0.0%
2) Ending Balance, June 30 (E + F1e)			13,778.05	13,778.05	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	13,778.05	13,778.05	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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,698,773.00	5,538,029.00	49.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,698,773.00	5,538,029.00	49.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,698,773.00)	(5,538,029.00)	49.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,698,773.00)	(5,538,029.00)	49.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,748,785.05	28,050,012.05	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,748,785.05	28,050,012.05	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,748,785.05	28,050,012.05	-11.7%
2) Ending Balance, June 30 (E + F1e)			28,050,012.05	22,511,983.05	-19.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	28,050,012.05	22,511,983.05	-19.7%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	921,847.00	1,469,890.00	59.5%
Other Debt Service - Principal		7439	2,776,926.00	4,068,139.00	46.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,698,773.00	5,538,029.00	49.7%
TOTAL, EXPENDITURES			3,698,773.00	5,538,029.00	49.7%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES (Objects 1000-7999)					
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	3,698,773.00	5,538,029.00	49.7%
10) TOTAL, EXPENDITURES			3,698,773.00	5,538,029.00	49.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,698,773.00)	(5,538,029.00)	49.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,698,773.00)	(5,538,029.00)	49.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,748,785.05	28,050,012.05	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,748,785.05	28,050,012.05	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,748,785.05	28,050,012.05	-11.7%
2) Ending Balance, June 30 (E + F1e)			28,050,012.05	22,511,983.05	-19.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	28,050,012.05	22,511,983.05	-19.7%
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,636,709.00	37,636,709.00	0.0%
5) TOTAL, REVENUES			37,636,709.00	37,636,709.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	277,847.00	277,847.00	0.0%
3) Employee Benefits		3000-3999	136,853.00	136,853.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	29,700,000.00	29,700,000.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			30,114,700.00	30,114,700.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,522,009.00	7,522,009.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,522,009.00	7,522,009.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	41,115,848.58	48,637,857.58	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,115,848.58	48,637,857.58	18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			41,115,848.58	48,637,857.58	18.3%
2) Ending Net Position, June 30 (E + F1e)			48,637,857.58	56,159,866.58	15.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	48,637,857.58	56,159,866.58	15.5%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	28,988,886.00	28,988,886.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,647,823.00	8,647,823.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,636,709.00	37,636,709.00	0.0%
TOTAL, REVENUES			37,636,709.00	37,636,709.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	165,928.00	165,928.00	0.0%
Clerical, Technical and Office Salaries		2400	111,919.00	111,919.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			277,847.00	277,847.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	57,513.00	57,513.00	0.0%
OASDI/Medicare/Alternative		3301-3302	21,255.00	21,255.00	0.0%
Health and Welfare Benefits		3401-3402	38,914.00	38,914.00	0.0%
Unemployment Insurance		3501-3502	139.00	139.00	0.0%
Workers' Compensation		3601-3602	7,918.00	7,918.00	0.0%
OPEB, Allocated		3701-3702	11,114.00	11,114.00	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			136,853.00	136,853.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,700,000.00	29,700,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			29,700,000.00	29,700,000.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			30,114,700.00	30,114,700.00	0.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,636,709.00	37,636,709.00	0.0%
5) TOTAL, REVENUES			37,636,709.00	37,636,709.00	0.0%
B. EXPENSES (Objects 1000-7999)					
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		30,114,700.00	30,114,700.00	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			30,114,700.00	30,114,700.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,522,009.00	7,522,009.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,522,009.00	7,522,009.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	41,115,848.58	48,637,857.58	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,115,848.58	48,637,857.58	18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			41,115,848.58	48,637,857.58	18.3%
2) Ending Net Position, June 30 (E + F1e)			48,637,857.58	56,159,866.58	15.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	48,637,857.58	56,159,866.58	15.5%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			77,657,587.00	81,924,850.00	82,053,335.00	81,888,386.00	74,104,704.00	69,721,050.00	77,789,398.00	81,499,496.00
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019		6,016,986.00	6,016,986.00	17,372,113.00	10,830,575.00	10,830,576.00	17,372,114.00	10,830,576.00	10,680,314.00
Principal Apportionment	8020-8079		371,358.00	511,607.00	57,736.00		485,827.00	12,122,950.00	3,123,532.00	1,195,936.00
Property Taxes	8080-8099									
Miscellaneous Funds	8100-8299		598,158.00		(598,158.00)	22,954.00	160,975.00	(1,617,699.00)	5,514,272.00	407,436.00
Federal Revenue	8300-8599		910,523.00	1,212,884.00	2,526,623.00	1,082,958.00	3,607,817.00	2,190,225.00	4,570,314.00	1,712,373.00
Other State Revenue	8600-8799		3,208.00	266,050.00	9,852.00	134,583.00	165,121.00	67,817.00	278,388.00	(3,114.00)
Other Local Revenue	8910-8929									
Interfund Transfers In	8930-8979									
All Other Financing Sources										
TOTAL RECEIPTS			7,900,233.00	8,007,327.00	19,368,166.00	12,071,070.00	15,250,316.00	30,135,407.00	24,317,082.00	13,992,945.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		958,686.00	1,090,323.00	9,395,293.00	9,601,112.00	9,618,925.00	12,017,877.00	10,666,891.00	10,185,914.00
Classified Salaries	2000-2999		1,649,912.00	1,863,893.00	2,557,582.00	2,856,548.00	2,932,923.00	2,904,345.00	2,819,767.00	3,211,478.00
Employee Benefits	3000-3999		817,472.00	1,431,768.00	4,941,185.00	5,088,066.00	5,098,532.00	5,728,973.00	5,272,356.00	6,594,399.00
Books and Supplies	4000-4999		41,775.00	382,961.00	337,286.00	628,154.00	371,448.00	208,452.00	372,554.00	1,005,936.00
Services	5000-5999		165,125.00	3,087,647.00	2,218,109.00	1,581,743.00	1,541,170.00	1,137,897.00	1,291,739.00	1,541,711.00
Capital Outlay	6000-6599				4,626.00	11,732.00	13,512.00	20,616.00	17,682.00	92,669.00
Other Outgo	7000-7499			22,250.00	79,034.00	87,397.00	57,460.00	48,899.00	165,995.00	43,099.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,632,970.00	7,878,842.00	19,533,115.00	19,854,752.00	19,633,970.00	22,067,059.00	20,606,984.00	22,675,206.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			4,267,263.00	128,485.00	(164,949.00)	(7,783,682.00)	(4,383,654.00)	8,068,348.00	3,710,098.00	(8,682,261.00)
F. ENDING CASH (A + E)			81,924,850.00	82,053,335.00	81,888,386.00	74,104,704.00	69,721,050.00	77,789,398.00	81,499,496.00	72,817,235.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		72,817,235.00	70,820,336.00	58,842,831.00	48,661,650.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	17,221,852.00	4,867,278.00	4,867,278.00	5,118,524.00	12,057,683.00		134,082,855.00	134,082,855.00
Property Taxes	8020-8079	223,036.00	7,037,180.00	7,487,098.00	6,778,976.00			39,395,236.00	39,395,236.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	1,176,490.00	22,908.00	9,817.00	7,267,358.00			12,964,511.00	12,964,511.00
Other State Revenue	8300-8599	2,545,895.00	1,319,534.00	4,013,268.00	7,815,208.00			33,507,422.00	33,507,422.00
Other Local Revenue	8600-8799	(7,678.00)	(4,525.00)	(24,773.00)	41,278.00			926,207.00	926,207.00
Interfund Transfers In	8810-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		21,159,595.00	13,242,375.00	16,352,688.00	27,021,344.00	12,057,683.00	0.00	220,876,231.00	220,876,231.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	10,376,929.00	10,241,627.00	10,337,134.00	9,137,151.00			103,627,862.00	103,627,862.00
Classified Salaries	2000-2999	3,308,612.00	3,308,612.00	3,579,010.00	2,228,313.00			33,220,995.00	33,220,995.00
Employee Benefits	3000-3999	6,652,918.00	8,189,119.00	8,306,156.00	6,099,975.00			64,220,919.00	64,220,919.00
Books and Supplies	4000-4999	1,537,510.00	1,547,652.00	1,979,731.00	3,888,136.00			12,301,595.00	12,301,595.00
Services	5000-5999	1,566,286.00	2,111,108.00	2,067,231.00	3,299,820.00			21,609,586.00	21,609,586.00
Capital Outlay	6000-6599	69,531.00	184,567.00	374,296.00	606,421.00			1,395,652.00	1,395,652.00
Other Outgo	7000-7499	(355,292.00)	(362,805.00)	(109,689.00)	(233,719.00)			(557,371.00)	(557,371.00)
Interfund Transfers Out	7600-7629							100,000.00	100,000.00
All Other Financing Uses	7630-7699				100,000.00			0.00	0.00
TOTAL DISBURSEMENTS		23,156,494.00	25,219,880.00	26,533,869.00	25,126,097.00	0.00	0.00	235,919,238.00	235,919,238.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				(2,000,000.00)			(2,000,000.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	(2,000,000.00)	0.00	0.00	(2,000,000.00)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599				2,000,000.00			2,000,000.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(4,000,000.00)	0.00	0.00	(4,000,000.00)	
E. NET INCREASE/DECREASE (B - C + D)		(1,996,899.00)	(11,977,505.00)	(10,181,181.00)	(2,104,753.00)	12,057,683.00	0.00	(19,043,007.00)	(15,043,007.00)
F. ENDING CASH (A + E)		70,820,336.00	58,842,831.00	48,661,650.00	46,556,897.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								58,614,580.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF										
A. BEGINNING CASH										
	JUNE		46,556,897.00	49,871,883.00	48,694,776.00	47,023,528.00	37,067,517.00	30,387,535.00	39,852,976.00	42,649,778.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019 Principal Apportionment		5,046,315.00	5,046,315.00	16,438,130.00	9,083,367.00	9,083,367.00	16,438,130.00	9,083,367.00	9,083,367.00
	8020-8079 Property Taxes		371,358.00	511,607.00	57,736.00		485,827.00	12,122,950.00	3,123,532.00	1,195,936.00
	8080-8099 Miscellaneous Funds									
	8100-8299 Federal Revenue		693,764.00	(693,764.00)		26,623.00	186,704.00	(1,876,264.00)	6,395,645.00	472,558.00
	8300-8599 Other State Revenue		847,094.00	1,128,205.00	2,350,612.00	1,007,517.00	3,356,489.00	2,037,649.00	4,251,935.00	1,593,085.00
	8600-8799 Other Local Revenue		4,936.00	209,327.00	15,158.00	207,060.00	154,043.00	104,338.00	278,309.00	(4,790.00)
	8910-8929 Interfund Transfers In									
	8930-8979 All Other Financing Sources									
TOTAL RECEIPTS										
			6,963,467.00	6,895,454.00	18,167,872.00	10,324,567.00	13,286,430.00	28,826,803.00	23,132,788.00	12,340,156.00
C. DISBURSEMENTS										
	1000-1999 Certificated Salaries		980,634.00	1,115,284.00	9,610,382.00	9,820,913.00	9,839,133.00	9,293,004.00	10,211,090.00	10,419,103.00
	2000-2999 Classified Salaries		1,650,121.00	1,864,130.00	2,557,907.00	2,856,912.00	2,933,296.00	2,904,715.00	2,820,126.00	2,811,887.00
	3000-3999 Employee Benefits		792,826.00	1,388,601.00	4,792,213.00	4,934,666.00	4,944,816.00	5,556,250.00	5,113,400.00	6,395,585.00
	4000-4999 Books and Supplies		56,829.00	520,969.00	458,835.00	854,524.00	505,307.00	283,573.00	506,812.00	1,368,448.00
	5000-5999 Services		168,071.00	3,142,734.00	2,257,682.00	1,609,963.00	1,568,666.00	1,158,198.00	1,314,785.00	1,569,217.00
	6000-6599 Capital Outlay			17,022.00	43,168.00		49,717.00	75,860.00	65,063.00	175,984.00
	7000-7499 Other Outgo			40,843.00	145,079.00	160,432.00	105,477.00	89,762.00	304,710.00	79,115.00
	7600-7629 Interfund Transfers Out									
	All Other Financing Uses									
TOTAL DISBURSEMENTS										
			3,648,481.00	8,072,561.00	19,839,120.00	20,280,578.00	19,946,412.00	19,361,362.00	20,335,986.00	22,819,339.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
	9111-9199 Cash Not in Treasury									
	9200-9299 Accounts Receivable									
	9310 Due From Other Funds									
	9320 Stores									
	9330 Prepaid Expenditures									
	9340 Other Current Assets									
	9490 Deferred Outflows of Resources									
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
	9500-9599 Accounts Payable									
	9610 Due To Other Funds									
	9640 Current Loans									
	9650 Unearned Revenues									
	9690 Deferred Inflows of Resources									
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
	9910 Suspense Clearing									
	TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)										
			3,314,986.00	(1,177,107.00)	(1,671,248.00)	(9,956,011.00)	(6,679,982.00)	9,465,441.00	2,796,802.00	(10,479,183.00)
F. ENDING CASH (A + E)										
			49,871,883.00	48,694,776.00	47,023,528.00	37,067,517.00	30,387,535.00	39,852,976.00	42,649,778.00	32,170,595.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		32,170,595.00	29,287,694.00	12,667,638.00	(789,026.00)				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	16,438,130.00			7,354,763.00	27,250,101.00		130,345,352.00	130,345,352.00
Principal Apportionment	8020-8079	223,036.00	7,037,180.00	7,487,098.00	6,778,976.00			39,395,236.00	39,395,236.00
Property Taxes	8080-8099							0.00	
Miscellaneous Funds	8100-8299	1,364,534.00	26,570.00	11,386.00	6,356,755.00			12,964,511.00	12,964,511.00
Federal Revenue	8300-8599	2,368,542.00	1,227,612.00	4,595,140.00	8,764,662.00			33,528,542.00	33,528,542.00
Other State Revenue	8600-8799	(11,812.00)	(6,962.00)	(38,114.00)	(105,231.00)			806,262.00	806,262.00
Other Local Revenue	8810-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources		20,382,430.00	8,284,400.00	12,055,510.00	29,149,925.00	27,250,101.00	0.00	217,039,903.00	217,039,903.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	10,614,490.00	10,476,091.00	10,573,784.00	9,253,574.00			102,207,482.00	102,207,482.00
Classified Salaries	2000-2999	2,909,033.00	2,809,033.00	2,979,465.00	1,780,348.00			30,876,973.00	30,876,973.00
Employee Benefits	3000-3999	6,452,339.00	7,752,033.00	7,055,734.00	7,831,013.00			63,009,476.00	63,009,476.00
Books and Supplies	4000-4999	2,091,586.00	2,105,383.00	2,693,172.00	1,018,289.00			12,463,727.00	12,463,727.00
Services	5000-5999	1,594,231.00	2,148,772.00	2,104,113.00	1,900,148.00			20,536,580.00	20,536,580.00
Capital Outlay	6000-6599	255,847.00	279,131.00	307,258.00	126,602.00			1,395,652.00	1,395,652.00
Other Outgo	7000-7499	(652,195.00)	(665,987.00)	(201,352.00)	(153,445.00)			(747,561.00)	(747,561.00)
Interfund Transfers Out	7600-7629				100,000.00			100,000.00	100,000.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		23,265,331.00	24,904,456.00	25,512,174.00	21,856,529.00	0.00	0.00	229,842,329.00	229,842,329.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				(2,000,000.00)			(2,000,000.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	(2,000,000.00)	0.00	0.00	(2,000,000.00)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599				2,000,000.00			2,000,000.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(4,000,000.00)	0.00	0.00	(4,000,000.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,882,901.00)	(16,620,056.00)	(13,456,664.00)	3,293,395.00	27,250,101.00	0.00	(16,802,426.00)	(12,802,426.00)
F. ENDING CASH (A + E)		29,287,694.00	12,667,638.00	(789,026.00)	2,504,370.00				
G. ENDING CASH, PLUS CASH									
ACCRUALS AND ADJUSTMENTS								29,754,471.00	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	18,115	18,114		
Charter School				
Total ADA	18,115	18,114	0.0%	Met
Second Prior Year (2018-19)				
District Regular	17,662	17,693		
Charter School				
Total ADA	17,662	17,693	N/A	Met
First Prior Year (2019-20)				
District Regular	17,375	17,377		
Charter School		0		
Total ADA	17,375	17,377	N/A	Met
Budget Year (2020-21)				
District Regular	17,029			
Charter School	0			
Total ADA	17,029			

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	18,444	18,438		
Charter School				
Total Enrollment	18,444	18,438	0.0%	Met
Second Prior Year (2018-19)				
District Regular	18,070	18,097		
Charter School				
Total Enrollment	18,070	18,097	N/A	Met
First Prior Year (2019-20)				
District Regular	17,709	17,831		
Charter School				
Total Enrollment	17,709	17,831	N/A	Met
Budget Year (2020-21)				
District Regular	17,469			
Charter School				
Total Enrollment	17,469			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	17,692	18,438	
Charter School		0	
Total ADA/Enrollment	17,692	18,438	96.0%
Second Prior Year (2018-19)			
District Regular	17,375	18,097	
Charter School			
Total ADA/Enrollment	17,375	18,097	96.0%
First Prior Year (2019-20)			
District Regular	17,029	17,831	
Charter School	0		
Total ADA/Enrollment	17,029	17,831	95.5%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	16,768	17,469		
Charter School	0			
Total ADA/Enrollment	16,768	17,469	96.0%	Met
1st Subsequent Year (2021-22)				
District Regular	16,432	17,120		
Charter School				
Total ADA/Enrollment	16,432	17,120	96.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	16,103	16,777		
Charter School				
Total ADA/Enrollment	16,103	16,777	96.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	17,409.13	17,061.59	16,799.85	16,463.85
b. Prior Year ADA (Funded)		17,409.13	17,061.59	16,799.85
c. Difference (Step 1a minus Step 1b)		(347.54)	(261.74)	(336.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.00%	-1.53%	-2.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-2.00%	-1.53%	-2.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.00% to -1.00%	-2.53% to -.53%	-3.00% to -1.00%

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)	39,395,236.00	39,395,236.00	39,298,110.00	39,298,110.00
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)	191,939,559.00	173,478,091.00	183,903,936.00	189,711,429.00
District's Projected Change in LCFF Revenue:		-9.62%	6.01%	3.16%
LCFF Revenue Standard:		-3.00% to -1.00%	-2.53% to -.53%	-3.00% to -1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The budget year LCFF revenue is based on the State budget assumptions and the future decrease and subsequent increases in GAP funding.

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)	137,945,706.81	161,683,466.88	85.3%
Second Prior Year (2018-19)	145,237,218.19	166,726,328.23	87.1%
First Prior Year (2019-20)	161,229,902.00	181,685,983.00	88.7%
Historical Average Ratio:			87.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3.0%	3.0%	3.0%
	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)	150,876,276.00	163,371,681.00	92.4%	Not Met
1st Subsequent Year (2021-22)	147,989,438.00	159,383,779.00	92.9%	Not Met
2nd Subsequent Year (2022-23)	142,302,818.00	153,697,159.00	92.6%	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)

Projection exceeds the standard due to COVID 19/decreases in revenues.

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):	-2.00%	-1.53%	-2.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.00% to 8.00%	-11.53% to 8.47%	-12.00% to 8.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.00% to 3.00%	-6.53% to 3.47%	-7.00% to 3.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	13,533,110.00		
Budget Year (2020-21)	12,964,511.00	-4.20%	No
1st Subsequent Year (2021-22)	11,664,511.00	-10.03%	Yes
2nd Subsequent Year (2022-23)	11,664,511.00	0.00%	No

Explanation:
(required if Yes)

Federal revenues are projected based on the Federal Budget recommendations

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	38,010,930.00		
Budget Year (2020-21)	33,507,422.00	-11.85%	Yes
1st Subsequent Year (2021-22)	35,134,280.00	4.86%	Yes
2nd Subsequent Year (2022-23)	35,134,280.00	0.00%	No

Explanation:
(required if Yes)

State revenues are projected base on the State Budget recommendations

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	3,649,038.00		
Budget Year (2020-21)	926,207.00	-74.62%	Yes
1st Subsequent Year (2021-22)	806,262.00	-12.95%	Yes
2nd Subsequent Year (2022-23)	806,262.00	0.00%	No

Explanation:
(required if Yes)

One-time funding payments will not be received in future years

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	18,726,515.00		
Budget Year (2020-21)	12,301,595.00	-34.31%	Yes
1st Subsequent Year (2021-22)	12,494,474.00	1.57%	No
2nd Subsequent Year (2022-23)	12,494,474.00	0.00%	No

Explanation:
(required if Yes)

Textbook adoption and other one time purchases

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

First Prior Year (2019-20)	23,827,391.00		
Budget Year (2020-21)	21,609,586.00	-9.31%	Yes
1st Subsequent Year (2021-22)	20,811,550.00	-3.69%	No
2nd Subsequent Year (2022-23)	20,811,550.00	0.00%	No

Explanation:
(required if Yes)

Discretionary funding and other one time funding.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	55,193,078.00		
Budget Year (2020-21)	47,398,140.00	-14.12%	Not Met
1st Subsequent Year (2021-22)	47,605,053.00	0.44%	Met
2nd Subsequent Year (2022-23)	47,605,053.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	42,553,906.00		
Budget Year (2020-21)	33,911,181.00	-20.31%	Not Met
1st Subsequent Year (2021-22)	33,306,024.00	-1.78%	Met
2nd Subsequent Year (2022-23)	33,306,024.00	0.00%	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)

Federal revenues are projected based on the Federal Budget recommendations

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

State revenues are projected base on the State Budget recommendations

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

One-time funding payments will not be received in future years

- 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)

Textbook adoption and other one time purchases

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

Discretionary funding and other one time funding.

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	235,919,238.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	235,919,238.00	7,077,577.14	7,326,174.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,789,016.37	0.00	7,632,801.00
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)	6,789,016.37	0.00	7,632,801.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	226,300,545.73	236,235,177.85	254,426,682.00
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)	226,300,545.73	236,235,177.85	254,426,682.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	0.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	0.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(9,288,492.72)	169,083,466.88	5.5%	Not Met
Second Prior Year (2018-19)	602,558.23	174,221,615.23	N/A	Met
First Prior Year (2019-20)	(2,548,016.00)	181,785,983.00	1.4%	Not Met
Budget Year (2020-21) (Information only)	(4,983,327.00)	163,471,681.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending is due to declining enrollment and improvement projects

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2017-18)	39,223,725.64	40,713,132.31	N/A		Met
Second Prior Year (2018-19)	28,374,323.31	31,572,656.90	N/A		Met
First Prior Year (2019-20)	31,572,656.90	32,175,215.13	N/A		Met
Budget Year (2020-21) (Information only)	29,627,199.13				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	16,768	16,432	16,104
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

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)	235,919,238.00	230,148,068.00	225,958,542.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	235,919,238.00	230,148,068.00	225,958,542.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,077,577.14	6,904,442.04	6,778,756.26
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)	7,077,577.14	6,904,442.04	6,778,756.26

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,077,578.00	6,904,443.00	6,778,757.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	7,077,578.00	6,904,443.00	6,778,757.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	7,077,577.14	6,904,442.04	6,778,756.26
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(24,303,626.00)			
Budget Year (2020-21)	(24,929,393.00)	625,767.00	2.6%	Met
1st Subsequent Year (2021-22)	(24,929,393.00)	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	(24,929,393.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	100,000.00			
Budget Year (2020-21)	100,000.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	100,000.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	100,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				0

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	62,690	23,757	0	0
Certificates of Participation	3,625,500	5,538,028	5,541,028	5,541,778
General Obligation Bonds	5,530,000	8,075,000	7,060,000	8,160,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	500,000	500,000	500,000	500,000

Other Long-term Commitments (continued):

Total Annual Payments:	9,718,190	14,136,785	13,101,028	14,201,778
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

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)

Increase in long term debt is due to GO Bonds and COPS

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

27,372,008

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

Actuarial

Data must be entered.

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)
6,450,125.00		

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

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

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

Yes

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

3. Self-Insurance Liabilities

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

Data must be entered.

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,142.0	1,142.0	1,142.0	1,142.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 24, 2019

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

Yes

If Yes, date of budget revision board adoption:

Oct 24, 2019

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	1,105.0	1,105.0	1,105.0	1,105.0

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.

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:

Jan 09, 2020

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 09, 2020

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

Yes

If Yes, date of budget revision board adoption:

Dec 12, 2019

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

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

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

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

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:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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	211.0	211.0	211.0	211.0

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

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

Yes

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)
Yes	Yes	Yes
673,494	693,699	714,510
Reopener	Reopener	Reopener

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Dec 10, 2020

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2. Is the system of personnel position control independent from the payroll system?	Yes
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	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?	Yes

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

Comments:
(optional)

Item 9A: Superintendent Cynthia Parulan-Colfer retires as of January 9, 2020. The current Associate Superintendent of Business, Annie N. Bui is working as Interim Superintendent. The Board approval date for this action was October 24, 2019.

End of School District Budget Criteria and Standards Review

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July 1 Budget
2020-21 Budget
Technical Review Checks

Hacienda La Puente Unified

Los Angeles 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. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- 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. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- 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. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

Hacienda La Puente Unified

Los Angeles County

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IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- 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. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- 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. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/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.