



2020-2021 ADOPTED BUDGET



Artwork: **Abigail Tedder** | 19-20 Senior | Moorpark High School

Moorpark Unified School District
5297 Maureen Lane | Moorpark, CA 93021

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TABLE OF CONTENTS

DISTRICT ADMINISTRATION	4
SUPERINTENDENT’S MESSAGE	5
EXECUTIVE SUMMARY	6
EXECUTIVE SUMMARY (Local Control Funding Formula).....	7
EXECUTIVE SUMMARY (Student Achievement)	8
DEMOGRAPHICS: STUDENT POPULATION.....	9
ENROLLMENT AND AVERAGE DAILY ATTENDANCE (ADA)	100
STATE BUDGET.....	11
GENERAL FUND BUDGET ASSUMPTIONS	16
GENERAL FUND SOURCES OF REVENUES	177
GENERAL FUND EXPENDITURES	19
GENERAL FUND EXPENDITURES (<i>payroll</i>)	20
GENERAL FUND EXPENDITURES (<i>H&W, CalSTRS, CalPERS</i>).....	21
GENERAL FUND EXPENDITURES (<i>use of funds</i>).....	22
GENERAL FUND EXPENDITURES (<i>contributions</i>)	23
GENERAL FUND TOTAL REVENUES AND EXPENDITURES.....	24
GENERAL FUND REVENUES AND NET ENDING BALANCE.....	25
LOTTERY INCOME AND HISTORY	27
MANDATED COST INCOME AND HISTORY	28
GENERAL FUND ENDING BALANCE.....	29
COMPONENTS OF ENDING FUND BALANCE	30
GENERAL FUND AND MULTY-YEAR ASSUMPTIONS.....	31
MULTI-YEAR PROJECTIONS.....	32
SCHOOL ALLOCATIONS.....	34
OTHER FUNDS	36
FINGERTIP FACTS.....	38
CYCLE OF BUDGET CHANGES	39
BUDGET TIMELINES AND DECISION MAKING POINTS.....	41
APPENDIX A: GLOSSARY OF SELECTED SCHOOL BUDGET TERMS	42

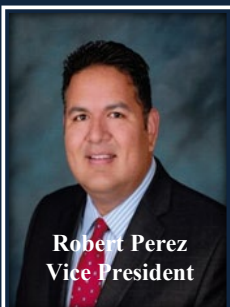
DISTRICT ADMINISTRATION



Nathan Sweet
President

Personal Statement: As a firefighter for over 20 years, I have devoted my life to public service. My years on the Board of Education for the Moorpark Unified School District have been an extremely rewarding continuation of that public service.

When it comes to education, John F. Kennedy said, “Our progress as a nation can be no swifter than our progress in education. The human mind is our fundamental resource.” As the product of public schools, and the son and grandson of public school teachers, I understand why providing high quality public education is essential for the future success of our country. I am honored to have the opportunity to serve the citizens of Moorpark during my term on the Board of Education for the Moorpark Unified School District.



Robert Perez
Vice President

Personal Statement: Our teachers, parents and administrators are vitally important in creating the best decisions for our schools and especially for our children.

As a Board Member, I look forward to working with our Schools, Board and Community.



Jeff Donabedian
Clerk

Personal Statement: I am honored and humbled to serve our community on the school board. I look forward to working with, and supporting, our staff, our children, and our community in an inclusive manner. We all want the best for our children, and want to do our part to prepare them for the adult world in a safe and prosperous environment. I will be your voice so that we can keep Moorpark schools the best that they can be.



Scott Dettorre
Member

Personal Statement: I consider it an honor and a privilege to serve on the Moorpark School Board. I believe education is key to a free and democratic society and crucial to the future of our nation. We have an obligation to prepare our students to be successful, competitive, and self-reliant adults in our ever changing world. It is our responsibility to provide all students in our district with a superior education by promoting diverse and innovative career pathways ranging from AP classes, to GATE programs, to trade skill classes and everything in between. With the collaboration of our staff, faculty, parents, and students, all things are possible.



Ute Van Dam
Member

Personal Statement: I am honored to be a member of the Moorpark Unified School District Board of Education and enjoy serving the students of Moorpark. The teachers, staff, administrators, parents, businesses, community members and the City, working together collaboratively, will benefit our students. Improving communication and cooperation among these parties is a priority. I am pleased to be able to work with fellow board members and the school district staff on behalf of our students. Thank you Moorpark residents for your support. Your comments and suggestions are always welcome.

SUPERINTENDENT'S MESSAGE



Dr. Kelli Hays

Welcome to Moorpark Unified School District! Our district has a long-standing tradition of academic success and strong community support. Our educators and staff take tremendous pride in ensuring Moorpark students have a rich and fulfilling educational experience that prepares them well for college and careers upon graduation. Our district is also part of a very special close-knit community that continues to place a high priority on its children. As Superintendent, I am proud to be a part of Moorpark Unified and excited for our continued pursuit of educational excellence and “connecting with every student, every day!”

Moorpark schools prepare our students for success after high school by offering a rich variety of Advanced Placement college prep courses and exposure to a wide array of career pathway opportunities. Moorpark High School recently added Hospitality & Tourism and Manufacturing & Design pathways which complement existing Engineering Technology, Business, Health Sciences, Performing Arts (Theater, Vocal and Instrumental), Games & Simulations, Education, Visual & Media Arts (Studio and Technology), and AVID pathways.

We are extremely proud of our award-winning schools, which include our two most recent 2020 California Distinguished Schools, Campus Canyon and Walnut Canyon. MUSD also has three elementary Gold Ribbon Schools and our comprehensive high school – Moorpark High – received the Gold Ribbon and Exemplary Arts Award in 2017, one of just 23 schools in California to receive this honor!

As we begin the 2019-20 school year, we are committed to continuing our tradition of ensuring academic excellence through highly effective teaching and leadership, innovative 21st century learning environments, and connecting with every student, every day. Whether in the classroom, on the stage or on the athletic field, Moorpark students are fully engaged in their educational experience and have the continued support of our wonderful staff and community!

Yours in education,
Dr. Kelli Hays

Dr. Cathy Lasure

Assistant Superintendent of Personnel Services

Donna Welch

Assistant Superintendent of Instructional Services

Latasha D. Jamal

Assistant Superintendent of Business Services

EXECUTIVE SUMMARY



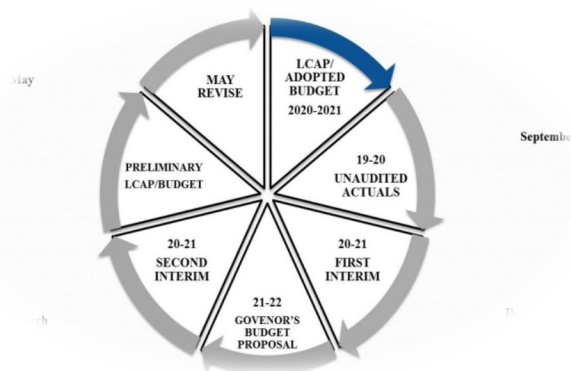
Moorpark Unified School District serves the residents of the City of Moorpark. A total population of approximately 36,576 citizens results in a projected student K-12 enrollment of 6,121 as of the 2019-2020 school year. The 2020-2021 Adopted Budget is presented for the District's 5 elementary schools, 1, K-8 school, 2 middle schools, 1 high school, and 1 middle college school. In addition, the budget summarizes the cost to provide the necessary services to support the District's school sites.

The 2020-2021 Adopted Budget represents a continuation of District educational programs through the Governing Board's goal of ensuring academic excellence through highly effective teaching and leadership, innovative 21st Century learning environments and connecting with every student, every day.

The budget is evaluated against the District's LCAP priorities and has the following objectives:

- Basic Necessities: teachers must be fully credentialed, instructional materials must be available to all students and align with state standards and facilities must be safe.
- Implementation of State Standards: this includes Common Core State Standards in English language arts and math, Next Generation Science Standards, English language development, history social science, visual and performing arts, health education and physical education standards.
- Access to Courses: ensures students have access to classes that prepare them for college and careers, regardless of what school they attend or where they live.
- Student Achievement: programs are designed to improve student outcomes along multiple measures, including test scores, English proficiency and college and career preparedness.
- Other Student Outcomes: this relates to required areas of study, including physical education and the arts.
- Parent Involvement: parents are engaged in the decision-making process and the educational programs of students.
- Student Engagement: this addresses improvement in the areas of student attendance and tardiness.
- School Climate: measures students' connectedness to school through a variety of factors, such as suspension and expulsion and determines actions for improvement.

The budget process starts in January of each year with the State of the State Address by the Governor and continues through this adopted budget plan for the coming fiscal year. Moorpark Unified School District, like most school districts in California, is dependent upon the State for much of its revenue each year. The District's Adopted Budget revenue projection is developed based on the State May Revise Budget projection, along with the District's student enrollment projection for the budget year.



EXECUTIVE SUMMARY – Local Control Funding Formula

The Local Control Funding Formula (LCFF) was enacted into law for the 2013-14 fiscal year and replaced the Revenue Limit model that had existed in California for nearly 40 years. The LCFF revenue is 87% of the District's entire General Fund budget.

One of the goals of the LCFF is to simplify how state funding is provided to local educational agencies (LEAs). Under the old funding system, each school district was funded based on a unique revenue limit, multiplied by its average daily attendance (ADA). In addition, districts received restricted funding for over 50 categorical programs which were designed to provide targeted services based on the demographics and needs of the students in each district.

Under the LCFF funding system, revenue limits and most state categorical programs were eliminated. The LCFF creates funding targets based on student characteristics and provides greater flexibility to use these funds to improve student outcomes. Following are the components of a district's LCFF:

- Grade span-specific base grants based on ADA that reflects adjustments for grades K–3 class sizes and grades 9–12.
- Supplemental grants equal to 20 percent of the adjusted base grants multiplied by the LEA's unduplicated pupil percentage (UPP) of English learners, income eligible for free or reduced-price meals, homeless, and foster youth pupils;
- Concentration grants equal to 50 percent of the adjusted base grants multiplied by an LEA's UPP above 55 percent; and
- Two add-ons equal to the amounts school districts received in 2012–13 for the Targeted Instructional Improvement Block Grant and Home-to-School Transportation programs

Moorpark Unified's UPP for 2019-2020 was 38.95%. The District is projecting 38.28% for the 2020-2021 fiscal year. The District is one of nine in Ventura County with a UPP lower than the 55% threshold and not receiving the Concentration Grant.

A critical component of the LCFF is the Local Control Accountability Plan (LCAP). The following graphics describe what the LCAP is and how one is developed.

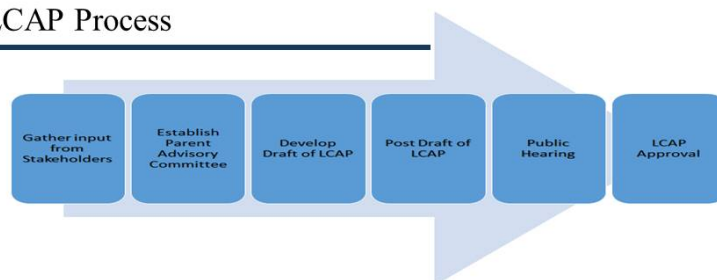


Local Control Accountability Plan (LCAP)

What is LCAP?

A three-year plan describing how district funds will be used from California's Local Control Funding Formula (LCFF) this revised and adopted annually. Moorpark Unified's LCAP addresses the 8 State LCAP priorities.

The LCAP Process



EXECUTIVE SUMMARY – Student Achievement

2018-2019 CAASPP Results

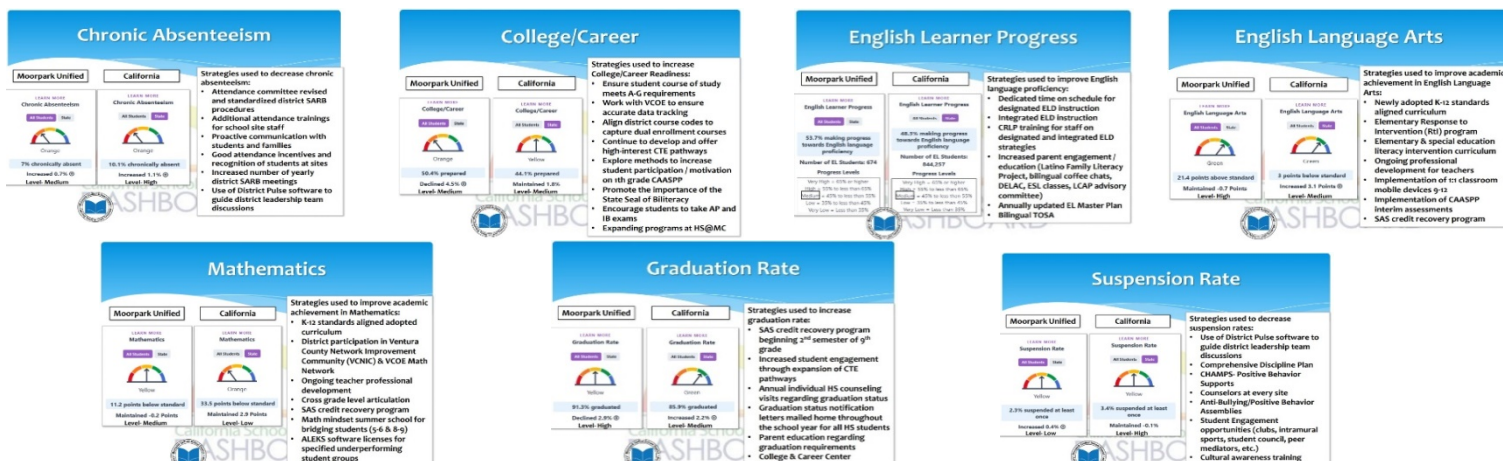
Moorpark Unified School District continues to outperform the state in both English Language Arts (ELA) and mathematics. On the CA Dashboard, MUSD was 18.4 points above the state average in ELA and 22.3 points above the state average in math. In addition, MUSD outperformed the state on the CA Dashboard in all areas, including English Learner Progress, College/Career Readiness, Chronic Absenteeism, Graduation Rate, and Suspension Rate.

Chronic absenteeism has been an area of concern for MUSD. A student is considered chronically absent when missing 10% or more of school in a given year, regardless of the reason. Research shows that students with poor attendance may not read or master math at the same level as their peers and have an increased chance of dropping out of high school. This has been an area of focus for the MUSD leadership team this year. Some strategies that have been implemented include additional training for school staff, proactive communication with students and families, as well as site based good attendance incentives for students. The district has also increased the number of yearly School Attendance Review Board (SARB) meetings.

The districtwide suspension rate maintained a “low” status but due to a 0.4% increase in the total number of suspensions, MUSD moved from a green to a yellow indicator.

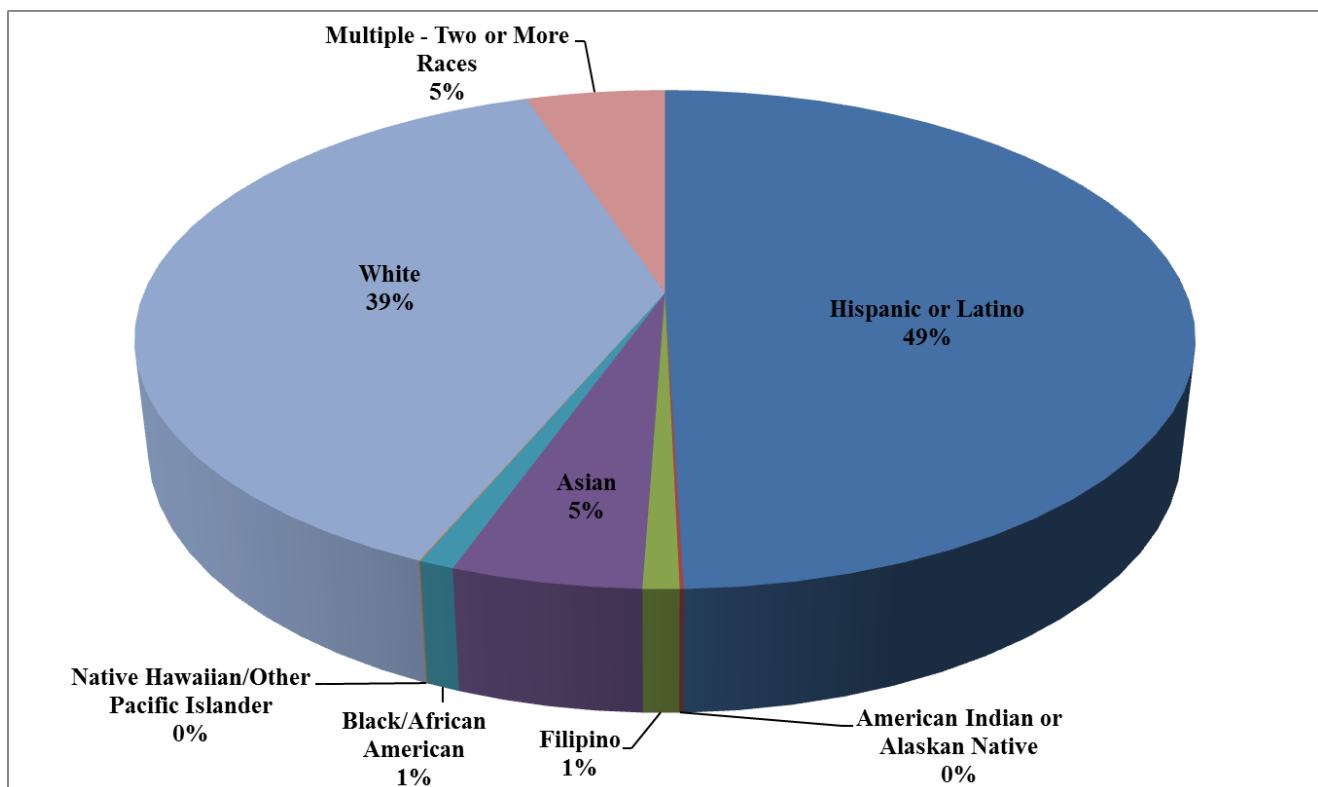
Although there was a slight decline in graduation rate, MUSD continues to maintain a “high” level of students graduating. Levels on the CA Dashboard are determined by two factors, including status and change. Even though MUSD maintained a “high” status for graduation rate, there was a slight change in rate which dropped us from green to yellow. One factor that can contribute to a drop-in graduation rate is when students choose to take the California High School Proficiency Exam (CHSPE) rather than complete a traditional high school diploma program.

The way that the College/Career Readiness was calculated changed this year and we were surprised by the orange indicator. We are working towards ensuring that all students are College/Career ready and that MUSD data captures all the ways in which students can be considered College/Career ready on the CA Dashboard indicator.



DEMOGRAPHICS: STUDENT POPULATION

Student Population/Ethnicity	Number
Hispanic or Latino	3032
American Indian or Alaskan Native	6
Filipino	57
Asian	299
Black/African American	56
Native Hawaiian/Other Pacific Islander	2
White	2359
Multiple - Two or More Races	310
Total	6121



In addition to the different ethnicities represented by MUSD students, as of October 2019, 2,327 or 38.95% of MUSD's enrollment are considered low socio economic, English learner or foster youth. These statistics are used in calculating the Local Control Funding Formula and account for an additional \$3,986,857 in supplemental funding.

Unduplicated Pupil Population				
Fiscal Year	District UPP	COE UPP	Total UPP	Rolling % Tied to Supplemental Funding
2019-2020	2,317	10	2,327	38.95%
2020-2021	2,302	10	2,312	38.28%
2021-2022	2,279	10	2,289	37.90%
2022-2023	2,253	10	2,263	37.95%
2023-2024	2,227	10	2,237	37.94%
2024-2025	2,198	10	2,208	37.94%

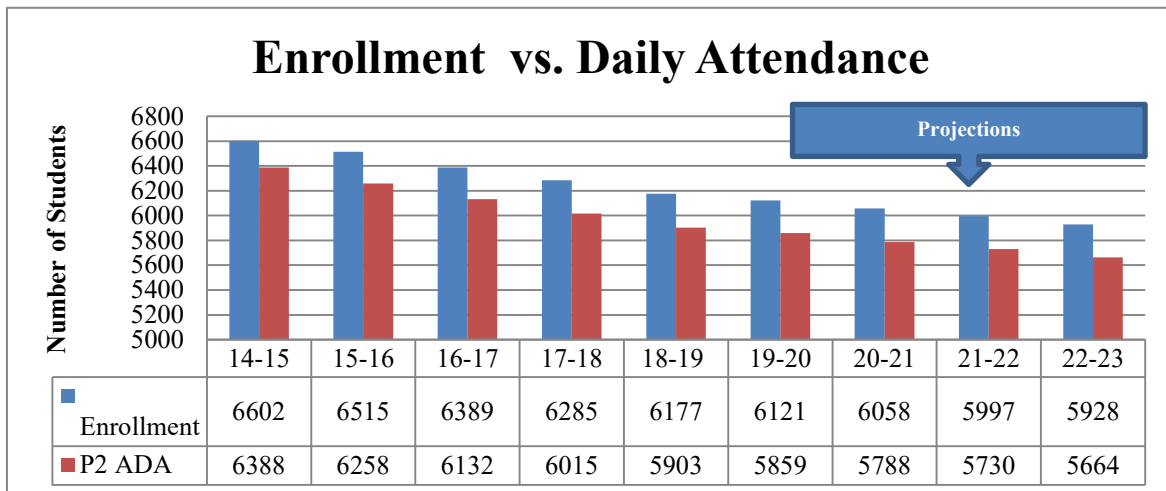
ENROLLMENT AND AVERAGE DAILY ATTENDANCE (ADA)

The most significant characteristic used for determining District income is the calculation of the average number of students that are in school and in attendance on a daily basis. Average daily attendance, “ADA”, is the multiplier in the local control funding formula to determine the amount of state funding a District will receive. Public schools are the only agencies that receive income based on the population they serve. Cities and counties, as an example, do not have either increases or decreases in their revenue based on the number of citizens in their community. Public schools, however, receive most of their income based on attendance and if a student misses one day the District loses approximately the following (amounts based on the LCFF Base Amt.):

	Base Grant	Daily Equivalent
Grades TK-3	\$ 7,092	\$ 39.40
Grades 4-6	\$ 7,199	\$ 39.99
Grades 7-8	\$ 7,412	\$ 41.18
Grades 9-12	\$ 8,590	\$ 47.72

The state does not pay the District for enrollment – *just attendance* – so all of the costs of setting up the instructional program are a loss unless the student attends every day. At the time of budget adoption for 2020-2021, the Moorpark Unified School District projects a decline of approximately 63 students from prior year (2019-20) P-2 Average Daily Attendance (ADA). The District is funded based on the higher of projected current year or prior year P-2 ADA per Ed Code 42238.05. This affords the district an opportunity for a “soft landing”, by delaying the impact of a decline in Attendance or enrollment for one year. Moorpark has taken advantage of this option as the district has experienced declining enrollment over the past nine years as demonstrated below.

In particular Moorpark saw a decline of 44 ADA from 2018-19 to 2019-20, but the impact on funding did not affect last year as the ADA for 2019-20 is used to calculate the revenue for 2020-21. For 2020-21, the Moorpark Unified School District has a projected ADA of 5787.92. The graph below illustrates the decrease in the number of Moorpark students each year. Student decline presents a number of issues for every district including reduced funding and staffing challenges.



On average, students attend school at a rate of 95.54% when compared to daily enrollment.

California State Budget

SENATE, ASSEMBLY REACH AGREEMENT ON 2020-21 Budget

Major changes to the Governor's May Revision:

- Rejects \$8.1 billion of proposed cuts to Proposition 98 funding that were contained in the Governor's May Revision trigger proposal, this includes rejecting cuts to:
- K-12 Local Control Funding Formula;
- K-12 Categorical programs, including the After School Education Safety Program and Career Technical Education Programs;
- State Preschool and Child Care reimbursement rates; and
- Community Colleges, including career technical education.

Includes no Proposition 98 cuts in the Legislature's Version trigger solution plan, instead if federal funds do not materialize \$5.3 billion of school and community college funding will be converted to a deferral, which preserves programmatic funding.

Provides an Average Daily Attendance hold harmless for Local Educational Agencies in the 2020-21 fiscal year and requires distance learning in the event of school closures.

Amends the Governor's Special Education proposal to provide \$545 million to increase base rates and \$100 million for the low incidence disabilities cost pool.

MAY REVISE 2020-21 STATE BUDGET PROPOSALS:

Common Message:

On May 14, 2020 the Governor presented an overview of the May Revision. "This is no normal year. And this is no ordinary May Revision." With a budget deficit of \$54 billion, very different from his January proposal with a proposed \$5.6 billion surplus, the Governor meticulously outlined a variety of budget balancing strategies, including a variety of cancelled expansions, tax suspensions, deferrals, use of reserve funds and reductions. Since mid-March, more than 4 million Californians have become unemployed. The state's revenue sources dropped and projections of the state's main revenue sources – personal income tax, sales and use tax and corporation tax – will be reduced in the budget year by 25.5 %, 27.2% and 22.7% respectively. These revenues comprise more than 90% of the general fund revenue.

The Governor in his May Revision takes action to bring expenditures in line with available funding, using reserves to soften the blow. He is implementing a 10% cut to state programs including K-12 and higher education, child care and other state programs. Recognizing a statutory COLA that flows into LCFF, he has applied the 10% reduction, which will net a 7.92% decline in the LCFF base grant amount. The May Revision proposes \$4.4 billion in funding to LEAs to mitigate inequitable learning exacerbated by the COVID-19 pandemic. The funding will be allocated to districts with high concentration of English learners, low income and foster youth, and special education students.

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

MOORPARK USD BUSINESS DEPARTMENT, JUNE 2020

Though the Governor's budget and that presented by the legislatures has many lines in agreement, both present two very different philosophies. Governor's proposal contains deep cuts that would be restored if federal aid for States is passed. As of today, the house has passed "HEROES" Act which would provide funding for States but it is currently in receiving very little support. The Senate has indicated that some form of state aid is necessary but has not indicated details as to what will be provided. The legislature's proposal assumes federal funds will be provided, hence no major projected cuts to education.

As negotiations continue between the Governor and the Legislatures, it appears that will realize funding greater than that projected in the May Revision. Though this is a likely possibility, we are preparing our budget based on the funding levels projected in May. The only thing that we know for certain, as it is noted in both proposals, is cash deferral which will require Moorpark Unified to borrow cash.

2020-21 Budget Comparison Chart: Gov's Budget, May Revision, Assembly/Senate & Final

	Governor's January Budget	May Revision	Assembly and Senate Budget	Final Budget Agreement
2020-21 General Fund Revenue, Transfers and Reserves	\$151.6 billion • \$20.1 Reserves	\$119.4 billion • \$10.8 B Reserves	\$139.8 billion • \$7.5 B Reserves	
2020-21 Prop 98 (K-14) Spending	\$ 84.048 billion	\$ 70.490 billion	\$ 72.6 billion	
Local Property Taxes/P 98	\$26.5 billion	\$25.6 billion	\$25.6 billion	
Local Control Funding Formula (LCFF)	\$1.2 billion	(\$6.07 billion*) *includes 2.31% 20-21 COLA	\$1.148 billion to fund 2.31% COLA	
2019-20 K-12 Apportionment Deferrals		\$1.9 billion	\$1.9 billion	
2020-21 K-12 Apportionment Deferrals		\$3.4 billion	• \$3.4 billion • \$5.2 billion additional deferral if sufficient federal relief isn't received by 10/1 • Authorizes \$300 million in deferral hardship funds	
Special Education	• \$645 million base grant increases • \$250 million one-time for pre-K services • \$1.1 million for governance/accountability studies • \$4 million Dyslexia	• \$645 m base grant increases • \$1.1 million for governance/accountability studies • \$15 million (federal) Golden State Teacher Pipeline • \$7 million for alternative dispute resolution • \$2 million in federal funds for Dyslexia	• \$545 million base grant increase • \$100 million low incidence augmentation • \$1.1 million for governance/accountability studies (federal) • \$15 million (state ops) Golden State Teacher Pipeline • \$8.6 million for alternative dispute resolution • \$2 million federal funds for Dyslexia	
Learning Loss Mitigation Grants (Fed CARES Act Relief and Governor's Emergency Education Relief Funds)		• \$2.855 billion to LEAs (per ADA) eligible for LCFF concentration grants. • \$1.5 billion to eligible LEAs based upon the total number of pupils with exceptional needs enrolled in the LEA using 2019-20 Fall 1 Census special education data.	• \$2.855 billion to LEAs using LCFF funding formula • \$1.5 billion to eligible LEAs based upon the total number of pupils with exceptional needs enrolled in the LEA using 2019-20 Fall 1 Census special education data.	

Revised 06.15.20

1

2020-21 Budget Comparison Chart: Gov's Budget, May Revision, Assembly/Senate & Final

	Governor's January Budget	May Revision	Assembly and Senate Budget	Final Budget Agreement
Federal CARES Act Elementary & Secondary School Emergency Relief (ESSER) Funds to LEAs		\$1.48 billion (federal) to LEAs in proportion to the amount of Title I-A funding the agencies receive to support COVID-19-related costs.	Approved May Revision	
2020-21 AD Hold Harmless			Provides 2020-21 ADA hold harmless for funding at the 2019-20 ADA level as established by SB 1117. As a condition of receiving the ADA hold harmless, an LEA must: • provide distance learning for students unable to attend schools due to the impacts of COVID-19. • For students w/ disabilities describe in IEPs how services will be provided if distance learning is required. • adopt "continuity of learning and support" plans by September 15, 2020	
Restricts Use of LCFF Supplemental and Concentration Funds (AB 1835)			Approves AB 1835 as Budget Trailer Bill	
School Employer Pension Contributions	\$2.3 billion (non-P98) to CalSTRS and CalPERS retirement funds to reduce long-term unfunded liability	Redirects \$2.3 billion from CalSTRS and CalPERS Funds to further reduce employer contribution rates. Reduces • CalSTRS employer rate from 18.41% to 16.15% in 2020-21 and from 18.2% to 16.02% in 2021-22. • CalPERS School employer contribution rate from 22.67% to 20.7% in 2020-21 and from 25% to 22.84% in 2021-22.	Approved May Revision Proposal	

Revised 06.15.20

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2020-21 Budget Comparison Chart: Gov's Budget, May Revision, Assembly/Senate & Final

	Governor's January Budget	May Revision	Assembly and Senate Budget	Final Budget Agreement
New January Initiatives (one-time):	• Educator Workforce (\$350 million) • Opportunity Grants (\$300.3 million) • Community Schools (\$300 million) • Teacher Residency (\$175 million) • Credential Awards (\$100 million) • Child Nutrition (\$70 million) • Classified Teacher Credential (\$64 million) • CCEE Local Services (\$18 million) • Computer Science Supplementary Authorization (\$15 m) • Online Resources (\$2.5 million) • College Guidance (\$2.5 million) • Computer Science Resource (\$2.5 m) • School Climate Workgroup (\$150,000)	Due to COVID-19 emergency May Revision eliminates all new spending initiatives	Approved May Revision Proposal	
After-School Education and Safety Program (ASES)		(\$100 million) cut due to COVID-19	Restored \$100 million	
K12 Strong Workforce Program		(\$79.4 million/K-12 and \$135.6 million CCC) cuts due to COVID-19	Restored \$79. million/K-12 and \$135.6 million/CCC	
Career Technical Education Grants		(\$77.4 million cut due to COVID-19	Restored \$77.4 million	
Agricultural Career Technical Ed Grants		(\$2.1 million) cut due to COVID-19	Restored \$2.1 million	

Revised 06.15.20

3

2020-21 Budget Comparison Chart: Gov's Budget, May Revision, Assembly/Senate & Final

	Governor's January Budget	May Revision	Assembly and Senate Budget	Final Budget Agreement
Partnership Academies		(\$9.4 million) cut due to COVID-19	Restored \$9.4 million	
Adult Ed Block Grants		(\$66.7 million) cut due to COVID-19	Restored \$66.7 million	
Exploratorium		(\$3.5 million) cut due to COVID-19	Approved May Revision	
Online Resources		(\$3 million) cut due to COVID-19	Restored \$3 million	
Specialized Secondary Program		(\$2.4 million) cut due to COVID-19	Restored \$2.4 million	
Clean Technology Partnership		(\$1.3 million) cut due to COVID-19	Restored \$1.3 million	
Dreamer Resource Liaisons			\$5.8 million	
Full-Day Kindergarten Facilities	\$300 million in one-time non-P98 funding to construct new or retrofit existing school facilities.	Due to COVID-19 emergency May Revision eliminates program	Approved May Revision Proposal	
LEA Part Day Preschool	\$663 million (includes \$50 million for Preschool QRIS Block Grant)	\$483 million (includes \$50 million for Preschool QRIS Block Grant)	Restored \$483 million	
LEA Full Day Preschool	\$302 million	\$256 million	Restored \$256 million	
Unallocated slots reduction		-\$131 million	Approved May Revision	
10% reduction to the Standard Reimbursement Rate		-\$94.4 million	Restored \$94.4 million	
Full Day Preschool COLA	\$20.5 million	-\$20.5 million (rescind COLA)	Restored \$20.5 million COLA	
Adjustment for growth		-\$4.9 million	Restored \$4.9 million	
Early Childhood Policy Council	\$4 million	Reduce by \$2 million for total of \$2 million	Approved May Revision	
Establish new Department of Early Childhood at CHHS		Withdraw proposal for new department. Instead would transfer child care programs from CDE to Department of Social Services. Provide \$2 million in non 98 funds to support this transition	Action deferred	

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Revised 06.15.20

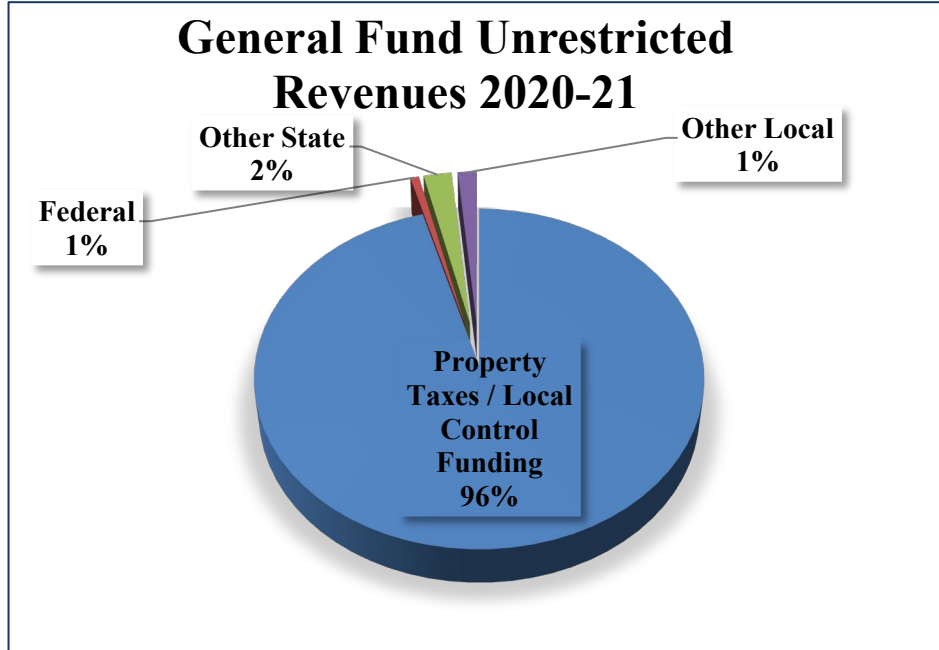
GENERAL FUND BUDGET ASSUMPTIONS

The 2013 Budget Act established the Local Control Funding Formula (LCFF), which expands local control, reduces state bureaucracy, and ensures that student needs drive the allocation of resources. The funding also includes increased transparency and accountability through the use of the Local Control Accountability Plan (LCAP). School districts are required to develop, adopt, and annually update a three-year LCAP, using the California State Board of Education's adopted template. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. Additionally, the regulations require school districts "to increase and improve" services for targeted students (by way of supplemental grant funding within the LCFF). Annual LCAP updates require a review of the school district's progress towards meeting the goals set forth in its LCAP, assess the effectiveness of the specific actions taken achieving these goals and describe any District will make as a result of this review and assessment.

The budget represents the very best we can afford for our students and staff. The accuracy of the District's budget projection only as good as the assumptions that are used in developing the budget. If the assumptions are wrong, so too will be the budget. Since it is impossible to accurately predict all of the assumptions that are needed in budget development, the budget and the assumptions are updated three times after the original budget is adopted. The assumptions are updated with a revision that occurs within 45 days after the adoption of the State Budget and with two interim reports that are delivered to the Board in December and March of each fiscal year. The following chart lists the assumptions used in building the 2020-2021 Proposed Budget.

Revenue Assumptions	July 1 Budget
Average Daily Attendance	5790
Local Control Funding Formula Based Grant:	
Grades TK-3	\$ 7,092
Grades 4-6	\$ 7,199
Grades 7-8	\$ 7,412
Grades 9-12	\$ 8,590
COLA	2.31%
Deficit Factor	-10.00%
Unduplicated Pupil Percentage (%)	38.28%
LCFF TIIBG & Home-to-School Transportation	\$ 1,074,438
LCFF Supplemental: Per ADA	
TK-3: \$ 599	towards
Gr. 4-6: \$ 551	changes the
Gr. 7-8: \$ 567	
Gr. 9-12: \$ 675	\$ 3,583,682
Mandated Cost Reimbursement: Per ADA	
Gr. K-8: \$ 32.18	
Gr. 9-12: \$ 61.94	\$ 244,101
Lottery Revenues: Per ADA	is
Unrestricted: \$ 153	
Restricted: \$ 54	\$ 1,275,449
Expenditure Assumptions	July 1 Budget
Certificated FTE - All Funds	279.9
Classified FTE - All Funds	258.92
Confidential	6
Supervisor/Mgmt. - All Funds	48.2
Health & Welfare Average per FTE	17,297
Step & Column - MEA	318,868
Step & Column - CSEA	106,910
Step & Column - Confidential	2,784
Step & Column - Mgmt.	42,961
CalPERS Employer Rate	20.70%
CalSTRS Employer Rate	16.15%
Cost of 1% - All Funds	
Certificated	253,946
Classified	102,519
Confidential	5,678
Mgmt./Admin./ Supervisors	60,002
Total Cost of 1%	422,145

GENERAL FUND SOURCE OF REVENUES



96% of the district's unrestricted revenues are generated from LCFF Sources which include local property taxes.

The 2013-14 State Budget established the Local Control Funding Formula (LCFF). The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing individual districts maximum flexibility in allocating resources to meet local needs.

The 2013-14 State Budget eliminated most state categorical program funding, except for a few programs funded outside the LCFF such as the State Lottery, State Special Education Funding, and Federal Every Student Succeeds Act (ESSA) programs. Many of the other state categorical programs such as Economic Impact Aid were eliminated, the funding for these programs was included as part of the LCFF.

Unrestricted revenues make up 83% of total General Fund revenues. These revenues pay for all non-categorical programs such as classroom instruction, school administration, and maintenance and operations.

The District's total resources include a "beginning balance," which reflects a carryover balance from the prior year. It is important to understand that this prior year balance is made up of one-time savings that should not be included as sources of revenue to fund on-going expenditures.

General Fund Unrestricted Sources	
Property Taxes / Local Control Funding	\$ 51,466,910
Federal	\$ 363,426
Other State	\$ 1,186,824
Other Local	\$ 795,811
Total Revenues	\$ 53,812,971
Beginning Balance	\$ 4,538,867
Total Unrestricted General Fund	\$ 58,351,838

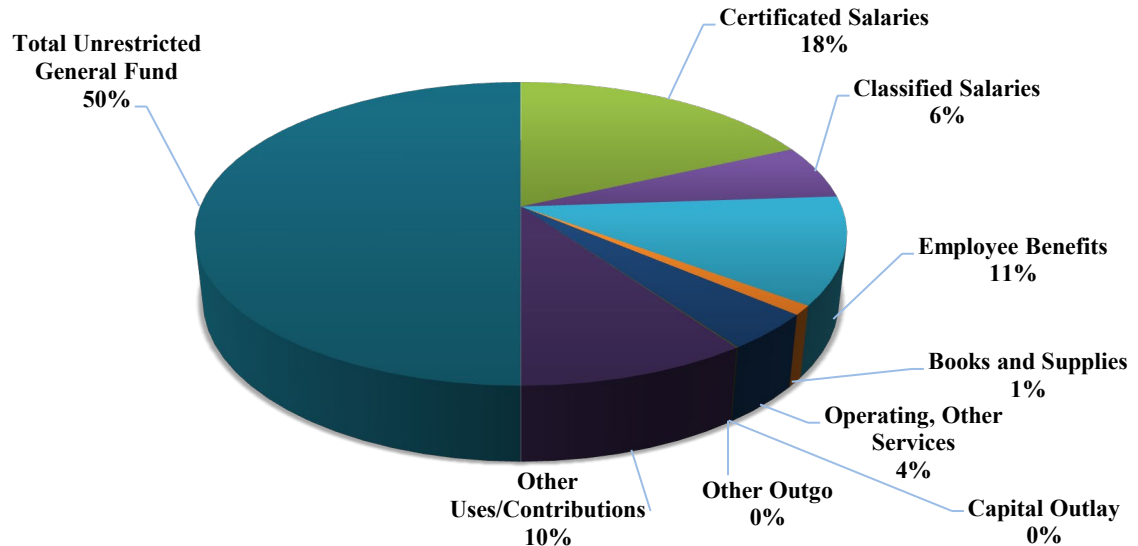
GENERAL FUND SOURCES OF REVENUES (*Continued*)

	2019-20 Estimated Actuals			2020-21 Proposed Budget			Variance	
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	Total Fund	
General Fund Revenues								
LCFF Sources	56,285,056	-	56,285,056	51,466,910	-	51,466,910	(4,818,146)	A
Federal Revenue	-	1,934,759	1,934,759	363,426	2,002,080	2,365,506	430,747	B
Other State Revenue	1,857,280	747,265	2,604,545	1,186,824	660,081	1,846,905	(757,640)	C
Other Local Revenue	1,293,757	4,124,891	5,418,648	795,811	3,519,096	4,314,907	(1,103,741)	D
TOTAL REVENUES	59,436,093	6,806,915	66,243,008	53,812,971	6,181,257	59,994,228	(6,248,780)	
Beginning Fund Balance								
a) As of July 1 - Unaudited	4,837,043	1,519,314	6,356,357	4,538,867	1,573,406	6,112,273	(244,084)	

- A. The change in LCFF sources is tied to the projected 10% deficit factor. As of June 22, 2020, the budget compromise rejects the devastating 10 percent cut to the Local Control Funding Formula that was proposed in the May Revision. Based on the revision that does not include a cost-of-living adjustment to the LCFF, Moorpark could receive an additional \$4.4 million in LCFF revenue. If realized, this amount will be reflected in either a 45 day budget revision or in the districts first interim report.
- B. Majority of the increase in federal revenue is attributed to the preliminary CARES grant. Moorpark Unified is projected to receive \$360 thousand in unrestricted revenue to offset COVID-19 expenses.
- C. The decrease in other state revenue is due to the state preschool funding received in 19/20 as this was one time funding allocation.
- D. The decrease in other local revenue is due to ERATE funding received in 19/20. ERATE revenue is accounted for once received as this is a reimbursement program for qualified technology expenses.

GENERAL FUND UNRESTRICTED EXPENDITURES 2020-21

General Fund Unrestricted Expenditures 2020-21



It takes people to teach students and 87% of the district's unrestricted expenditures are committed to the employees of the district

Employee salaries and benefits comprise the majority of District expenditures. It takes people to teach students, and in Alvord Unified School District, 87% of the District's budgeted unrestricted expenditures are for the services of district employees.

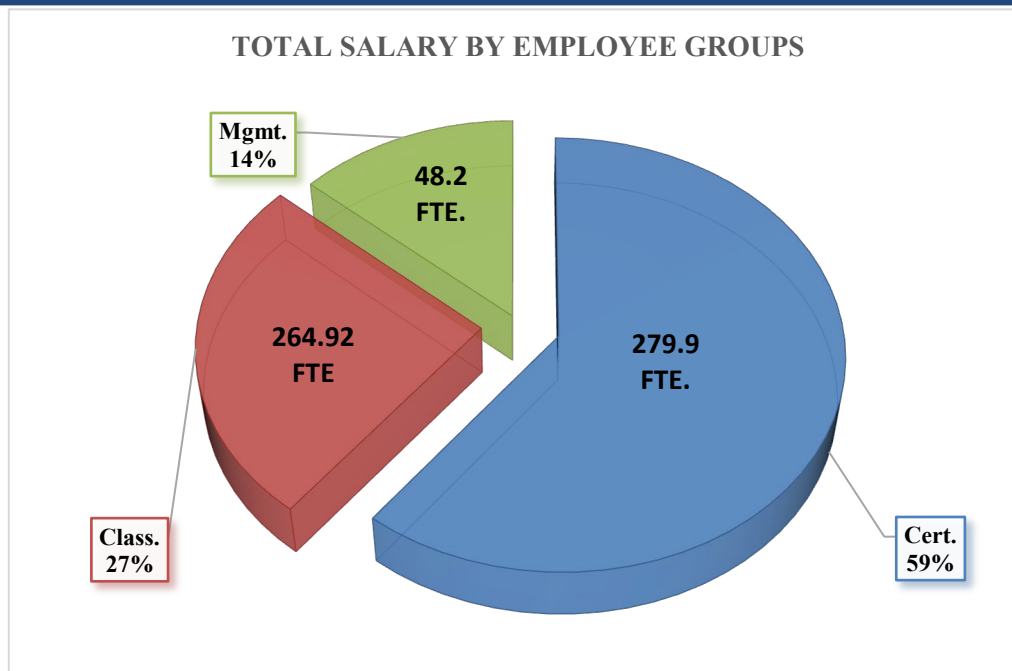
Employee salaries are divided into two separate line items: certificated and classified. Certificated employees include teachers, nurses, librarians, psychologists, site/district administration, or others who provide services that require credentials from the state of California.

Classified employee salaries include support personnel in the district including salaries for positions such as secretaries, accountants, bus drivers, food service personnel, painters, custodians, and classified management.

Employee benefits comprise approximately 23% of unrestricted expenditures and include retirement benefits, Medicare, health benefits, unemployment insurance, and workers compensation.

General Fund Unrestricted Expenditures	
Certificated Salaries	\$ 21,376,149
Classified Salaries	\$ 6,819,705
Employee Benefits	\$ 13,447,162
Books and Supplies	\$ 1,166,344
Operating, Other Services	\$ 4,657,016
Capital Outlay	\$ 16,080.00
Other Outgo	\$ 52,016.00
Other Uses/Contributions	\$ 11,468,367
Total Unrestricted General Fund	\$ 59,002,839

GENERAL FUND UNRESTRICTED PAYROLL EXPENDITURES 2020-21



Payroll is the single largest operating cost of a school district. At Moorpark, this cost comprises 87% of all unrestricted general fund dollars expended, which is consistent with most California school districts where payroll costs tend to range from 85% to 95% of the unrestricted general fund budget. The cost of providing instructors, counselors, and other certificated support for our students remains the single largest payroll cost, demonstrating the district's commitment to providing quality instruction.

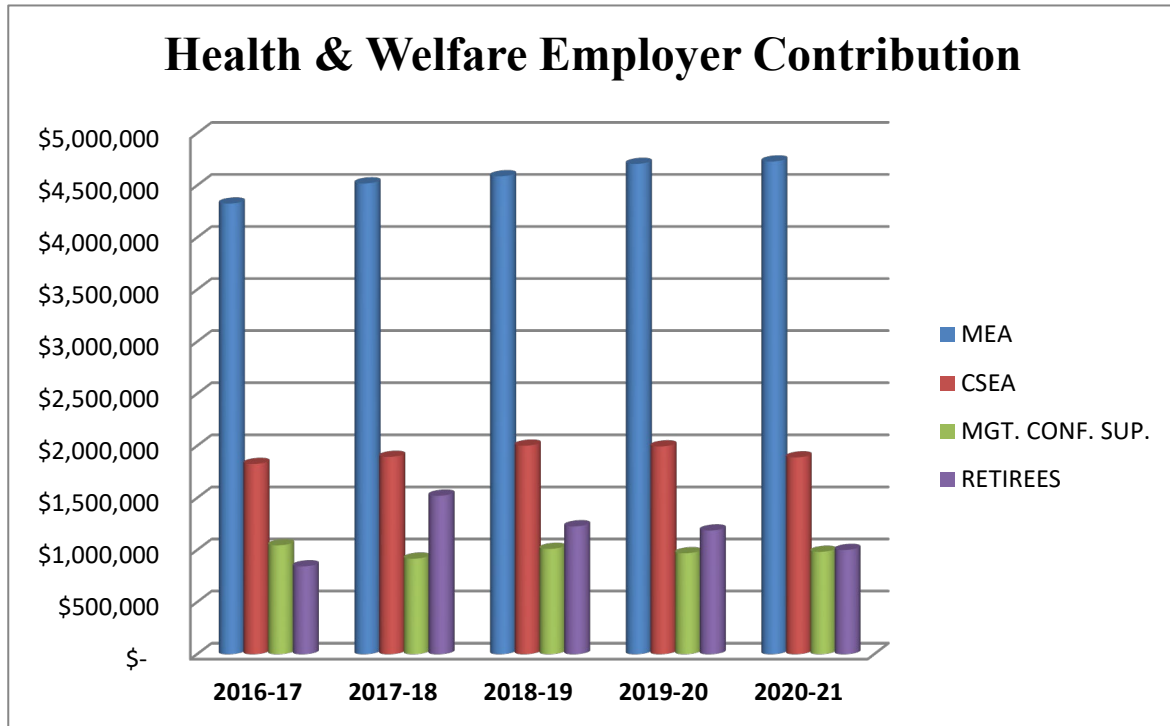
This is followed by costs associated with the Classified support staff such as instructional aides, clerical staff, technical staff and campus supervisors. Management comprises 14% of all payroll costs, consistent with most California school districts. In fact, Moorpark's current staffing level of 20.52 Certificated Administrators is under the statewide allowable rate of 8% management to certificated staff. Districts see annual increases to Payroll costs as a result of step and column movement along our pay schedules.

On average our certificated staff and management costs increase at an approximate rate of 1.56% per year, while our classified staff and management costs increase at nearly 4.36% per year. These cost increases are a result of movement along the salary schedule. In addition to these annual increases, districts are facing the impact of higher costs associated with rising employer rates for our two retirement systems.

The State Teachers Retirement System (CalSTRS) and the Public Employee Retirement System (CalPERS) which cover our certificated and classified staff respectively are addressing their unfunded liabilities by passing these costs onto employers as well as reducing retiree benefits for new hires.

GENERAL FUND UNRESTRICTED H & W CalSTRS AND CalPERS

Moorpark Unified contributions toward both their active and retired employee continue increase with the district absorbing 100% of the increase each year. On averaged, the district contribution per employee is \$17,296.75.

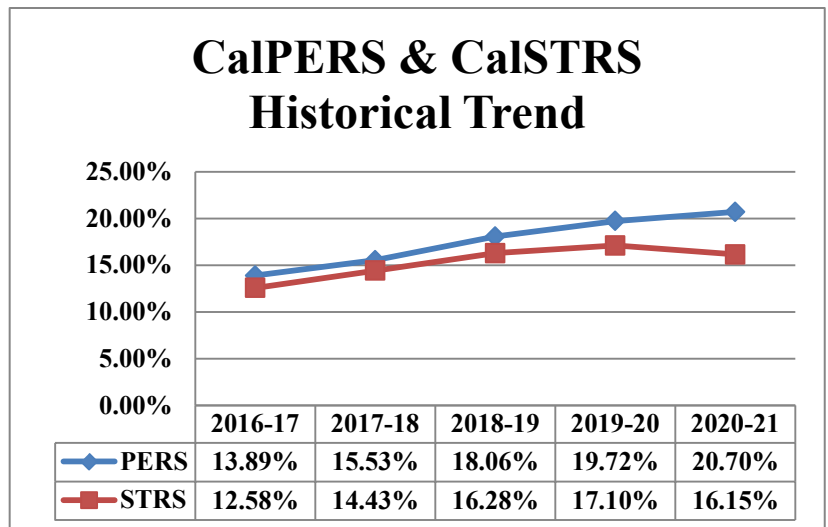


State Teachers Retirement System (STRS)

The 2020-21 District budget proposal incorporated the required employer rate increases to the State Teachers Retirement System (STRS) based on the 2020-19 Governor's May Revision. These escalating contributions have a financial impact on Moorpark Unified.

Public Employee Retirement System (PERS)

The Public Employee Retirement System (PERS) is the retirement program for the District's classified employees. The following table illustrates the change in rates from first interim to second interim. The 2020-21 District budget proposal incorporated the required employer rate increases to the Public Employee Retirement System (PERS) based on the 2020-21 Governors' May Revision. The escalating contributions have a financial impact on Moorpark Unified.



GENERAL FUND EXPENDITURES (Uses of Funds)

	2019-20 Estimated Actuals			2020-21 Proposed Budget			Variance
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	Total Fund
General Fund Revenues							
LCFF Sources	56,285,056	-	56,285,056	51,466,910	-	51,466,910	(4,818,146)
Federal Revenue	-	1,934,759	1,934,759	363,426	2,002,080	2,365,506	430,747
Other State Revenue	1,857,280	747,265	2,604,545	1,186,824	660,081	1,846,905	(757,640)
Other Local Revenue	1,293,757	4,124,891	5,418,648	795,811	3,519,096	4,314,907	(1,103,741)
TOTAL REVENUES	59,436,093	6,806,915	66,243,008	53,812,971	6,181,257	59,994,228	(6,248,780)
Beginning Fund Balance							
a) As of July 1 - Unaudited	4,837,043	1,519,314	6,356,357	4,538,867	1,573,406	6,112,273	(244,084)
	2019-20 Estimated Actuals			2020-21 Proposed Budget			Variance
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	Total Fund
Expenditures							
Certificated Salaries	21,809,481	4,430,194	26,239,675	21,376,149	4,618,262	25,994,411	(245,264)
Classified Salaries	7,392,119	3,419,132	10,811,251	6,819,705	3,429,777	10,249,482	(561,769)
Employee Benefits	14,046,202	3,095,218	17,141,420	13,447,162	3,230,386	16,677,548	(463,872)
Books and Supplies	663,756	626,274	1,290,030	1,166,344	651,807	1,818,151	528,121
Services & Other Operating Exp	3,745,265	4,032,731	7,777,996	4,657,016	3,825,434	8,482,450	704,454
Capital Outlay	910,196	1,381,912	2,292,108	16,080	350,000	366,080	(1,926,028)
Other Outgo (Excluding Indirect)	335,369	1,891,476	2,226,845	335,369	1,922,134	2,257,503	30,658
Other Outgo (Including Indirect)	(242,666)	82,384	(160,282)	(283,353)	124,940	(158,413)	1,869
TOTAL EXPENDITURES	48,659,722	18,959,321	67,619,043	47,534,472	18,152,740	65,687,212	(1,931,831)

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- E. **Certificated Salaries** show salaries for credentialed personnel, such as teachers, principals, nurses, and psychologists. The decrease in certificated salaries is attributed to moving classified stipends that were paid in 19/20 as certificated to the correct classified funding source, removal of LCAP goal 1.2b, 1.4b, and 1.4f, and the projected EPA funding decrease which is used to offset certificated salaries.
- F. **Classified Salaries** reflect salaries for non-credentialed employees as in office staff, custodial and grounds, transportation and instructional aides. The decrease in classified salaries is attributed to reduction classified staff through layoffs as well as hourly allocations as a result of the removal of LCAP goals 1.2b, 1.4b, and 1.4f.
- G. **Employee Benefits** is where all pensions, health and welfare, workers' compensation and other payroll driven expenditures are categorized. The reduction in employee benefits is alignment with the project decrease in both certificated and classified salaries.
- H. **Books and Supplies** is where all books and supplies for the entire organization are shown. The increase in books and supplies is to account for the 19/20 technology budget allocation that was carried.
- I. **Services and Other Operating Expenditures** reflect expenditures for utilities, rentals of equipment, travel reimbursement, dues and insurance. Increase in services and other operating expenditures is attributed to the increase in VCSSFA liability and property insurance, increase in utilities as the 19/20 amounts accounts for the savings due to closures as of March, and for the purchase of the learning management system.
- J. **Capital Outlay** is for any equipment over \$5,000. The decrease in capital outlay is attributed to the completion of the Prop 39 project in 19/20.
- K. **Other Outgo** reflects transfers to other organizations, such as the County Office of Education. This increase is due to the projected increase in cost for our county operated services.

GENERAL FUND EXPENDITURES (*Contributions*)

		2019-20 Estimated Actuals			2020-21 Proposed Budget			Variance
		Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	Total Fund
Other Financing Sources/Uses								
Interfund Transfers								
	Transfers In	-	22	22	2,968,186	-	2,968,186	2,968,164
	Transfers Out	-	-	-	-	-	-	-
Other Sources/Uses								-
	Sources	-	-	-	-	-	-	-
	Uses	-	-	-	-	-	-	-
Contribution		(11,074,547)	11,074,547	-	(11,468,367)	11,468,367	-	-
	<i>Special Education</i>	(8,906,213)	8,906,213	-	(9,357,988)	9,357,988	-	-
	<i>Mental Health</i>	(139,763)	139,763	-	(139,762)	139,762		
	<i>Routine Restricted Maintenance</i>	(2,028,571)	2,028,571	-	(1,970,617)	1,970,617		
		(11,074,547)	11,074,569	22	(8,500,181)	11,468,367	2,968,186	2,968,164

L

Contributions represent inter-program support within the General Fund when expenditures incurred for a given restricted resource (e.g., Special Ed program) exceed the amount available for expenditure.

Contributions between the unrestricted and restricted general funds are expected to be \$11,468,367 in the 2020-21. This is an increase of approximately \$393 thousand over the prior year's expected contribution. Increases in contributions are attributed to rising costs in under-funded special education programs.

Special Education

Special education costs typically exceed the revenue provided to the district from state, federal and local sources for that purpose. Additionally, in order to retain federal funds, the district must meet maintenance of effort requirements. This standard requires that the special education related expenses supported by state revenues and local contributions be no less than the amount expended in the prior year.

Contributions from the general fund to special education resources for 2020-19 are budgeted at \$9,357,988.

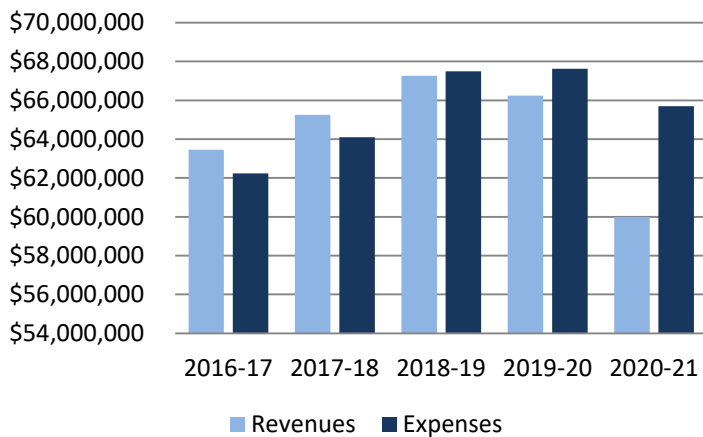
Routine Maintenance

The legally required contribution to routine maintenance is an amount equivalent to 3% of combined general fund expenditures. During the recession, the state gave districts flexibility to reduce the contribution to 1.0% of general fund expenditures. Starting in the 2019-20, school districts were required to return to the prior 3% of combined general fund expenditures. Contributions from the general fund to routine maintenance for 2020-19 are budgeted at \$1,970,617.

- L. Increase in interfund transfers is attributed to the transfer from the RDA fund to the General Fund. If the projected increase in LCFF revenue is realized, this transfer in will be reversed.

COMBINED GENERAL FUND REVENUES & EXPENSES 2016-17 TO 2020-21

Revenue & Expenses, 2016-17 to 2020-21



Moorpark became a LCFF funded district in 2013-14 and continues to be a LCFF funded district in 2020-19

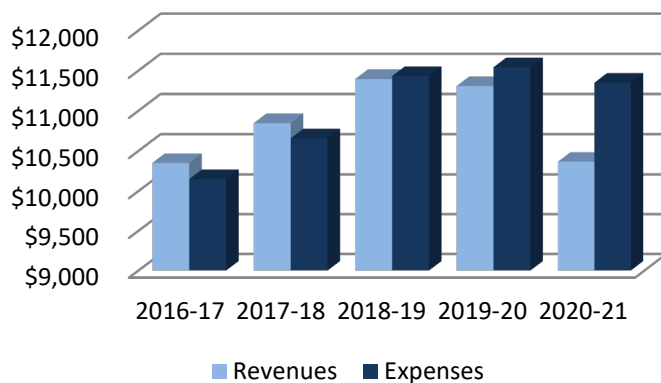
The 2020-21 budget includes revenues based on the Local Control Funding Formula (LCFF). For 2019-20, this amount equaled \$36 million in revenues excluding local property tax revenues, 19 million.

In addition, projections show that Moorpark Unified School District will continue to be a LCFF funded district given the proportion of property tax revenues vs. state aid sources.

Expenditure growth occurs each year due to cost increases resulting from step and column movement as well as movement on the salary schedule and the corresponding benefit costs associated with these.

Additionally, state-mandated cost increases to the district for public employee retirement contributions has had a significant impact on the district's multiyear financials. Consumables, contracts, and utilities comprise other costs increases, etc.

Revenue & Expenses per ADA, 2016-17 to 2020-21



District Revenues & Net Ending Balance 2016-17 TO 2020-21

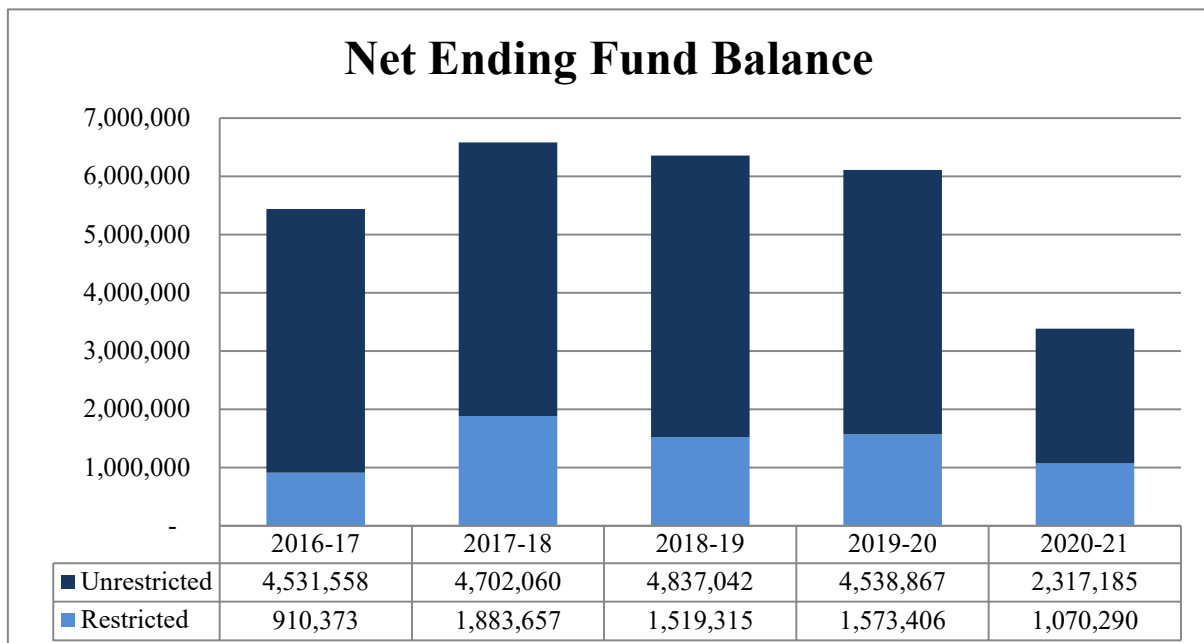
A school district's net ending balance is its savings account to fund unforeseen events or pay for multi-year needs

Revenues that have not been expended during a budget year are carried over for expenditure in the subsequent year and are identified as the District's "Net Ending Fund Balance." In most cases, this is the only savings account that a school district has for general operational purposes. The "Net Ending Fund Balance" of one year becomes the "Net Beginning Balance" of the subsequent year.

Included within the projected "Net Ending Fund Balance" is a "Reserve for Economic Uncertainties," which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or expenditures that are higher than those budgeted.

The State's minimum "Reserve for Economic Uncertainties" for Moorpark Unified School District is 3% of the total expenditures for 2020-21. Many districts have reserves that are higher than the minimum state balances due to the significant fluctuations in public education revenues.

Also included in the "Net Ending Fund Balance" are carryover balances that originated from sources that can only be used for specific purposes. These revenues are called "restricted" and can only be expended for the purposes determined by the grantor. The balances in these accounts carry the same restrictions as the originating income. Thus, a Net Ending Fund Balance is reflected with two types of accounts-- those that are "restricted" and can be used for selected purposes only, and those that are "unrestricted" and can be expended by decisions of the local agency.



Moorpark Unified School District						
General Fund Summary						
Unrestricted and Restricted						
	2019-20 Estimated Actuals			2020-21 Proposed Budget		
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund
DESCRIPTION	(A)	(B)	(C)	(A)	(B)	(C)
BEGINNING FUND BALANCE	4,837,043	1,519,314	6,356,357	4,538,867	1,573,406	6,112,273
ADJUSTMENT	-	1,131,929	1,131,929	-	-	-
REVENUE	59,436,093	6,806,915	66,243,008	53,812,971	6,181,257	59,994,228
EXPENDITURES	48,659,722	18,959,321	67,619,043	47,534,472	18,152,740	65,687,212
EXCESS (DEFICIENCY)	10,776,371	(12,152,406)	(1,376,035)	6,278,499	(11,971,483)	(5,692,984)
INTERFUND TRANSFERS	-	22	22	2,968,186	-	2,968,186
OTHER SOURCES/USES	(11,074,547)	11,074,547	-	(11,468,367)	11,468,367	-
ENDING FUND BALANCE	4,538,867	1,573,406	6,112,273	2,317,185	1,070,290	3,387,475

RDA transfer into the general fund.

LOTTERY INCOME & HISTORY

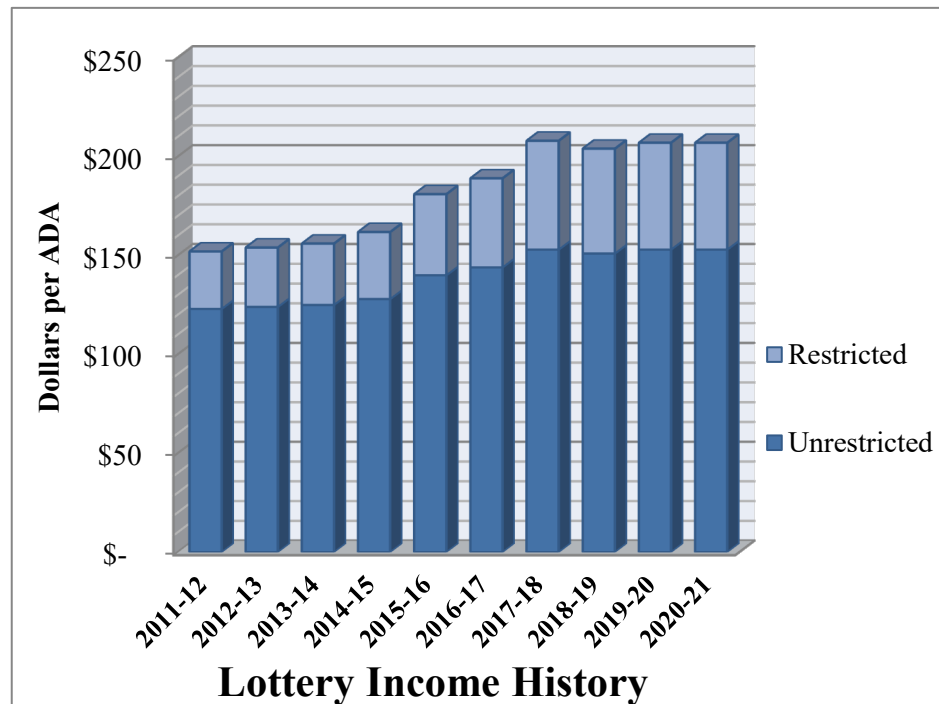
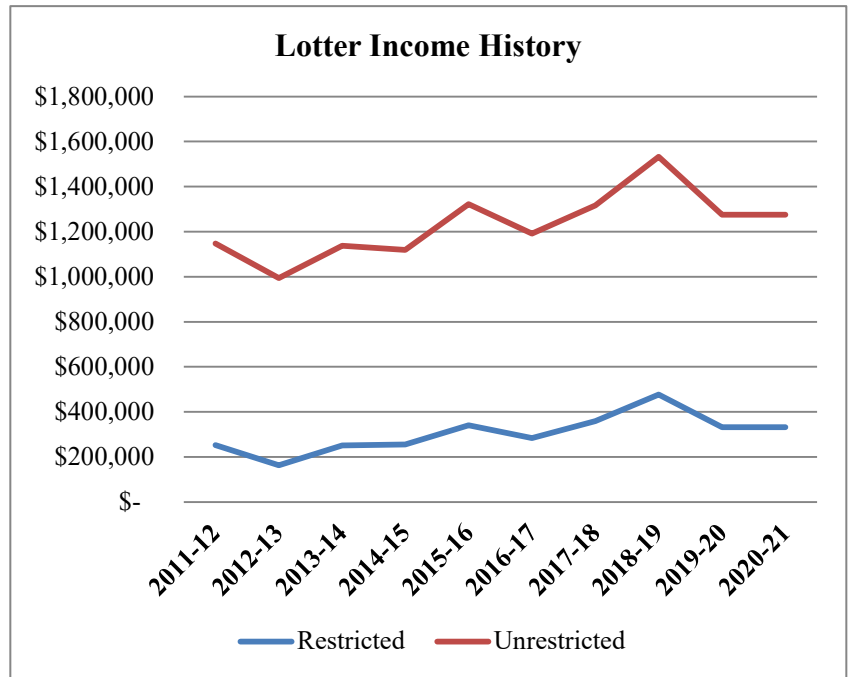
Lottery income is important, but it is less than 2% of the district's total income

California School districts first received proceeds from the State Lottery in 1985-86. School districts are required to use these funds "exclusively for the education of pupils and students". Funds may not be spent on any non-instructional purposes.

Since the passage of Proposition 20 in March, 2000, a portion of Lottery funding has been designated as restricted to be used for the purchase of instructional materials only.

Lottery revenue has not been a historically stable source of income for the District, ranging from a low of \$77 per ADA in 1991-92 to a high of \$207 per ADA in 2019-20. Given the inconsistency of this funding, the expenditures have varied widely as well.

In 2020-21, it is projected that California school districts will receive \$153 per ADA unrestricted and \$54 per ADA restricted for instructional material purchases. In total, the California State Lottery is projected to yield \$1,275,449 or less than 2% of the District's income in 2020-21. While the income is welcome, this is only a small portion of the total income needed to support the District's educational programs.



MANDATED COSTS

In accordance with the provisions of the Government Code, Section 17561, school districts are authorized to file claims with the State of California for costs incurred as the result of a mandate.

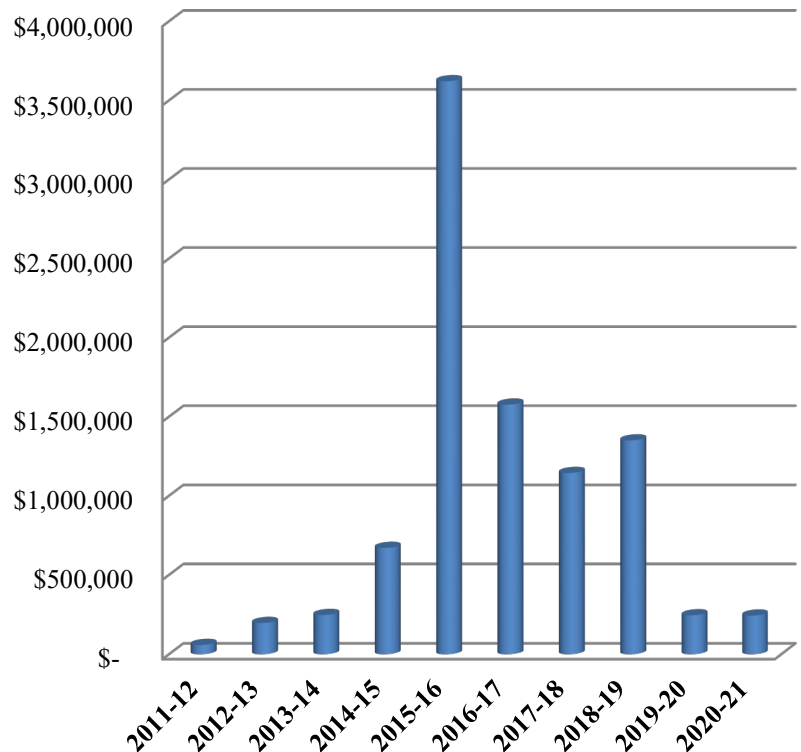
Beginning in 2012-13, Moorpark Unified School District opted to accept the Mandated Block Grant (MBG) funding in lieu of filing for the following mandates:

AIDS Prevention
Caregiver Affidavits
Collective Bargaining
Comprehensive School Safety Plans
Criminal Background Checks
Graduation Requirements
Habitual Truant
High School Exit Exam
Immunization Records
Intradistrict Attendance
Notification of Truancy
Open Meeting Act – Browns Act
Reform Physical Performance Tests
Pupil Expulsion/Hearing Costs
Stull Act

In 2020-21, districts opting to accept the MBG will receive \$32.18 per ADA for grades K-8, and \$61.94 per ADA for grades 9-12. The State Budget only includes funding for the MBG and not for the mandated cost claims reimbursement.

For Moorpark Unified School District the 2020-21 District Budget includes \$244,101 in funding for the Mandated Block Grant. No one time discretionary funds per ADA projected as received in 2015-16 through 2018-19.

**Mandated Cost Funding History
2011-12 to 2020-21**



GENERAL FUND ENDING BALANCE

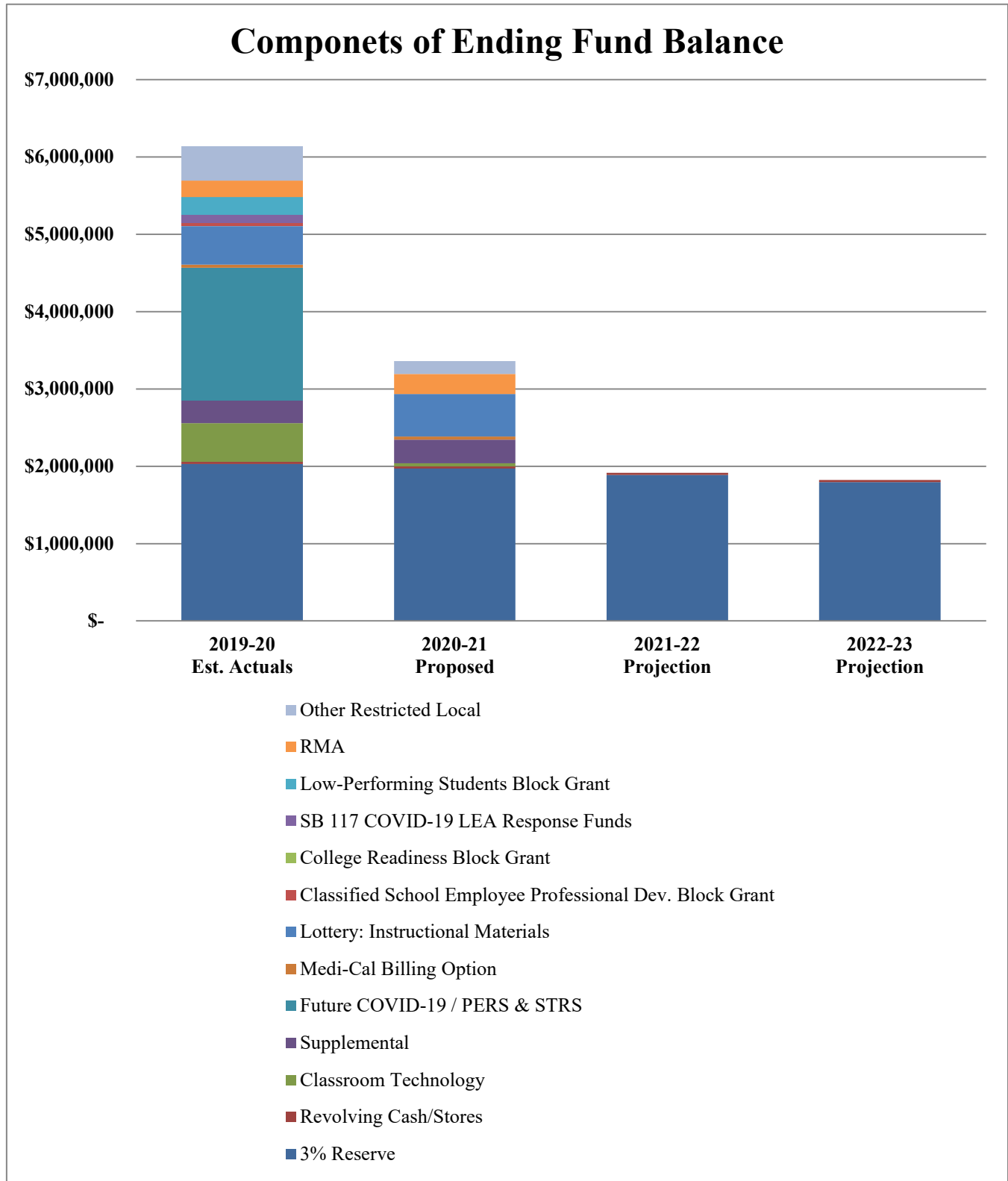
A school district's net ending balance is its savings account to fund unforeseen events or pay for multi-year needs. Revenues that have not been expended during a budget year are carried over for expenditure in the subsequent year and are identified as the District's "Net Ending Fund Balance." In most cases, this is the only savings account that a school district has for general operational purposes. The "Net Ending Fund Balance" of one year becomes the "Net Beginning Balance" of the subsequent year.

Included within the projected "Net Ending Fund Balance" is a "Reserve for Economic Uncertainties," which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or expenditures that are higher than those budgeted.

The State's minimum "Reserve for Economic Uncertainties" for Moorpark Unified School District is 3% of the total expenditures for 2020-21. Many districts have reserves that are higher than the minimum state balances due to the significant fluctuations in public education revenues. Also included in the "Net Ending Fund Balance" are carryover balances that originated from sources that can only be used for specific purposes. These revenues are called "restricted" and can only be expended for the purposes determined by the grantor. The balances in these accounts carry the same restrictions as the originating income. Thus, a Net Ending Fund Balance is reflected with two types of accounts-- those that are "restricted" and can be used for selected purposes only, and those that are "unrestricted" and can be expended by decisions of the local agency.

A school district's Net Ending Balance is a district's reserve account to fund unforeseen events.

COMPONENTS OF ENDING FUND BALANCE



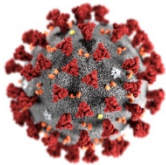
GENERAL FUND AND MULIT-YEAR ASSUMPTIONS

There is no growth in ADA budgeted in the 2021-22 and 2022-23 projected budgets. COLA is at 2.48% and 3.26% with an offsetting adjustment for the projected negative deficit faction of 10% each year respectively. The unduplicated rate is at 60.70%. The new STRS and PERS rates increase in each year and there is no additional staff nor any projected increases to salaries at this time. There is no deficit spending projected and each year ends with an unappropriated balance.

Moorpark Unified School District						
Multi-year Project						
General Fund Assumption						
2020-21 Budget						
	Description	2018-19	2019-20	2020-21	2021-22	2022-23
		Actuals	Est. Actuals	Projected	Projected	Projected
Revenues						
	ADA Growth/(Decline)	(112)	(44)	(106)	(58)	(65)
	COLA	2.71%	3.26%	2.31%	2.48%	3.26%
	GAP Funding Rate	100.00%	0.00%	0.00%	0.00%	0.00%
	Deficit Factor	N/A	N/A	-10%	-10%	-11%
	Lottery - Unrestricted (per ADA)	\$ 151	\$ 153	\$ 153	\$ 153	\$ 153
	Lottery - Restricted (per ADA)	\$ 53	\$ 54	\$ 54	\$ 54	\$ 54
Expenditures						
	Certificated Step and Column	\$ 309,655	\$ 370,313	\$ 281,689	\$ 214,084	\$ 162,704
	Classified Step and Column	\$ 197,364	\$ 108,442	\$ 89,112	\$ 73,072	\$ 59,919
	Mgmt., Confidential, Supervisory	\$ 42,518	\$ 52,921	\$ 42,525	\$ 34,020	\$ 27,216
	Salary Increases (On-going)	3.00%	0.00%	0.00%	0.00%	0.00%
	Salary Increases (Off-schedule)	2.00%	0.00%	0.00%	0.00%	0.00%
	Certificated Health Ins. Contribution	\$ 5,217,805	\$ 5,242,112	\$ 5,287,681	\$ 5,552,065	\$ 5,829,668
	Classified Health Ins. Contribution	\$ 2,384,061	\$ 2,430,228	\$ 2,315,671	\$ 2,431,455	\$ 2,553,027
	Average New Teacher Salary/Benefit	\$ 53,346.00	\$ 57,744.00	\$ 57,744.00	\$ 57,744.00	\$ 57,744.00
	PERS Rate	18.06%	19.72%	20.70%	22.84%	25.50%
	STRS Rate	16.28%	17.10%	16.15%	16.02%	18.10%
	Utility Increases (California CPI)	3%	-3%	2%	1.73%	2.12%
	Deferred Maintenance Match	\$ 1,361,865	\$ 2,028,571	\$ 1,970,617	\$ 1,888,091	\$ 1,766,862
	Special Ed Underfunding (excludes transportation)	\$ 7,451,761	\$ 8,867,991	\$ 8,976,264	\$ 9,066,027	\$ 9,156,687
	District Retiree Health Contribution	\$ 1,231,117	\$ 1,186,619	\$ 1,000,948	\$ 1,040,986	\$ 1,082,625
	District 3% Reserve	\$ 2,025,146	\$ 2,028,571	\$ 1,975,369	\$ 1,888,091	\$ 1,766,862
	Average Monthly Payroll	\$ 4,796,278	\$ 4,656,310	\$ 4,795,999	\$ 4,939,879	\$ 5,088,076

MULTI-YEAR PROJECTIONS

	2020-21	2021-22	2022-23
BEGINNING BALANCE	\$ 6,112,273	\$ 3,387,475	\$ 1,916,126
RDA TRANSFER	\$ 2,968,186	\$ 1,632,751	
TOTAL REVENUE	\$ 59,994,228	\$ 59,673,868	\$ 58,615,755
BUDGET ADJUSTMENT	\$ -	\$ (5,420,262)	\$ (9,698,856)
TOTAL EXPENDITURES	\$ 65,687,212	\$ 68,198,230	\$ 68,435,841
SURPLUS/DEFICIT	\$ (5,692,984)	\$ (8,524,362)	\$ (9,820,086)
END FUND BALANCE	\$ 3,387,475	\$ 1,916,126	\$ 1,794,896
REU 3%	\$ 1,975,369	\$ 1,888,089	\$ 1,766,859
RESTRICTED	\$ 1,070,290		
ASSIGNED	\$ -		\$ -
COMMITTED	\$ 313,779	\$ -	\$ -
REV. CASH & STORES	\$ 28,037	\$ 28,037	\$ 28,037
UNASSIGNED/UNAPPROPRIATED	\$ -	\$ -	\$ -



Due to the economic impact of COVID-19 (coronavirus), MUSD is implementing measures to ensure the financial stability of the District. The current pandemic situation has impacted our District significantly, and as a result, we find that we must make some difficult personnel decisions.

During the 2019-20 fiscal year, Governor Newsom passed SB117 that ensured that all local educational employees are paid if schools are closed due to COVID-19. Additionally the SB117 mitigates the effect of lost attendance due to COVID-19 that occurred after February 29, 2020. For the purpose of preventing losses of attendance-based funding as a result of reductions in average daily attendance (ADA) due to COVID-19 this legislation provides that the ADA used for both the second period and the annual period apportionment includes all full school months from July 1, 2019 to February 29, 2020 for all local educational agencies (LEA).

For the 2020-21 fiscal year, SB117 language is set to expire hence requiring districts to prepare both their curriculum and staffing in a way that allows the district to meet the needs of our students and ensure that those that remain on payroll are able to perform the roles and functions of their position in spite of possible future closure. Moorpark is currently completing their reopening plan. Based on the projected onsite instruction, the district laid off 69.28 FTE (\$2.9M). Of the 69.28 FTE, 46.13 FTE (\$1.9M) are currently reflected in the budget to ensure funding allocation as our student onsite capacity increase.

Long Term Financial Commitments

COP

Certificate of Participation (COP) debt, refinanced in 16-17, has a balance of \$3.3 million. The use of Capital Facilities Fund (used to account for resources received from residential and commercial developer impact fees) is the funding source for the payment of principal and interest on certificates of participation (COPS). The amount due in 2020-21 is \$554 thousand (projected) for both principal and interest. The District has reserves in the Capital Facilities Fund to cover the debt principal and interest payments through 2020 -21. After that, principal and interest payments in the amount of \$554 thousand, starting in 2021-22, will come from the General Fund, for the remaining seven years of the COP debt, if there are no significant developer fees collected.

PARS

The PARS retirement incentive, known as Supplementary Retirement Plan (SRP) that offers a constructive and humane tool to reduce labor costs, restructure your workforce, avoid layoffs and retain skilled, newer employees. (In CA only: due to PEPRA, the SRP is currently only available to K-12, County Offices of Education, and Community College Districts). Moorpark Unified annual payment, due July 1st of each fiscal year is \$445 thousand. July 1st, 2021 will be the district final payment toward the PARS incentive that was previously offered in 2016-17.

SCHOOL ALLOCATIONS AND BUDGETS

School Allocations - Changes in School Site Allocations				
	2017-18	2018-19	2019-20	2020-21
Teaching Staffing Ratios:				
Grades Tk-3 (Site Average)	24:1	24:1	24:1	24:1
Grades 4-5	32:1	32:1	32:1	32:1
Grades 6-8	35:1 or 175 Contacts	35:1 or 175 Contacts	35:1 or 175 Contacts	35:1 or 175 Contacts
Grades 6-8 PE	45:1	45:1	45:1	45:1
Grades 9-12	36:1 or 180 Contacts	36:1 or 180 Contacts	36:1 or 180 Contacts	36:1 or 180 Contacts
Grades 9-12 PE	50:1	50:1	50:1	50:1
Elem. School Supply Allocation	\$34.50 per student	\$34.50 per student	\$34.50 per student	\$34.50 per student
Middle School Allocation	\$37.00 per student	\$37.00 per student	\$37.00 per student	\$37.00 per student
High School Supply Allocation	\$60.50 per student	\$60.50 per student	\$60.50 per student	\$60.50 per student
Middle College Supply Allocation	\$141.00 per student	\$141.00 per student	\$141.00 per student	\$141.00 per student

School Allocations - Changes in School Site Allocations				
	Elementary	Middle School	High School	Middle College
Teachers:	Enrollment/FTE	Enrollment/FTE	Enrollment/FTE	Enrollment/FTE
Grades Tk-3 (Site Average)	24:1	n/a	n/a	n/a
Grades 4-5	32:1	n/a	n/a	n/a
Grades 6-8	n/a	35:1	n/a	n/a
Grades 9-12	n/a	n/a	36:1	36:1
Principal	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
Assistant Principal	n/a	1 FTE minimum	2 FTE minimum	n/a
Admin/Clerical	1.5 FTE minimum	2.5 FTE minimum	6 FTE minimum	1 FTE minimum
Library/Media Support	.5 FTE minimum	.625 FTE minimum	1.1 FTE minimum	n/a
Counseling Support	.5 FTE minimum	1 FTE minimum	4 FTE minimum	.5 FTE minimum
Custodial	2 FTE minimum	3.5 FTE minimum	8 FTE minimum	n/a (currently provided by Moorpark College)
Campus Aids/Supervision	2.3 FTE minimum	2 FTE minimum	4 FTE minimum	n/a
Certificated Nurses	2 FTE District-Wide			n/a
School Supply Allocation	\$ 34.50	\$ 37.00	\$ 60.50	\$ 141.00
Testing Allocation	\$27,975 District-Wide			

OTHER FUNDS

Adult Education (Fund 11)

The Adult Education Fund is used to account for all revenue and expenditures related to Moorpark's Adult Education Program. Money in this fund shall be expended for adult education purposes only.

Cafeteria Fund (Fund 13)

Moorpark maintains a separate fund for all activities related to the Nutrition Service Program. This fund pays for all food service employees and the food that is purchased and prepared for the students and staff at Moorpark Unified Schools. Revenues are generated primarily through food sales and Federal Reimbursements.

Deferred Maintenance Fund (Fund 14)

Moorpark maintains a separate fund for all activities related to Deferred Maintenance. Previously, the State provided direct funding for this program. The District no longer receives separate funds to operate this program and must fund it internally.

Building Fund (Fund 21)

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Expenditures in this fund are most commonly made against the 6000 object codes for capital outlay.

Capital Facilities Fund (Fund 25)

The Capital Facilities Fund was created in 1986-87 for the collection of fees paid by developers and individuals prior to the issuance of building permits. This fund is used in conjunction with other Moorpark USD facility funds to provide resources for building and renovating Moorpark schools. The majority of funds are held in reserve until specific projects are identified.

Bond Interest and Redemption Fund (Fund 51)

This fund is used for the repayment of bonds issued for an LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund (Fund 51) of the LEA.

	FUND 11	FUND 12	FUND 13	FUND 14	FUND 21	FUND 25	FUND 51
	ADULT	CHILD	CAFETERIA	DEFERRED	BUILDING FUND	CAPITAL	BOND INTEREST
	EDUCATION	DEVELOPMENT		MAINTENANCE		FACILITIES	& REDEMPTION
Revenues	\$ 323,378	\$ 946,169	\$ 1,447,347	\$ -	\$ 586,267	\$ 79,272	\$ 4,228,804
Expenditures	\$ 473,504	\$ 945,425	\$ 1,501,336	\$ -	\$ 84,132	\$ 555,505	\$ 4,588,014
Net Inc/(Dec) in Fund Balance	\$ (150,126)	\$ 744	\$ (53,989)	\$ -	\$ 502,135	\$ (476,233)	\$ (359,210)
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 181,185	\$ 122,641	\$ 91,021	\$ 232	\$ 5,914,450	\$ 540,287	\$ 4,703,433
Audit Adjustment/Other Restatements						\$ -	
Ending Fund Balance	\$ 31,059	\$ 123,385	\$ 37,032	\$ 232	\$ 6,416,585	\$ 64,054	\$ 4,344,223
Componets of Ending Fund Balance:							
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 28	\$ 123,385	\$ 37,032	\$ -	\$ 2,734,144	\$ 64,054	\$ 4,344,223
Assigned	\$ 31,031	\$ -	\$ -	\$ 232	\$ 3,682,441	\$ -	\$ -
Unassigned - Economic Uncertainties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -

The District's Other Funds are all projected to end the year with a positive ending balance.

Moorpark Unified School District Fingertip Facts 2019-20

Schools		Students & Staff	
Number students (ADA) attending district schools	5,859	Number of students entering Kindergarten	594
Number of school sites	10	Number of student graduating from 8th grade	486
Number of elementary school	5	Number of students graduating from 12th grade	516
Number of K-8 schools	1		
Number of middle school	2	Certificated (non-management) full-time equivalent (FTE) positions - All Funds	279.9
Number of high schools, including middle college, and independent study	2	Classified (non-management) FTE positions - All Funds	258.92
Number of adult schools	0	Management, supervisor, and confidential FTE positions - All Funds	54.2
		Average Classroom Teacher Compensation	
Staff Allocations		Average district contribution for employee health and welfare benefits	\$ 17,297
Tk - Kindergarten	24:1		
Grades 1-3	24:1	Annual number of minutes of student instruction required:	
Grades 4-5	32:1	Kindergarten students	36,000
Grades 6-12	158:1	Grades 1-3	50,400
		Grades 4-6	54,000
Total General Fund income and sources (in millions)	\$66.2	Grades 7-8	54,000
Total General Fund expense and uses (in millions)	\$67.5	Grades 9-12	64,800
General Fund revenue per ADA	\$ 9,657	California Sate Lottery Income (in millions)	\$1.3
General Fund expenditures per ADA	\$ 9,844	Lottery income as a percentage of income	1.93%

Cycle of Budget Changes

School District Budgets are Not Static Documents:

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local agency.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a local agency budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But while there is a base cost of service, school districts operate on such a narrow income margin that even a small swing in revenues or costs can have a major impact on local agency decisions.

School district budgets are initially adopted in June of each year, but the changes in revenue and expense occur so often during the year that almost every school board meeting will include some new change in either district income or expense. The cycle of budget changes, however, has some rhythm so that it is possible to identify by month the most significant budget change dates.

In May of each year we receive the Governor projected budget for the following year. The Legislative has until June 15 to provide the Governor with their proposal/revision to the budget. The Governor has until June 30th to either sign or veto the budget. The Governor's signature signifies an adoption of the state budget that determines the changes, if any, in school district revenues. In many cases it is the marginal revenue that has the most significant impact on district expenses. Due to the financial impact of COVID-19 we are projected to receive budget revision through September 2020. Districts have the option to revise their budget within 45 days after the adoption of the State budget.

Early July or August	Adoption of the state budget that determines the marginal change in school district revenues. In many cases it is the marginal revenue that has the most significant impact on district expenses. Districts must revise their budget within 45 days after the adoption of the State budget.
Late Summer, Fall, or Winter	Conclusions of the district's collective bargaining agreement and determination of the final compensation amounts for district employees.
Early January	Presentation to the Governing Board of the First Interim Report, which reflects district income and expense to October 31 and a projection of income and expense for the balance of the year.
September, October, January, and Spring time	Calculation and recalculation of district ADA projections for the determination of subsequent-year funding for districts that are declining in enrollment. Income is determined based on the average attendance of students until the Second Principal Apportionment, which is about the early part of April. ADA fluctuations can have a dramatic impact on district income.
March	Presentation to the Governing Board of the Second Interim Report, which reflects district income and expense to January 31, and a projection of income and expense for the balance of the year. The Interim Reports show a projected net ending balance for the district, which is a very important indicator of district fiscal health.

These are just some of the important budget change points during a typical school year. Note that most of the list does not even include changes in the cost of district materials or supplies. A district budget must also be constantly revised to reflect the change from estimated to actual cost for goods and services.

School district budgets, just like a home budget, must be revised to reflect updated expenditures on everything from the cost of accounting services to the cost of worker's compensation, from the cost of air conditioning to the cost of video machine repairs.

Accurate school district budgeting is a never-ending process.

Budget Timelines and Decision Making Points

California school district revenues and expenditures are subject to constant change. There are numerous opportunities for the public to interact with the school district regarding the development of the school district's budget. Participation and comments by the community are always welcome, but there are some points when it is more advantageous for community participation than others. Those months showing an asterisk (*) reflect times when comments from the community are especially welcome. The following identifies the critical developmental steps in:

- Budget development calendar
- Budget monitoring cycles
- Closing and auditing prior year revenues and expenses

December	The process of developing the budget begins with a draft budget calendar. The draft calendar is reviewed and finalized by staff for presentation to the Board of Education for adoption in January. The calendar will list each of the incremental steps in the sequence of budget development.
January	In January the budget calendar is presented to the Board of Education for adoption and it is likely that budget guidelines will be reviewed, revised, and a draft is made available for public review. The Governor's proposed State Budget is released on January 10 of each year, and a discussion regarding the impact on the district is reviewed and highlighted with the Board of Education shortly thereafter.
February/March	During these two months, the early guides regarding budget development are completed, and planning documents for district staff are distributed and then returned to the district office.
April*	Development of the first preliminary budget is in the works. Board of Education priorities are considered for inclusion in the preliminary budget and potential expansions or reductions in program and personnel are completed.
May*	In May, the Governor releases his "May Revise" with his proposed amendments for the development of the subsequent year's budget for the State of California. The characteristics of the May Revise and its impact on public education are an important guide for determining the direction the following year's fiscal options. The district Governing Board will continue to evaluate the proposed budget for the coming fiscal year.
June	Final study sessions and hearings by the Board of Education are held on the development of the budget for the coming year. The public is welcome to comment on the proposed budget. The budget is adopted prior to July 1 of each year.
July	In accordance with the State Constitution, the State Budget is adopted, and the process of closing the district's books on the prior fiscal year's revenues and expenditures begins. These two actions—establishment of prior-year revenues, expenses, and the district's ending balance, and the adoption of the State's final support levels for public education—are important steps in development of the final district expenditure plan.
August*	In accord with State law, the district must amend its adopted budget to reflect the State of California's actions within 45 days after the Governor's signature on the State Budget. This revision is an important step in determining the final expenditure plans for the coming fiscal year. Concurrently, the county superintendent's review and comments on the proposed budget are received by the district, and if the actions of the local agency have been disapproved by the county superintendent, additional review steps must be taken in the budget development. An important step in the development of the final budget is an update on the beginning fund balances to reflect the unaudited actuals from the closeout of the prior fiscal year that ended on June 30. This beginning balance, along with the revised revenues as adopted in the Governor's final budget, create the financial characteristics of the expenditure plan of the coming fiscal year.

APPENDIX A: GLOSSARY OF SELECTED SCHOOL BUDGET TERMS

Accounts Payable: Amounts due and owed to private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not paid.

Accounts Receivable: Amounts due and owed the district from private persons, business firms, governmental units, or others for goods or services provided by the district prior to the end of the fiscal year. Includes amounts billed but not received.

Apportionment: Allocation of state or federal aid, district taxes, or other moneys among school districts or other governmental units.

Appropriation: An allocation of budgetary funds made by the governing board for specific purposes and limited as to the time when they may be expended.

Appropriation For Contingencies: That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer.

Assessed Valuation (AV): Value placed upon personal and real property by a governmental unit for taxation purposes.

Audit: An examination of records and accounts.

Attendance Reports: Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for nonpublic school, community day school, extended year, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Average Daily Attendance (ADA): Total approved days of attendance in the school district divided by the number of days the schools in the district are in session for at least the required minimum day.

Bond: A certificate containing a written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

Bond Interest and Redemption Fund: A fund established to pay bond interest and liquidate indebtedness when due and payable.

Bonded Debt: That portion of indebtedness represented by outstanding bonds. An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts

APPENDIX A (continued – 1)

have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds or 55% vote of the electorate, depending on the type of bond measure.

Bonded Debt Service: Expenses incurred for interest and redemption of bonds.

Budget: A plan of financial operation consisting of an estimate of proposed income and expenditures for a given period of time.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program.

Budgeting: The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization.

Building Fund: A fund established to control the income and expenditures related to the purchase and maintenance of school buildings, sites, and equipment.

Cafeteria Account: Receipts and disbursements of the cafeteria function that are processed through a bank.

Cafeteria Fund: Receipts and disbursements of the cafeteria function that are processed through the county treasurer.

CalPADS: The California Longitudinal Pupil Achievement Data System, which is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

CalPERS: California Public Employees' Retirement System. State law requires that classified employees and their employer contribute to this retirement fund.

CalSTRS: California State Teachers' Retirement System. State law requires that certificated employees, their employer, and the state contribute to this pension fund.

Capital Outlay: Amounts paid for the acquisition of fixed assets or additions to fixed assets.

Cash in County Treasury: Cash balances on deposit in the county treasury for the various funds of the school district.

Certificated Personnel: School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.

Chart of Accounts: A list of accounts.

Classified Personnel School: employees who hold positions that do not require a credential, like instructional aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties: The penalties imposed on school districts that have classes in excess of certain maximum sizes. (Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income.) See Education Code Sections 41376 and 41378.

Consumer Price Index (CPI): A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Contracted Services: Expense of services rendered under contract by personnel who are not on the payroll of the school system.

Cost of Living Adjustment (COLA): An increase in funding for government programs, including the LCFF target calculation and categorical programs. Current law ties the COLA percentage for most education programs to the annual percentage change in the “Implicit Price Deflator” for State and Local Governments—a government price index. See Education Code Section 42238.1.

Contribution: The expenditure of general purpose funds in support of a categorical program, i.e., the categorical expense requires a contribution from the district’s General Fund for support. This occurs in most districts and county offices that provide special education and transportation. Contributions to other programs may be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Credentialed Teacher: One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic Education Skills Test (CBEST).

Criteria and Standards: Local district budgets must meet state-adopted provisions of “criteria and standards.” These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. See Education Code Sections 33127 et seq.

Declining Enrollment Adjustment: A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the greater of current year or prior year ADA. See Education Code Section 42238.5.

Deficit Factor: When an appropriation to the State School Fund for any specific program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Deficit: Excess of liabilities over assets.

Direct Support Charges: Charges to a program from a support program that directly benefit the program charged.

Economic Impact Aid (EIA): State categorical aid for districts with concentrations of children who are bilingual, transient and/or from low income families

Education Protection Account (EPA): The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Funds collected from the increased taxes are deposited into the EPA, which is then issued to local educational agencies as a replacement for the state aid portion of the LCFF.

Education Revenue Augmentation Fund (ERAF): The fund used to collect the property taxes that are shifted from cities, the county and special districts within each county, prior to their distribution to K-14 school agencies.

Encroachment: The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Encumbrances: Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Expenditures: Amounts paid or liabilities incurred for all purposes.

Full-Time Equivalent, "FTE": The ratio of time expended in a part-time position to that of a full-time position.

Fund: A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Gann Limit: A limit on the appropriation of tax revenues of all levels of California government—the state, cities, counties, school agencies, and special districts imposed by Proposition 4, an initiative passed in November 1979 (ref. Article XIII B of the California Constitution). Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase which is currently equal to the annual change in California per capita personal income, and (2) the change in population, which for school agencies is the change in ADA. Although officially called "Appropriation Limits," these limits are commonly called "Gann Limits" after Paul Gann, the author of Proposition 4.

Gap Funding: The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

General Fund: The fund used to finance the ordinary operations of the school district.

General Obligation Bonds: Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds or 55% vote of the electorate, depending on the bond program, but state bond measures require only a majority vote.

Grade Span Adjustments (GSA): Added to the base grants in the LCFF calculation. There is a 10.4% GSA for reducing class sizes in grades TK-3 and a 2.6% GSA for career-technical education that applies to grades 9-12.

Hold Harmless: A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Implicit Price Deflator: See Cost-of-Living Adjustment.

Income: Revenue and nonrevenue receipts.

Indirect Expense and Overhead: Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

Individualized Education Program (IEP): A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Local Control Funding Formula (LCFF): The LCFF, which replaced revenue limits and most categorical programs starting in 2013-14. It is the amount that a district or charter school can collect annually from local property taxes and state aid. It is comprised of a base grant by grade span multiplied per unit of ADA, with grade span adjustments for class-size reduction in grades TK-3 and for career-technical education at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is free and reduced-price meal (FRPM) eligible, English learners, and foster youth, unduplicated.

Mandated Costs: School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See Senate Bill (SB) 90, 1977, and also Proposition 4, 1979.

Maintenance Assessment Districts: A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

Maintenance Factor: See Proposition 98.

APPENDIX A (continued – 2)

Miscellaneous Funds: Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the LCFF. Necessary Small School An elementary school with 96 or fewer or high school with 286 or fewer ADA that meets the standards of being “necessary.” See Education Code Sections 42280 et seq.

Parcel Tax: A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See Government Code Section 50079, et al.

PL81-874: A federal program of “Impact Aid” that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called “PL874.”

PL94-142: Federal law that mandates a free appropriate public education (FAPE) for all disabled children. Also known as IDEA, the Individuals with Disabilities Education Act.

Prior Year's Taxes: Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the LCFF.

Proposition 13: An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, the maximum total property tax rate for all government operations—including school agencies, cities, counties, and special districts—is 1% of assessed value and additional property tax levies may only be made for voter approved debt. Proposition 13 also defined assessed value and required a two-thirds vote to levy any special purpose tax.

Proposition 98: An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state’s Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called “Test 1” and “Test 2” unless an alternative formula, known as “Test 3,” applies.

- “Test 1” originally provided that K-14 school agencies shall receive at least 39.5% of state General Fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87.

- “Test 2” provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

- “Test 3” only applies in years in which the annual percentage change in per capita state General Fund tax revenues plus 1/2% is lower than the “Test 2” inflation factor (i.e., the change in per capita personal income), in which case the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111/1990) applies only if the minimum funding level is reduced due either to “Test 3” or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a “maintenance factor” is initially set equal to the amount of that year’s funding reduction due to “Test 3” or suspension, and this amount grows each year by statewide ADA growth and the “Test 2” inflation factor. In subsequent years when state taxes per capita grow faster than personal income per capita, this “maintenance factor” is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement that the revenue loss in the year or years prior to the maintenance factor being fully restored be made up.

Reserves Funds: set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

Revolving Cash Funds: A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

ROC/P: Regional Occupational Center or Program. A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

Senate Bill (SB) 90: SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district’s 1972-73 state and property tax income by that year’s ADA. This original per-ADA amount became the historical base for all subsequent revenue limit calculations. SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.

Senate Bill (SB): 813 Reference to Senate Bill 813/1983 that provided a series of education “reforms” in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Secured Roll: That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision: In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the “Equal Protection” clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976.

In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling Serrano as a legal issue. State School Fund Each year the state appropriates money to this fund, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K-12 education and Section B is for community college education. Subventions The term used to describe assistance or

financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset: The termination of a categorical program. A schedule is in current law for the Legislature to consider the “sunset” of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue for the general purposes of the program, but the specific laws and regulations shall no longer apply.

Supplemental Roll: An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated. Test 1/Test 2/Test 3 See Proposition 98.

Transitional Kindergarten (TK): A developmentally appropriate program offered to children (at ages 4 or 5) that are too young to start Kindergarten in that year. Essentially, California offers a two-year Kindergarten program.

Unencumbered Balance: That portion of an appropriation or allotment not yet expended or obligated.

Unsecured Roll: That portion of assessed property that is movable, such as boats, planes, etc.

Waivers: Permission from the State Board of Education—or, in some cases, from the Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school district. See Education Code Section 33050.

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: 5297 Maureen Lane

Date: June 24, 2020

Place: 5297 Maureen Lane

Date: June 30, 2020

Time: _____

Adoption Date: June 30, 2020

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Latasha Jamal

Telephone: 805-378-6300

Title: Assistant Superintendent Business

E-mail: ljamal@mrpk.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			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
			Not Applicable	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

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

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	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

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

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

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

Date of Meeting: Jun 30, 2020

For additional information on this certification, please contact:

Name: Latasha Jamal

Title: Asst Superintendent Business

Telephone: 805-378-6300

E-mail: ljamal@mrpk.org

			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)	% Diff Column C & F
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	56,285,056.00	0.00	56,285,056.00	51,466,910.00	0.00	51,466,910.00	-8.6%
2) Federal Revenue		8100-8299	0.00	1,934,759.00	1,934,759.00	363,426.00	2,002,080.00	2,365,506.00	22.3%
3) Other State Revenue		8300-8599	1,857,280.00	747,265.00	2,604,545.00	1,186,824.00	660,081.00	1,846,905.00	-29.1%
4) Other Local Revenue		8600-8799	1,293,757.00	4,124,891.00	5,418,648.00	795,811.00	3,519,096.00	4,314,907.00	-20.4%
5) TOTAL, REVENUES			59,436,093.00	6,806,915.00	66,243,008.00	53,812,971.00	6,181,257.00	59,994,228.00	-9.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	21,809,481.00	4,430,194.00	26,239,675.00	21,376,149.00	4,618,262.00	25,994,411.00	-0.9%
2) Classified Salaries		2000-2999	7,392,119.00	3,419,132.00	10,811,251.00	6,819,705.00	3,429,777.00	10,249,482.00	-5.2%
3) Employee Benefits		3000-3999	14,046,202.00	3,095,218.00	17,141,420.00	13,447,162.00	3,230,386.00	16,677,548.00	-2.7%
4) Books and Supplies		4000-4999	663,756.00	626,274.00	1,290,030.00	1,166,344.00	651,807.00	1,818,151.00	40.9%
5) Services and Other Operating Expenditures		5000-5999	3,745,265.00	4,032,731.00	7,777,996.00	4,657,016.00	3,825,434.00	8,482,450.00	9.1%
6) Capital Outlay		6000-6999	910,196.00	1,381,912.00	2,292,108.00	16,080.00	350,000.00	366,080.00	-84.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	335,369.00	1,891,476.00	2,226,845.00	335,369.00	1,922,134.00	2,257,503.00	1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(242,666.00)	82,384.00	(160,282.00)	(283,353.00)	124,940.00	(158,413.00)	-1.2%
9) TOTAL, EXPENDITURES			48,659,722.00	18,959,321.00	67,619,043.00	47,534,472.00	18,152,740.00	65,687,212.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,776,371.00	(12,152,406.00)	(1,376,035.00)	6,278,499.00	(11,971,483.00)	(5,692,984.00)	313.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	22.00	22.00	2,968,186.00	0.00	2,968,186.00	#####
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,074,547.00)	11,074,547.00	0.00	(11,468,367.00)	11,468,367.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,074,547.00)	11,074,569.00	22.00	(8,500,181.00)	11,468,367.00	2,968,186.00	#####

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(298,176.00)	(1,077,837.00)	(1,376,013.00)	(2,221,682.00)	(503,116.00)	(2,724,798.00)	98.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,837,043.00	1,519,314.00	6,356,357.00	4,538,867.00	1,573,406.00	6,112,273.00	-3.8%
b) Audit Adjustments		9793	0.00	1,131,929.00	1,131,929.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,837,043.00	2,651,243.00	7,488,286.00	4,538,867.00	1,573,406.00	6,112,273.00	-18.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,837,043.00	2,651,243.00	7,488,286.00	4,538,867.00	1,573,406.00	6,112,273.00	-18.4%
2) Ending Balance, June 30 (E + F1e)			4,538,867.00	1,573,406.00	6,112,273.00	2,317,185.00	1,070,290.00	3,387,475.00	-44.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	23,037.00	0.00	23,037.00	23,037.00	0.00	23,037.00	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	1,573,406.00	1,573,406.00	0.00	1,070,290.00	1,070,290.00	-32.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,482,259.00	0.00	2,482,259.00	318,531.00	0.00	318,531.00	-87.2%
Technology	0000	9780	500,000.00		500,000.00				
Supplemental	0000	9780	300,000.00		300,000.00				
COVID-19	0000	9780	1,682,259.00		1,682,259.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,028,571.00	0.00	2,028,571.00	1,970,617.00	0.00	1,970,617.00	-2.9%
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									

			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							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			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)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	29,657,865.00	0.00	29,657,865.00	24,826,591.00	0.00	24,826,591.00	-16.3%
Education Protection Account State Aid - Current Year		8012	7,462,677.00	0.00	7,462,677.00	7,405,387.00	0.00	7,405,387.00	-0.8%
State Aid - Prior Years		8019	(74,798.00)	0.00	(74,798.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	135,551.00	0.00	135,551.00	135,551.00	0.00	135,551.00	0.0%
Timber Yield Tax		8022	13.00	0.00	13.00	13.00	0.00	13.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	18,700,675.00	0.00	18,700,675.00	18,700,675.00	0.00	18,700,675.00	0.0%
Unsecured Roll Taxes		8042	588,290.00	0.00	588,290.00	588,290.00	0.00	588,290.00	0.0%
Prior Years' Taxes		8043	32,761.00	0.00	32,761.00	32,761.00	0.00	32,761.00	0.0%
Supplemental Taxes		8044	280,413.00	0.00	280,413.00	280,413.00	0.00	280,413.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	85,591.00	0.00	85,591.00	85,591.00	0.00	85,591.00	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			56,869,038.00	0.00	56,869,038.00	52,055,272.00	0.00	52,055,272.00	-8.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(583,982.00)	0.00	(583,982.00)	(588,362.00)	0.00	(588,362.00)	0.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			56,285,056.00	0.00	56,285,056.00	51,466,910.00	0.00	51,466,910.00	-8.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,191,917.00	1,191,917.00	0.00	1,192,612.00	1,192,612.00	0.1%
Special Education Discretionary Grants		8182	0.00	34,904.00	34,904.00	0.00	37,214.00	37,214.00	6.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		418,614.00	418,614.00		441,304.00	441,304.00	5.4%
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		69,561.00	69,561.00		113,724.00	113,724.00	63.5%
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		84,395.00	84,395.00		95,357.00	95,357.00	13.0%
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		35,067.00	35,067.00		31,438.00	31,438.00	-10.3%
All Other Federal Revenue	All Other	8290	0.00	100,301.00	100,301.00	363,426.00	90,431.00	453,857.00	352.5%
TOTAL, FEDERAL REVENUE			0.00	1,934,759.00	1,934,759.00	363,426.00	2,002,080.00	2,365,506.00	22.3%
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		65,502.00	65,502.00		65,502.00	65,502.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	245,832.00	0.00	245,832.00	244,101.00	0.00	244,101.00	-0.7%
Lottery - Unrestricted and Instructional Materials		8560	942,723.00	332,726.00	1,275,449.00	942,723.00	332,726.00	1,275,449.00	0.0%
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		133,169.00	133,169.00		112,661.00	112,661.00	-15.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		32,348.00	32,348.00		30,160.00	30,160.00	-6.8%
California Clean Energy Jobs Act	6230	8590		(79,566.00)	(79,566.00)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		48,968.00	48,968.00		8,500.00	8,500.00	-82.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	668,725.00	214,118.00	882,843.00	0.00	110,532.00	110,532.00	-87.5%
TOTAL, OTHER STATE REVENUE			1,857,280.00	747,265.00	2,604,545.00	1,186,824.00	660,081.00	1,846,905.00	-29.1%

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	2,631.00	0.00	2,631.00	0.00	0.00	0.00	-100.0%
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	38,274.00	0.00	38,274.00	130,000.00	0.00	130,000.00	239.7%
Interest		8660	131,525.00	0.00	131,525.00	110,885.00	0.00	110,885.00	-15.7%
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	2,419.00	0.00	2,419.00	0.00	0.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	408,548.00	408,548.00	0.00	362,713.00	362,713.00	-11.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			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							
(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	1,118,908.00	560,046.00	1,678,954.00	554,926.00	86.00	555,012.00	-66.9%
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		3,156,297.00	3,156,297.00		3,156,297.00	3,156,297.00	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			1,293,757.00	4,124,891.00	5,418,648.00	795,811.00	3,519,096.00	4,314,907.00	-20.4%
TOTAL, REVENUES			59,436,093.00	6,806,915.00	66,243,008.00	53,812,971.00	6,181,257.00	59,994,228.00	-9.4%

			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)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	17,678,799.00	3,822,927.00	21,501,726.00	17,130,905.00	3,950,375.00	21,081,280.00	-2.0%
Certificated Pupil Support Salaries		1200	1,574,902.00	262,094.00	1,836,996.00	1,471,201.00	308,931.00	1,780,132.00	-3.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,555,780.00	345,173.00	2,900,953.00	2,687,706.00	358,956.00	3,046,662.00	5.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	86,337.00	0.00	86,337.00	New
TOTAL, CERTIFICATED SALARIES			21,809,481.00	4,430,194.00	26,239,675.00	21,376,149.00	4,618,262.00	25,994,411.00	-0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	279,608.00	2,498,171.00	2,777,779.00	134,662.00	2,494,936.00	2,629,598.00	-5.3%
Classified Support Salaries		2200	3,026,446.00	591,858.00	3,618,304.00	2,824,447.00	609,007.00	3,433,454.00	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	915,187.00	173,765.00	1,088,952.00	927,201.00	183,921.00	1,111,122.00	2.0%
Clerical, Technical and Office Salaries		2400	2,465,670.00	78,556.00	2,544,226.00	2,218,115.00	82,021.00	2,300,136.00	-9.6%
Other Classified Salaries		2900	705,208.00	76,782.00	781,990.00	715,280.00	59,892.00	775,172.00	-0.9%
TOTAL, CLASSIFIED SALARIES			7,392,119.00	3,419,132.00	10,811,251.00	6,819,705.00	3,429,777.00	10,249,482.00	-5.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,610,964.00	670,807.00	4,281,771.00	3,370,064.00	683,298.00	4,053,362.00	-5.3%
PERS		3201-3202	1,471,491.00	692,407.00	2,163,898.00	1,455,296.00	761,262.00	2,216,558.00	2.4%
OASDI/Medicare/Alternative		3301-3302	897,581.00	343,201.00	1,240,782.00	846,333.00	357,756.00	1,204,089.00	-3.0%
Health and Welfare Benefits		3401-3402	6,409,079.00	1,263,261.00	7,672,340.00	6,308,372.00	1,294,980.00	7,603,352.00	-0.9%
Unemployment Insurance		3501-3502	14,521.00	3,874.00	18,395.00	14,003.00	4,009.00	18,012.00	-2.1%
Workers' Compensation		3601-3602	454,756.00	121,668.00	576,424.00	452,146.00	129,081.00	581,227.00	0.8%
OPEB, Allocated		3701-3702	1,187,810.00	0.00	1,187,810.00	1,000,948.00	0.00	1,000,948.00	-15.7%
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			14,046,202.00	3,095,218.00	17,141,420.00	13,447,162.00	3,230,386.00	16,677,548.00	-2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	10,556.00	10,556.00	0.00	7,727.00	7,727.00	-26.8%
Books and Other Reference Materials		4200	321.00	4,864.00	5,185.00	971.00	0.00	971.00	-81.3%
Materials and Supplies		4300	481,753.00	571,146.00	1,052,899.00	623,031.00	631,080.00	1,254,111.00	19.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	181,682.00	39,708.00	221,390.00	542,342.00	13,000.00	555,342.00	150.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			663,756.00	626,274.00	1,290,030.00	1,166,344.00	651,807.00	1,818,151.00	40.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,833,730.00	1,833,730.00	0.00	1,800,987.00	1,800,987.00	-1.8%
Travel and Conferences		5200	127,947.00	23,095.00	151,042.00	138,328.00	62,082.00	200,410.00	32.7%
Dues and Memberships		5300	32,057.00	0.00	32,057.00	30,965.00	0.00	30,965.00	-3.4%
Insurance		5400 - 5450	700,249.00	0.00	700,249.00	876,882.00	0.00	876,882.00	25.2%
Operations and Housekeeping Services		5500	1,015,154.00	0.00	1,015,154.00	1,372,630.00	200.00	1,372,830.00	35.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	350,291.00	350,947.00	701,238.00	320,706.00	236,826.00	557,532.00	-20.5%
Transfers of Direct Costs		5710	(25,936.00)	25,935.00	(1.00)	(6,130.00)	6,130.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(682.00)	4,129.00	3,447.00	(1,500.00)	6,351.00	4,851.00	40.7%
Professional/Consulting Services and Operating Expenditures		5800	1,421,823.00	1,771,364.00	3,193,187.00	1,780,982.00	1,708,698.00	3,489,680.00	9.3%
Communications		5900	124,362.00	23,531.00	147,893.00	144,153.00	4,160.00	148,313.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,745,265.00	4,032,731.00	7,777,996.00	4,657,016.00	3,825,434.00	8,482,450.00	9.1%

			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)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	71,266.00	71,266.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	910,196.00	1,276,982.00	2,187,178.00	0.00	350,000.00	350,000.00	-84.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	33,664.00	33,664.00	16,080.00	0.00	16,080.00	-52.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			910,196.00	1,381,912.00	2,292,108.00	16,080.00	350,000.00	366,080.00	-84.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	572,660.00	572,660.00	0.00	582,862.00	582,862.00	1.8%
Payments to County Offices		7142	319,514.00	1,288,816.00	1,608,330.00	319,514.00	1,309,272.00	1,628,786.00	1.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		30,000.00	30,000.00		30,000.00	30,000.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	15,855.00	0.00	15,855.00	15,855.00	0.00	15,855.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			335,369.00	1,891,476.00	2,226,845.00	335,369.00	1,922,134.00	2,257,503.00	1.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(82,384.00)	82,384.00	0.00	(124,940.00)	124,940.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(160,282.00)	0.00	(160,282.00)	(158,413.00)	0.00	(158,413.00)	-1.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(242,666.00)	82,384.00	(160,282.00)	(283,353.00)	124,940.00	(158,413.00)	-1.2%
TOTAL, EXPENDITURES			48,659,722.00	18,959,321.00	67,619,043.00	47,534,472.00	18,152,740.00	65,687,212.00	-2.9%

			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)	% Diff Column C & 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	22.00	22.00	2,968,186.00	0.00	2,968,186.00	#####
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	22.00	22.00	2,968,186.00	0.00	2,968,186.00	#####
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(11,074,547.00)	11,074,547.00	0.00	(11,468,367.00)	11,468,367.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,074,547.00)	11,074,547.00	0.00	(11,468,367.00)	11,468,367.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,074,547.00)	11,074,569.00	22.00	(8,500,181.00)	11,468,367.00	2,968,186.00	#####

			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	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	56,285,056.00	0.00	56,285,056.00	51,466,910.00	0.00	51,466,910.00	-8.6%
2) Federal Revenue		8100-8299	0.00	1,934,759.00	1,934,759.00	363,426.00	2,002,080.00	2,365,506.00	22.3%
3) Other State Revenue		8300-8599	1,857,280.00	747,265.00	2,604,545.00	1,186,824.00	660,081.00	1,846,905.00	-29.1%
4) Other Local Revenue		8600-8799	1,293,757.00	4,124,891.00	5,418,648.00	795,811.00	3,519,096.00	4,314,907.00	-20.4%
5) TOTAL, REVENUES			59,436,093.00	6,806,915.00	66,243,008.00	53,812,971.00	6,181,257.00	59,994,228.00	-9.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		26,531,991.00	12,585,434.00	39,117,425.00	25,927,630.00	12,635,327.00	38,562,957.00	-1.4%
2) Instruction - Related Services	2000-2999		7,129,766.00	499,225.00	7,628,991.00	6,825,431.00	473,517.00	7,298,948.00	-4.3%
3) Pupil Services	3000-3999		3,735,433.00	888,725.00	4,624,158.00	3,717,818.00	967,042.00	4,684,860.00	1.3%
4) Ancillary Services	4000-4999		47,515.00	23,796.00	71,311.00	88,640.00	0.00	88,640.00	24.3%
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		5,299,028.00	82,654.00	5,381,682.00	5,396,459.00	227,655.00	5,624,114.00	4.5%
8) Plant Services	8000-8999		5,580,620.00	2,988,011.00	8,568,631.00	5,243,125.00	1,927,065.00	7,170,190.00	-16.3%
9) Other Outgo	9000-9999	Except 7600-7699	335,369.00	1,891,476.00	2,226,845.00	335,369.00	1,922,134.00	2,257,503.00	1.4%
10) TOTAL, EXPENDITURES			48,659,722.00	18,959,321.00	67,619,043.00	47,534,472.00	18,152,740.00	65,687,212.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,776,371.00	(12,152,406.00)	(1,376,035.00)	6,278,499.00	(11,971,483.00)	(5,692,984.00)	313.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	22.00	22.00	2,968,186.00	0.00	2,968,186.00	#####
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,074,547.00)	11,074,547.00	0.00	(11,468,367.00)	11,468,367.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,074,547.00)	11,074,569.00	22.00	(8,500,181.00)	11,468,367.00	2,968,186.00	#####

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(298,176.00)	(1,077,837.00)	(1,376,013.00)	(2,221,682.00)	(503,116.00)	(2,724,798.00)	98.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,837,043.00	1,519,314.00	6,356,357.00	4,538,867.00	1,573,406.00	6,112,273.00	-3.8%
b) Audit Adjustments		9793	0.00	1,131,929.00	1,131,929.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,837,043.00	2,651,243.00	7,488,286.00	4,538,867.00	1,573,406.00	6,112,273.00	-18.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,837,043.00	2,651,243.00	7,488,286.00	4,538,867.00	1,573,406.00	6,112,273.00	-18.4%
2) Ending Balance, June 30 (E + F1e)			4,538,867.00	1,573,406.00	6,112,273.00	2,317,185.00	1,070,290.00	3,387,475.00	-44.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	23,037.00	0.00	23,037.00	23,037.00	0.00	23,037.00	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	1,573,406.00	1,573,406.00	0.00	1,070,290.00	1,070,290.00	-32.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,482,259.00	0.00	2,482,259.00	318,531.00	0.00	318,531.00	-87.2%
Technology	0000	9780	500,000.00		500,000.00				
Supplemental	0000	9780	300,000.00		300,000.00				
COVID-19	0000	9780	1,682,259.00		1,682,259.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,028,571.00	0.00	2,028,571.00	1,970,617.00	0.00	1,970,617.00	-2.9%
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	40,583.00	40,583.00
6300	Lottery: Instructional Materials	498,774.00	548,683.00
7311	Classified School Employee Professional Development Block Grant	44,425.00	0.00
7338	College Readiness Block Grant	856.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	102,715.00	0.00
7510	Low-Performing Students Block Grant	227,436.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 15100)	213,120.00	260,052.00
9010	Other Restricted Local	445,497.00	220,972.00
Total, Restricted Balance		1,573,406.00	1,070,290.00

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	295,763.00	251,398.00	-15.0%
4) Other Local Revenue		8600-8799	54,892.00	71,980.00	31.1%
5) TOTAL, REVENUES			350,655.00	323,378.00	-7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	142,482.00	182,947.00	28.4%
2) Classified Salaries		2000-2999	16,316.00	31,976.00	96.0%
3) Employee Benefits		3000-3999	46,965.00	61,438.00	30.8%
4) Books and Supplies		4000-4999	68,975.00	95,571.00	38.6%
5) Services and Other Operating Expenditures		5000-5999	51,220.00	64,048.00	25.0%
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	23,765.00	37,329.00	57.1%
9) TOTAL, EXPENDITURES			349,723.00	473,309.00	35.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			932.00	(149,931.00)	-16187.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22.00)	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)			910.00	(149,931.00)	-16575.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,275.00	181,185.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,275.00	181,185.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,275.00	181,185.00	0.5%
2) Ending Balance, June 30 (E + F1e)			181,185.00	31,254.00	-82.8%
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	130,416.00	28.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	50,769.00	31,226.00	-38.5%
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	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	295,763.00	251,398.00	-15.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			295,763.00	251,398.00	-15.0%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	525.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	53,367.00	70,980.00	33.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,000.00	1,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,892.00	71,980.00	31.1%
TOTAL, REVENUES			350,655.00	323,378.00	-7.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	48,316.00	85,099.00	76.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	94,166.00	97,848.00	3.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			142,482.00	182,947.00	28.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	6,311.00	9,814.00	55.5%
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	10,005.00	12,962.00	29.6%
Other Classified Salaries		2900	0.00	9,200.00	New
TOTAL, CLASSIFIED SALARIES			16,316.00	31,976.00	96.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	23,154.00	29,546.00	27.6%
PERS		3201-3202	706.00	4,546.00	543.9%
OASDI/Medicare/Alternative		3301-3302	3,095.00	6,032.00	94.9%
Health and Welfare Benefits		3401-3402	17,464.00	17,747.00	1.6%
Unemployment Insurance		3501-3502	82.00	108.00	31.7%
Workers' Compensation		3601-3602	2,464.00	3,459.00	40.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,965.00	61,438.00	30.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,468.00	52,476.00	239.3%
Noncapitalized Equipment		4400	53,507.00	43,095.00	-19.5%
TOTAL, BOOKS AND SUPPLIES			68,975.00	95,571.00	38.6%

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	270.00	2,809.00	940.4%
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	28,653.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,297.00	61,239.00	174.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,220.00	64,048.00	25.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	23,765.00	37,329.00	57.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,765.00	37,329.00	57.1%
TOTAL, EXPENDITURES			349,723.00	473,309.00	35.3%

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	22.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			22.00	0.00	-100.0%
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)			(22.00)	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	295,763.00	251,398.00	-15.0%
4) Other Local Revenue		8600-8799	54,892.00	71,980.00	31.1%
5) TOTAL, REVENUES			350,655.00	323,378.00	-7.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		145,137.00	219,526.00	51.3%
2) Instruction - Related Services	2000-2999		152,168.00	216,454.00	42.2%
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		23,765.00	37,329.00	57.1%
8) Plant Services	8000-8999		28,653.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			349,723.00	473,309.00	35.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			932.00	(149,931.00)	-16187.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22.00)	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)			910.00	(149,931.00)	-16575.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,275.00	181,185.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,275.00	181,185.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,275.00	181,185.00	0.5%
2) Ending Balance, June 30 (E + F1e)			181,185.00	31,254.00	-82.8%
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	130,416.00	28.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	50,769.00	31,226.00	-38.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6391	Adult Education Program	130,388.00	0.00
9010	Other Restricted Local	28.00	28.00
Total, Restricted Balance		130,416.00	28.00

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	703,730.00	596,334.00	-15.3%
4) Other Local Revenue		8600-8799	128,198.00	114,128.00	-11.0%
5) TOTAL, REVENUES			831,928.00	710,462.00	-14.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	98,778.00	98,689.00	-0.1%
2) Classified Salaries		2000-2999	399,734.00	230,894.00	-42.2%
3) Employee Benefits		3000-3999	240,991.00	193,207.00	-19.8%
4) Books and Supplies		4000-4999	12,089.00	85,335.00	605.9%
5) Services and Other Operating Expenditures		5000-5999	22,767.00	30,663.00	34.7%
6) Capital Outlay		6000-6999	0.00	500.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	65,628.00	70,430.00	7.3%
9) TOTAL, EXPENDITURES			839,987.00	709,718.00	-15.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,059.00)	744.00	-109.2%
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)			(8,059.00)	744.00	-109.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,897.00	113,838.00	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,897.00	113,838.00	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,897.00	113,838.00	-6.6%
2) Ending Balance, June 30 (E + F1e)			113,838.00	114,582.00	0.7%
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	113,838.00	114,582.00	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	686,703.00	496,843.00	-27.6%
All Other State Revenue	All Other	8590	17,027.00	99,491.00	484.3%
TOTAL, OTHER STATE REVENUE			703,730.00	596,334.00	-15.3%
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	2,694.00	2,694.00	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	123,226.00	108,684.00	-11.8%
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	2,278.00	2,750.00	20.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			128,198.00	114,128.00	-11.0%
TOTAL, REVENUES			831,928.00	710,462.00	-14.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,267.00	5,179.00	-1.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	93,511.00	93,510.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			98,778.00	98,689.00	-0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	114,209.00	8,406.00	-92.6%
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	44,733.00	39,954.00	-10.7%
Other Classified Salaries		2900	240,792.00	182,534.00	-24.2%
TOTAL, CLASSIFIED SALARIES			399,734.00	230,894.00	-42.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	16,351.00	15,938.00	-2.5%
PERS		3201-3202	66,503.00	47,795.00	-28.1%
OASDI/Medicare/Alternative		3301-3302	29,779.00	18,777.00	-36.9%
Health and Welfare Benefits		3401-3402	120,328.00	105,237.00	-12.5%
Unemployment Insurance		3501-3502	255.00	162.00	-36.5%
Workers' Compensation		3601-3602	7,775.00	5,298.00	-31.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			240,991.00	193,207.00	-19.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,889.00	79,335.00	702.3%
Noncapitalized Equipment		4400	2,200.00	6,000.00	172.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,089.00	85,335.00	605.9%

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	3,963.00	9,788.00	147.0%
Dues and Memberships		5300	140.00	140.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,148.00	2,598.00	-17.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,105.00	13,000.00	17.1%
Professional/Consulting Services and Operating Expenditures		5800	4,411.00	5,137.00	16.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,767.00	30,663.00	34.7%
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	500.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	500.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	65,628.00	70,430.00	7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			65,628.00	70,430.00	7.3%
TOTAL, EXPENDITURES			839,987.00	709,718.00	-15.5%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	703,730.00	596,334.00	-15.3%
4) Other Local Revenue		8600-8799	128,198.00	114,128.00	-11.0%
5) TOTAL, REVENUES			831,928.00	710,462.00	-14.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		567,603.00	425,220.00	-25.1%
2) Instruction - Related Services	2000-2999		206,756.00	213,868.00	3.4%
3) Pupil Services	3000-3999		0.00	200.00	New
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		65,628.00	70,430.00	7.3%
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			839,987.00	709,718.00	-15.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,059.00)	744.00	-109.2%
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)			(8,059.00)	744.00	-109.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,897.00	113,838.00	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,897.00	113,838.00	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,897.00	113,838.00	-6.6%
2) Ending Balance, June 30 (E + F1e)			113,838.00	114,582.00	0.7%
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	113,838.00	114,582.00	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	113,838.00	114,582.00
Total, Restricted Balance		113,838.00	114,582.00

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	932,731.00	973,997.00	4.4%
3) Other State Revenue		8300-8599	53,120.00	51,850.00	-2.4%
4) Other Local Revenue		8600-8799	530,695.00	421,500.00	-20.6%
5) TOTAL, REVENUES			1,516,546.00	1,447,347.00	-4.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	517,916.00	536,103.00	3.5%
3) Employee Benefits		3000-3999	206,470.00	217,664.00	5.4%
4) Books and Supplies		4000-4999	624,133.00	659,424.00	5.7%
5) Services and Other Operating Expenditures		5000-5999	36,033.00	37,388.00	3.8%
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	70,889.00	50,654.00	-28.5%
9) TOTAL, EXPENDITURES			1,455,441.00	1,501,233.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,105.00	(53,886.00)	-188.2%
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)			61,105.00	(53,886.00)	-188.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,916.00	91,021.00	204.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,916.00	91,021.00	204.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,916.00	91,021.00	204.3%
2) Ending Balance, June 30 (E + F1e)			91,021.00	37,135.00	-59.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	91,021.00	37,135.00	-59.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	932,731.00	973,997.00	4.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			932,731.00	973,997.00	4.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	53,120.00	51,850.00	-2.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			53,120.00	51,850.00	-2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	383,159.00	419,500.00	9.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,701.00	2,000.00	-26.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	139,426.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	5,409.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			530,695.00	421,500.00	-20.6%
TOTAL, REVENUES			1,516,546.00	1,447,347.00	-4.6%

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	431,541.00	445,349.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	86,375.00	90,754.00	5.1%
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			517,916.00	536,103.00	3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,111.00	2,722.00	145.0%
PERS		3201-3202	80,410.00	91,574.00	13.9%
OASDI/Medicare/Alternative		3301-3302	35,850.00	37,520.00	4.7%
Health and Welfare Benefits		3401-3402	80,817.00	76,967.00	-4.8%
Unemployment Insurance		3501-3502	258.00	267.00	3.5%
Workers' Compensation		3601-3602	8,024.00	8,614.00	7.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			206,470.00	217,664.00	5.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,713.00	10,120.00	16.1%
Noncapitalized Equipment		4400	2,293.00	2,800.00	22.1%
Food		4700	613,127.00	646,504.00	5.4%
TOTAL, BOOKS AND SUPPLIES			624,133.00	659,424.00	5.7%

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	3,239.00	3,241.00	0.1%
Dues and Memberships		5300	132.00	200.00	51.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,720.00	6,000.00	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,398.00	4,498.00	87.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,552.00)	(17,851.00)	22.7%
Professional/Consulting Services and Operating Expenditures		5800	39,096.00	41,300.00	5.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,033.00	37,388.00	3.8%
CAPITAL OUTLAY					
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)					
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	70,889.00	50,654.00	-28.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			70,889.00	50,654.00	-28.5%
TOTAL, EXPENDITURES			1,455,441.00	1,501,233.00	3.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	932,731.00	973,997.00	4.4%
3) Other State Revenue		8300-8599	53,120.00	51,850.00	-2.4%
4) Other Local Revenue		8600-8799	530,695.00	421,500.00	-20.6%
5) TOTAL, REVENUES			1,516,546.00	1,447,347.00	-4.6%
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		1,378,832.00	1,444,579.00	4.8%
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		70,889.00	50,654.00	-28.5%
8) Plant Services	8000-8999		5,720.00	6,000.00	4.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,455,441.00	1,501,233.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			61,105.00	(53,886.00)	-188.2%
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)			61,105.00	(53,886.00)	-188.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,916.00	91,021.00	204.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,916.00	91,021.00	204.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,916.00	91,021.00	204.3%
2) Ending Balance, June 30 (E + F1e)			91,021.00	37,135.00	-59.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	91,021.00	37,135.00	-59.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	85,690.00	31,804.00
9010	Other Restricted Local	5,331.00	5,331.00
Total, Restricted Balance		91,021.00	37,135.00

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	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	232.00	232.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232.00	232.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232.00	232.00	0.0%
2) Ending Balance, June 30 (E + F1e)			232.00	232.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	232.00	232.00	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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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		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	232.00	232.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232.00	232.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232.00	232.00	0.0%
2) Ending Balance, June 30 (E + F1e)			232.00	232.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	232.00	232.00	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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,120,853.00	586,267.00	-47.7%
5) TOTAL, REVENUES			1,120,853.00	586,267.00	-47.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,775.00	49,776.00	0.0%
3) Employee Benefits		3000-3999	18,464.00	18,314.00	-0.8%
4) Books and Supplies		4000-4999	549,338.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	283,888.00	16,038.00	-94.4%
6) Capital Outlay		6000-6999	1,461,258.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,362,723.00	84,128.00	-96.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,241,870.00)	502,139.00	-140.4%
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	2,968,186.00	New
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	(2,968,186.00)	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,241,870.00)	(2,466,047.00)	98.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,932,907.00	5,691,037.00	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,932,907.00	5,691,037.00	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,932,907.00	5,691,037.00	-17.9%
2) Ending Balance, June 30 (E + F1e)			5,691,037.00	3,224,990.00	-43.3%
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	2,162,262.00	2,206,569.00	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,528,775.00	1,018,421.00	-71.1%
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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,032,171.00	542,814.00	-47.4%
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	88,682.00	43,453.00	-51.0%
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			1,120,853.00	586,267.00	-47.7%
TOTAL, REVENUES			1,120,853.00	586,267.00	-47.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	49,775.00	49,776.00	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			49,775.00	49,776.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,511.00	8,207.00	-3.6%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	740.00	737.00	-0.4%
Health and Welfare Benefits		3401-3402	8,390.00	8,530.00	1.7%
Unemployment Insurance		3501-3502	26.00	26.00	0.0%
Workers' Compensation		3601-3602	797.00	814.00	2.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,464.00	18,314.00	-0.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	373,866.00	0.00	-100.0%
Noncapitalized Equipment		4400	175,472.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			549,338.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,653.00	1,653.00	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	142,648.00	13,385.00	-90.6%
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	139,587.00	1,000.00	-99.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			283,888.00	16,038.00	-94.4%
CAPITAL OUTLAY					
Land		6100	174,342.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,286,916.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,461,258.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			2,362,723.00	84,128.00	-96.4%

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	2,968,186.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT	0.00	2,968,186.00	New

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	(2,968,186.00)	New

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	1,120,853.00	586,267.00	-47.7%
5) TOTAL, REVENUES			1,120,853.00	586,267.00	-47.7%
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		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		2,362,723.00	84,128.00	-96.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,362,723.00	84,128.00	-96.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,241,870.00)	502,139.00	-140.4%
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	2,968,186.00	New
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	(2,968,186.00)	New

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,241,870.00)	(2,466,047.00)	98.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,932,907.00	5,691,037.00	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,932,907.00	5,691,037.00	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,932,907.00	5,691,037.00	-17.9%
2) Ending Balance, June 30 (E + F1e)			5,691,037.00	3,224,990.00	-43.3%
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	2,162,262.00	2,206,569.00	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,528,775.00	1,018,421.00	-71.1%
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	2,162,262.00	2,206,569.00
Total, Restricted Balance		2,162,262.00	2,206,569.00

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	79,271.00	79,272.00	0.0%
5) TOTAL, REVENUES			79,271.00	79,272.00	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	128,542.00	1,844.00	-98.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	466,655.00	553,661.00	18.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			595,197.00	555,505.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(515,926.00)	(476,233.00)	-7.7%
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)			(515,926.00)	(476,233.00)	-7.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,056,213.00	540,287.00	-48.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,056,213.00	540,287.00	-48.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,056,213.00	540,287.00	-48.8%
2) Ending Balance, June 30 (E + F1e)			540,287.00	64,054.00	-88.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	540,287.00	64,054.00	-88.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,978.00	12,979.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	66,293.00	66,293.00	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			79,271.00	79,272.00	0.0%
TOTAL, REVENUES			79,271.00	79,272.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	126,698.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,844.00	1,844.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			128,542.00	1,844.00	-98.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	101,612.00	91,125.00	-10.3%
Other Debt Service - Principal		7439	365,043.00	462,536.00	26.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			466,655.00	553,661.00	18.6%
TOTAL, EXPENDITURES			595,197.00	555,505.00	-6.7%

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

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	79,271.00	79,272.00	0.0%
5) TOTAL, REVENUES			79,271.00	79,272.00	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		128,542.00	1,844.00	-98.6%
9) Other Outgo	9000-9999	Except 7600-7699	466,655.00	553,661.00	18.6%
10) TOTAL, EXPENDITURES			595,197.00	555,505.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(515,926.00)	(476,233.00)	-7.7%
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)			(515,926.00)	(476,233.00)	-7.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,056,213.00	540,287.00	-48.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,056,213.00	540,287.00	-48.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,056,213.00	540,287.00	-48.8%
2) Ending Balance, June 30 (E + F1e)			540,287.00	64,054.00	-88.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	540,287.00	64,054.00	-88.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	540,287.00	64,054.00
Total, Restricted Balance		540,287.00	64,054.00

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	27,707.00	30,852.00	11.4%
4) Other Local Revenue		8600-8799	4,442,431.00	4,197,952.00	-5.5%
5) TOTAL, REVENUES			4,470,138.00	4,228,804.00	-5.4%
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	5,077,486.00	4,588,014.00	-9.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,077,486.00	4,588,014.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(607,348.00)	(359,210.00)	-40.9%
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)			(607,348.00)	(359,210.00)	-40.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,310,781.00	4,703,433.00	-11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,310,781.00	4,703,433.00	-11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,310,781.00	4,703,433.00	-11.4%
2) Ending Balance, June 30 (E + F1e)			4,703,433.00	4,344,223.00	-7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,703,433.00	4,344,223.00	-7.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	27,707.00	30,852.00	11.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			27,707.00	30,852.00	11.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,227,703.00	4,080,470.00	-3.5%
Unsecured Roll		8612	114,325.00	90,482.00	-20.9%
Prior Years' Taxes		8613	10,183.00	0.00	-100.0%
Supplemental Taxes		8614	36,686.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	53,534.00	27,000.00	-49.6%
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			4,442,431.00	4,197,952.00	-5.5%
TOTAL, REVENUES			4,470,138.00	4,228,804.00	-5.4%

			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	3,988,568.00	3,481,762.00	-12.7%
Bond Interest and Other Service Charges		7434	1,088,918.00	1,106,252.00	1.6%
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)			5,077,486.00	4,588,014.00	-9.6%
TOTAL, EXPENDITURES			5,077,486.00	4,588,014.00	-9.6%

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: 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	27,707.00	30,852.00	11.4%
4) Other Local Revenue		8600-8799	4,442,431.00	4,197,952.00	-5.5%
5) TOTAL, REVENUES			4,470,138.00	4,228,804.00	-5.4%
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	5,077,486.00	4,588,014.00	-9.6%
10) TOTAL, EXPENDITURES			5,077,486.00	4,588,014.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(607,348.00)	(359,210.00)	-40.9%
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)			(607,348.00)	(359,210.00)	-40.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,310,781.00	4,703,433.00	-11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,310,781.00	4,703,433.00	-11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,310,781.00	4,703,433.00	-11.4%
2) Ending Balance, June 30 (E + F1e)			4,703,433.00	4,344,223.00	-7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,703,433.00	4,344,223.00	-7.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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)	5,863.95	5,863.95	5,904.40	5,787.91	5,787.91	5,860.07
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)	5,863.95	5,863.95	5,904.40	5,787.91	5,787.91	5,860.07
5. District Funded County Program ADA						
a. County Community Schools	34.28	34.28	34.28	33.02	33.02	33.02
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	34.28	34.28	34.28	33.02	33.02	33.02
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,898.23	5,898.23	5,938.68	5,820.93	5,820.93	5,893.09
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			4,919,951.00	9,403,639.90	6,199,981.31	8,582,314.55	5,780,318.64	3,610,145.53	14,163,820.46	10,213,682.62
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,241,330.00	1,241,330.00	4,085,732.00	2,234,393.00	2,234,393.00	4,085,732.00	2,234,393.00	2,234,393.00
Property Taxes	8020-8079		115,969.00			44,455.00	552,786.00	10,910,864.61	567,005.37	98,570.22
Miscellaneous Funds	8080-8099		(49,030.17)	(49,030.17)	(49,030.17)	(49,030.17)	(49,030.17)	(49,030.17)	(49,030.17)	(49,030.17)
Federal Revenue	8100-8299		106,538.00	0.00	4,508.00	444,053.00	0.00	3,593.34	125,823.91	
Other State Revenue	8300-8599		591.00	127,632.00	285,990.00	(191,054.00)	128,026.00	622,346.98	6,498.86	
Other Local Revenue	8600-8799		174,830.00	222,822.00	438,360.00	458,928.00	383,940.00	440,967.85	415,304.92	446,786.96
Interfund Transfers In	8910-8929				2,968,186.00					
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,590,227.83	1,542,753.83	7,733,745.83	2,941,744.83	3,250,114.83	16,014,474.61	3,299,995.89	2,730,720.01
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		106,536.00	2,310,786.33	2,328,786.33	2,328,786.33	2,328,786.33	2,328,786.33	2,328,786.33	2,328,786.33
Classified Salaries	2000-2999		385,786.36	734,015.26	918,582.26	918,582.26	918,582.26	918,582.26	918,582.26	918,582.26
Employee Benefits	3000-3999		131,050.14	733,117.00	1,580,994.00	1,580,994.00	1,591,003.77	1,591,003.77	1,581,003.77	1,581,003.77
Books and Supplies	4000-4999		25,664.86	132,131.33	175,233.06	175,233.06	175,233.06	175,233.06	175,233.06	76,016.01
Services	5000-5999		1,493,566.57	520,858.50	286,473.94	709,681.09	458,645.01	395,488.26	448,601.33	514,899.66
Capital Outlay	6000-6599			315,504.00	15,855.00					
Other Outgo	7000-7499		14,917.00	0.00	45,488.00	30,464.00	(51,962.49)	51,706.00	30,426.98	634,248.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,157,520.93	4,746,412.42	5,351,412.59	5,743,740.74	5,420,287.94	5,460,799.68	5,482,633.73	6,053,536.03
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		3,530,000.00						(1,767,500.00)	7,000,000.00
Accounts Receivable	9200-9299	0.00	3,101,350.00							
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	6,631,350.00	0.00	0.00	0.00	0.00	0.00	(1,767,500.00)	7,000,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		1,580,368.00							
Due To Other Funds	9610						0.00			
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	1,580,368.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		0.00	5,050,982.00	0.00	0.00	0.00	0.00	0.00	(1,767,500.00)	7,000,000.00
E. NET INCREASE/DECREASE (B - C + D)			4,483,688.90	(3,203,658.59)	2,382,333.24	(2,801,995.91)	(2,170,173.11)	10,553,674.93	(3,950,137.84)	3,677,183.98
F. ENDING CASH (A + E)			9,403,639.90	6,199,981.31	8,582,314.55	5,780,318.64	3,610,145.53	14,163,820.46	10,213,682.62	13,890,866.60
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		13,890,866.60	11,035,133.45	10,785,136.36	5,994,166.03				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,851,339.00	0.00	0.00	1,851,339.00	8,937,604.00	0.00	32,231,978.00	32,231,978.00
Property Taxes	8020-8079	72,139.84	6,322,233.72	723,979.96	415,290.57			19,823,294.29	19,823,294.00
Miscellaneous Funds	8080-8099	(49,030.17)	(49,030.17)	(49,030.17)	(49,030.17)			(588,362.04)	(588,362.00)
Federal Revenue	8100-8299	140,901.55	39,991.19	3,731.85	3,598.93	1,492,766.30		2,365,506.07	2,365,506.00
Other State Revenue	8300-8599	264,403.76	420,062.74		182,407.70			1,846,905.04	1,846,905.00
Other Local Revenue	8600-8799	490,347.76	326,762.45	326,762.00	189,095.00			4,314,906.94	4,314,907.00
Interfund Transfers In	8910-8929		0.00			0.00		2,968,186.00	2,968,186.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,770,101.74	7,060,019.93	1,005,443.64	2,592,701.03	10,430,370.30	0.00	62,962,414.30	62,962,414.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,413,833.74	2,413,833.74	2,362,869.50	2,413,833.74			25,994,411.03	25,994,411.00
Classified Salaries	2000-2999	918,582.26	918,582.26	918,582.26	862,440.04			10,249,482.00	10,249,482.00
Employee Benefits	3000-3999	1,583,569.70	1,591,003.77	1,591,003.77	1,541,800.66			16,677,548.12	16,677,548.00
Books and Supplies	4000-4999	86,171.19	132,723.01	180,057.90	309,221.40			1,818,151.00	1,818,151.00
Services	5000-5999	589,593.00	455,289.24	592,035.98	592,035.98	1,425,281.56		8,482,450.12	8,482,450.00
Capital Outlay	6000-6599				34,721.00			366,080.00	366,080.00
Other Outgo	7000-7499	34,085.00	31,085.00	151,864.56	1,126,768.00			2,099,090.05	2,099,090.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		5,625,834.89	5,542,517.02	5,796,413.97	6,880,820.82	1,425,281.56	0.00	65,687,212.32	65,687,212.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		(1,767,500.00)		0.00			6,995,000.00	
Accounts Receivable	9200-9299							3,101,350.00	
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	(1,767,500.00)	0.00	0.00	0.00	0.00	10,096,350.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							1,580,368.00	
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	0.00	0.00	0.00	1,580,368.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(1,767,500.00)	0.00	0.00	0.00	0.00	8,515,982.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,855,733.15)	(249,997.09)	(4,790,970.33)	(4,288,119.79)	9,005,088.74	0.00	5,791,183.98	(2,724,798.00)
F. ENDING CASH (A + E)		11,035,133.45	10,785,136.36	5,994,166.03	1,706,046.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,711,134.98	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			1,706,046.24	1,706,046.24	1,706,046.24	1,706,046.24	1,706,046.24	1,706,046.24	1,706,046.24	1,706,046.24
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
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
<u>Liabilities and Deferred Inflows</u>										
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
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			1,706,046.24	1,706,046.24	1,706,046.24	1,706,046.24	1,706,046.24	1,706,046.24	1,706,046.24	1,706,046.24
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		1,706,046.24	1,706,046.24	1,706,046.24	1,706,046.24				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
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	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
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	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		1,706,046.24	1,706,046.24	1,706,046.24	1,706,046.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,706,046.24	

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(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	51,466,910.00	0.76%	51,860,221.00	-2.03%	50,807,762.00
2. Federal Revenues	8100-8299	363,426.00	-100.00%		0.00%	
3. Other State Revenues	8300-8599	1,186,824.00	-3.74%	1,142,390.00	-0.49%	1,136,736.00
4. Other Local Revenues	8600-8799	795,811.00	-38.43%	490,000.00	0.00%	490,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,968,186.00	-44.99%	1,632,751.00	-100.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(11,468,367.00)	4.44%	(11,977,401.00)	2.19%	(12,239,284.00)
6. Total (Sum lines A1 thru A5c)		45,312,790.00	-4.78%	43,147,961.00	-6.84%	40,195,214.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,376,149.00		21,628,314.00
b. Step & Column Adjustment				252,165.00		255,948.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,376,149.00	1.18%	21,628,314.00	1.18%	21,884,262.00
2. Classified Salaries						
a. Base Salaries				6,819,705.00		6,924,730.00
b. Step & Column Adjustment				105,025.00		106,600.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,819,705.00	1.54%	6,924,730.00	1.54%	7,031,330.00
3. Employee Benefits	3000-3999	13,447,162.00	7.92%	14,512,773.00	4.63%	15,185,199.00
4. Books and Supplies	4000-4999	1,166,344.00	0.00%	1,166,344.00	0.00%	1,166,344.00
5. Services and Other Operating Expenditures	5000-5999	4,657,016.00	0.00%	4,657,016.00	0.00%	4,657,016.00
6. Capital Outlay	6000-6999	16,080.00	0.00%	16,080.00	0.00%	16,080.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	335,369.00	3.58%	347,375.00	3.18%	358,422.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(283,353.00)	0.00%	(283,353.00)	0.00%	(283,353.00)
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	0.00%	
10. Other Adjustments (Explain in Section F below)				(5,420,262.00)		(9,698,856.00)
11. Total (Sum lines B1 thru B10)		47,534,472.00	-8.38%	43,549,017.00	-7.42%	40,316,444.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,221,682.00)		(401,056.00)		(121,230.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,538,867.00		2,317,185.00		1,916,129.00
2. Ending Fund Balance (Sum lines C and D1)		2,317,185.00		1,916,129.00		1,794,899.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	28,037.00		28,038.00		28,037.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	318,531.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,970,617.00		1,888,091.00		1,766,862.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,317,185.00		1,916,129.00		1,794,899.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,970,617.00		1,888,091.00		1,766,862.00
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)		1,970,617.00		1,888,091.00		1,766,862.00
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.						
REVENUE IN 20-21 OBJECT 8900-8929 IS THE PROJECTED TRANSFER FROM RDA TO MEET OUR 3% REU. AS OF ADOPTED BUDGET \$4.6 M IS AVAILABLE. THE CURRENT						

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)
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REVENUE PROJECTIONS DO NOT REFLECT THE CHANGE IN LCFF REVENUE WHICH WOULD EQUATE TO OVER \$4M. THIS INCREASE IN REVENUE ALONG WITH THE FOLLOWING WILL HELP CONQUER THE ADDITIONAL ADJUSTMENT REQUIRED TO MEET OUR 3% EUC:

RDA BALANCE

DOUBLE BENEFIT CONTRIBUTION (ALL BARG. UNITS EXCEPT CSEA)

SALARY REDUCTION - CSEA ONLY

FURLOUGH DAYS

SELL SURPLUS PROPERTY - MAUREEN LANE OR CONDOR

LEASE A PORTION OF THE WAREHOUSE.

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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)
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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)

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	2,002,080.00	0.00%	2,002,080.00	0.00%	2,002,080.00
3. Other State Revenues	8300-8599	660,081.00	0.00%	660,081.00	0.00%	660,081.00
4. Other Local Revenues	8600-8799	3,519,096.00	0.00%	3,519,096.00	0.00%	3,519,096.00
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	11,468,367.00	4.44%	11,977,401.00	2.19%	12,239,284.00
6. Total (Sum lines A1 thru A5c)		17,649,624.00	2.88%	18,158,658.00	1.44%	18,420,541.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,618,262.00		4,667,101.00
b. Step & Column Adjustment				48,839.00		49,573.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,618,262.00	1.06%	4,667,101.00	1.06%	4,716,674.00
2. Classified Salaries						
a. Base Salaries				3,429,777.00		3,473,111.00
b. Step & Column Adjustment				43,334.00		43,985.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,429,777.00	1.26%	3,473,111.00	1.27%	3,517,096.00
3. Employee Benefits	3000-3999	3,230,386.00	7.33%	3,467,220.00	4.07%	3,608,260.00
4. Books and Supplies	4000-4999	651,807.00	164.20%	1,722,097.00	-62.15%	651,807.00
5. Services and Other Operating Expenditures	5000-5999	3,825,434.00	0.00%	3,825,434.00	0.00%	3,825,434.00
6. Capital Outlay	6000-6999	350,000.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,922,134.00	1.40%	1,949,045.00	1.40%	1,976,330.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	124,940.00	0.00%	124,940.00	0.00%	124,940.00
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)		18,152,740.00	5.93%	19,228,948.00	-4.20%	18,420,541.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(503,116.00)		(1,070,290.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,573,406.00		1,070,290.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		1,070,290.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,070,290.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,070,290.00		0.00		0.00

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	51,466,910.00	0.76%	51,860,221.00	-2.03%	50,807,762.00
2. Federal Revenues	8100-8299	2,365,506.00	-15.36%	2,002,080.00	0.00%	2,002,080.00
3. Other State Revenues	8300-8599	1,846,905.00	-2.41%	1,802,471.00	-0.31%	1,796,817.00
4. Other Local Revenues	8600-8799	4,314,907.00	-7.09%	4,009,096.00	0.00%	4,009,096.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,968,186.00	-44.99%	1,632,751.00	-100.00%	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)		62,962,414.00	-2.63%	61,306,619.00	-4.39%	58,615,755.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,994,411.00		26,295,415.00
b. Step & Column Adjustment				301,004.00		305,521.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,994,411.00	1.16%	26,295,415.00	1.16%	26,600,936.00
2. Classified Salaries						
a. Base Salaries				10,249,482.00		10,397,841.00
b. Step & Column Adjustment				148,359.00		150,585.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,249,482.00	1.45%	10,397,841.00	1.45%	10,548,426.00
3. Employee Benefits	3000-3999	16,677,548.00	7.81%	17,979,993.00	4.52%	18,793,459.00
4. Books and Supplies	4000-4999	1,818,151.00	58.87%	2,888,441.00	-37.05%	1,818,151.00
5. Services and Other Operating Expenditures	5000-5999	8,482,450.00	0.00%	8,482,450.00	0.00%	8,482,450.00
6. Capital Outlay	6000-6999	366,080.00	-95.61%	16,080.00	0.00%	16,080.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,257,503.00	1.72%	2,296,420.00	1.67%	2,334,752.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(158,413.00)	0.00%	(158,413.00)	0.00%	(158,413.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(5,420,262.00)		(9,698,856.00)
11. Total (Sum lines B1 thru B10)		65,687,212.00	-4.43%	62,777,965.00	-6.44%	58,736,985.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,724,798.00)		(1,471,346.00)		(121,230.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,112,273.00		3,387,475.00		1,916,129.00
2. Ending Fund Balance (Sum lines C and D1)		3,387,475.00		1,916,129.00		1,794,899.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	28,037.00		28,038.00		28,037.00
b. Restricted	9740	1,070,290.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	318,531.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,970,617.00		1,888,091.00		1,766,862.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		3,387,475.00		1,916,129.00		1,794,899.00
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,970,617.00		1,888,091.00		1,766,862.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,970,617.00		1,888,091.00		1,766,862.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.01%		3.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		5,787.91		5,729.62		5,663.68
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		65,687,212.00		62,777,965.00		58,736,985.00
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)		65,687,212.00		62,777,965.00		58,736,985.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,970,616.36		1,883,338.95		1,762,109.55
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,970,616.36		1,883,338.95		1,762,109.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	6,119	6,129		
Charter School				
Total ADA	6,119	6,129	N/A	Met
Second Prior Year (2018-19)				
District Regular	6,015	6,017		
Charter School				
Total ADA	6,015	6,017	N/A	Met
First Prior Year (2019-20)				
District Regular	5,893	5,904		
Charter School		0		
Total ADA	5,893	5,904	N/A	Met
Budget Year (2020-21)				
District Regular	5,860			
Charter School	0			
Total ADA	5,860			

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	6,290	6,377		
Charter School				
Total Enrollment	6,290	6,377	N/A	Met
Second Prior Year (2018-19)				
District Regular	6,184	6,255		
Charter School				
Total Enrollment	6,184	6,255	N/A	Met
First Prior Year (2019-20)				
District Regular	6,152	6,157		
Charter School				
Total Enrollment	6,152	6,157	N/A	Met
Budget Year (2020-21)				
District Regular	6,093			
Charter School				
Total Enrollment	6,093			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	6,015	6,377	
Charter School		0	
Total ADA/Enrollment	6,015	6,377	94.3%
Second Prior Year (2018-19)			
District Regular	5,904	6,255	
Charter School			
Total ADA/Enrollment	5,904	6,255	94.4%
First Prior Year (2019-20)			
District Regular	5,864	6,157	
Charter School	0		
Total ADA/Enrollment	5,864	6,157	95.2%
Historical Average Ratio:			94.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.1%

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	5,788	6,093		
Charter School	0			
Total ADA/Enrollment	5,788	6,093	95.0%	Met
1st Subsequent Year (2021-22)				
District Regular	5,730	6,032		
Charter School				
Total ADA/Enrollment	5,730	6,032	95.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	5,664	5,963		
Charter School				
Total ADA/Enrollment	5,664	5,963	95.0%	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)	5,938.68	5,893.09	5,816.88	5,757.34
b. Prior Year ADA (Funded)		5,938.68	5,893.09	5,816.88
c. Difference (Step 1a minus Step 1b)		(45.59)	(76.21)	(59.54)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.77%	-1.29%	-1.02%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		56,359,854.00	54,280,584.00	53,547,003.00
b1. COLA percentage		0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-0.77%	-1.29%	-1.02%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.77% to .23%	-2.29% to -.29%	-2.02% to -.02%

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)	19,823,294.00	19,823,294.00	19,823,294.00	19,823,294.00
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)	56,943,836.00	52,055,272.00	51,387,887.00	50,885,528.00
District's Projected Change in LCFF Revenue:		-8.58%	-1.28%	-0.98%
LCFF Revenue Standard:		-1.77% to .23%	-2.29% to -.29%	-2.02% to -.02%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2020/21 proration factor -7.92%. and Declining enrollment

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)	42,371,072.71	48,320,473.27	87.7%
Second Prior Year (2018-19)	44,385,239.41	50,493,873.45	87.9%
First Prior Year (2019-20)	43,247,802.00	48,659,722.00	88.9%
	Historical Average Ratio:		88.2%

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%
	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

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)	41,643,016.00	47,534,472.00	87.6%	Met
1st Subsequent Year (2021-22)	43,065,817.00	43,549,017.00	98.9%	Not Met
2nd Subsequent Year (2022-23)	44,100,791.00	40,316,444.00	109.4%	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)

Line item "Other Adjustments" in both 21-22 and 22-22 include salaries and health and welfare. The ratio does not reflect the true salary and benefit percentages

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.77%	-1.29%	-1.02%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.77% to 9.23%	-11.29% to 8.71%	-11.02% to 8.98%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.77% to 4.23%	-6.29% to 3.71%	-6.02% to 3.98%

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)	1,934,759.00		
Budget Year (2020-21)	2,365,506.00	22.26%	Yes
1st Subsequent Year (2021-22)	2,002,080.00	-15.36%	Yes
2nd Subsequent Year (2022-23)	2,002,080.00	0.00%	No

Explanation:
(required if Yes)

20-21 one time ESSER funds budgeted.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	2,604,545.00		
Budget Year (2020-21)	1,846,905.00	-29.09%	Yes
1st Subsequent Year (2021-22)	1,802,471.00	-2.41%	No
2nd Subsequent Year (2022-23)	1,796,817.00	-0.31%	No

Explanation:
(required if Yes)

Projected state program cuts per May Revision.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	5,418,648.00		
Budget Year (2020-21)	4,314,907.00	-20.37%	Yes
1st Subsequent Year (2021-22)	4,009,096.00	-7.09%	Yes
2nd Subsequent Year (2022-23)	4,009,096.00	0.00%	No

Explanation:
(required if Yes)

Local revenue not budgeted until received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	1,290,030.00		
Budget Year (2020-21)	1,818,151.00	40.94%	Yes
1st Subsequent Year (2021-22)	2,888,441.00	58.87%	Yes
2nd Subsequent Year (2022-23)	1,818,151.00	-37.05%	Yes

Explanation:
(required if Yes)

19/20 expense savings caused by early school closer in March. 20/21 and 21/22 classroom technology purchases.

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

First Prior Year (2019-20)	7,777,996.00		
Budget Year (2020-21)	8,482,450.00	9.06%	Yes
1st Subsequent Year (2021-22)	8,482,450.00	0.00%	No
2nd Subsequent Year (2022-23)	8,482,450.00	0.00%	No

Explanation:
(required if Yes)

19/20 expense savings caused by early school year closer in March including utilities and services.

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)	9,957,952.00		
Budget Year (2020-21)	8,527,318.00	-14.37%	Not Met
1st Subsequent Year (2021-22)	7,813,647.00	-8.37%	Met
2nd Subsequent Year (2022-23)	7,807,993.00	-0.07%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	9,068,026.00		
Budget Year (2020-21)	10,300,601.00	13.59%	Not Met
1st Subsequent Year (2021-22)	11,370,891.00	10.39%	Not Met
2nd Subsequent Year (2022-23)	10,300,601.00	-9.41%	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)

20-21 one time ESSER funds budgeted.

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

Projected state program cuts per May Revision.

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

Local revenue not budgeted until received.

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

19/20 expense savings caused by early school closer in March. 20/21 and 21/22 classroom technology purchases.

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

19/20 expense savings caused by early school year closer in March including utilities and services.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	65,687,212.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	65,687,212.00	1,970,616.36	1,970,617.00	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)	1,927,000.00	2,025,146.00	2,028,571.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,927,000.00	2,025,146.00	2,028,571.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	64,099,520.24	67,504,872.63	67,619,043.00
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)	64,099,520.24	67,504,872.63	67,619,043.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	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)	170,502.02	48,320,473.27	N/A	Met
Second Prior Year (2018-19)	294,471.62	50,511,436.39	N/A	Met
First Prior Year (2019-20)	(298,176.00)	48,659,722.00	0.6%	Met
Budget Year (2020-21) (Information only)	(2,221,682.00)	47,534,472.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	4,351,557.00	4,531,557.71	N/A	Met
Second Prior Year (2018-19)	4,702,061.00	4,542,570.73	3.4%	Not Met
First Prior Year (2019-20)	4,186,290.00	4,837,043.00	N/A	Met
Budget Year (2020-21) (Information only)	4,538,867.00			

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

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

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

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

Explanation:
(required if NOT met)

2017/18 Estimated actual ending balance overstated causing 18/19 Original budget beginning balance to be overstated.

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.)	5,788	5,730	5,664
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):

No

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	65,687,212.00	62,777,965.00	58,736,985.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	65,687,212.00	62,777,965.00	58,736,985.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,970,616.36	1,883,338.95	1,762,109.55
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,970,616.36	1,883,338.95	1,762,109.55

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)	1,970,617.00	1,888,091.00	1,766,862.00
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)	1,970,617.00	1,888,091.00	1,766,862.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.01%	3.01%
District's Reserve Standard (Section 10B, Line 7):	1,970,616.36	1,883,338.95	1,762,109.55
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)	(11,074,547.00)			
Budget Year (2020-21)	(11,468,367.00)	393,820.00	3.6%	Met
1st Subsequent Year (2021-22)	(11,977,401.00)	509,034.00	4.4%	Met
2nd Subsequent Year (2022-23)	(12,239,284.00)	261,883.00	2.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	22.00			
Budget Year (2020-21)	2,968,186.00	2,968,164.00	13491654.5%	Not Met
1st Subsequent Year (2021-22)	1,632,751.00	(1,335,435.00)	-45.0%	Not Met
2nd Subsequent Year (2022-23)	0.00	(1,632,751.00)	-100.0%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers from RDA to meet REU.

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	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	9	Fund 25- 8XXX	Fund 25- 7438/7439	3,279,083
General Obligation Bonds	22	Fund 51- 8XXX	Fund 51- 7433/7434	45,669,639
Supp Early Retirement Program	2	Fund 01- 8XXX	Fund 01- 5800	910,454
State School Building Loans				
Compensated Absences				

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

TOTAL:				49,859,176

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	466,655	462,752	462,245	465,047
General Obligation Bonds	5,077,486	4,588,014	4,836,158	4,936,573
Supp Early Retirement Program	455,227	455,227	455,227	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	5,999,368	5,505,993	5,753,630	5,401,620
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

19,058,280.00

19,058,280.00

Actuarial

July 2017

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)

1,218,470.00	1,218,470.00	1,218,470.00
1,000,948.00	1,000,948.00	1,000,948.00
1,279,087.00	1,279,087.00	1,279,087.00
63	63	63

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- 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	289.1	282.5	282.5	282.5

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Furlough days and increase in employee deductions for health benefits.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

253,946

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

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

Yes

Yes

Yes

4,717,327

4,953,193

5,200,852

99.0%

99.0%

99.0%

5.0%

5.0%

5.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No

Certificated (Non-management) Step and Column Adjustments

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

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

Yes

Yes

Yes

318,868

301,004

305,521

1.5%

1.5%

1.5%

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

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

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

Yes

Yes

Yes

Yes

Yes

Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	232.1	212.2	212.2	212.2

Classified (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Updated contract, salary reduction, and furlough days.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

102,519

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,890,151	1,984,659	2,083,891
99.0%	99.0%	99.0%
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
106,910	148,359	150,585
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	51.5	52.5	52.5	52.5

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

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

No

If Yes, complete question 2.

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

Salary reductions and increase in employee deductions for health benefits.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

65,680

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
885,336	929,603	976,083
99.0%	99.0%	99.0%
5.0%	5.0%	5.0%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
45,745	46,431	47,127
1.5%	1.5%	1.5%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
74,324	74,324	74,324
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Not Applicable

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

No

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2020 Financial Reporting Software - 2020.1.0
6/23/2020 3:50:54 PM

56-73940-0000000

July 1 Budget
2020-21 Budget
Technical Review Checks

Moorpark Unified

Ventura 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

GENERAL LEDGER CHECKS

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues should not be reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Pass-through of special education revenues should be reported in the Special Education Pass-Through Fund (Fund 10). Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

<u>RESOURCE</u>	<u>OBJECTS</u>	<u>VALUE</u>
6500	7221-7223	30,000.00

Explanation:Ivy Tech Charter School pass through.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020 Financial Reporting Software - 2020.1.0
6/23/2020 3:51:35 PM

56-73940-0000000

July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Moorpark Unified

Ventura 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

GENERAL LEDGER CHECKS

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues should not be reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Pass-through of special education revenues should be reported in the Special Education Pass-Through Fund (Fund 10). Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

<u>RESOURCE</u>	<u>OBJECTS</u>	<u>VALUE</u>
6500	7221-7223	30,000.00

Explanation:Ivy Tech Charter School pass through.

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	6230	8590	-79,566.00

Explanation:Unused Proposition 39 Clean Energy funds. Returning to the state. Abatement of revenue per CSAM procedure 515.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	6230	-79,566.00

Explanation:Unused Proposition 39 Clean Energy funds. Returning to the state. Abatement of revenue per CSAM procedure 515.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

2020-2021 Adopted Budget Report



Artwork: Abigail Tedder | 2019-20 Senior | Moorpark High School

2020-21 Adopted Budget

California School District Financial Reporting Requirements

- In compliance with the provisions of EC Section 42127(d)(2), and as an added condition of the budget adoption process for the 2014-15 year and each year thereafter, districts must adopt a Local Control and Accountability Plan (LCAP) prior to adopting their budgets.
- Per Education Code (EC) Sections 42127 and 52062, school districts must hold two separate Governing Board public meetings. The first meeting is the Local Control and Accountability Plan (LCAP) and Budget hearing. The second meeting is the LCAP and Budget adoption. The LCAP item must precede the Budget item at each meeting.

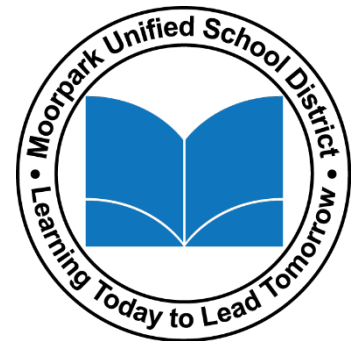
The Horizon

- This budget is based on the May Revise projections
- June 22, 2020, at approx. 11:30 pm the 2020-21 budget deal was finalized
 - As of today we have not received a revised LCFF calculator nor have we received an updated Dartboard
- Major Changes
 - No change to LCFF “base” and S&C funding levels
 - No COLA
 - Visual display of the impact of change

2020-21 Adopted Budget

Budget Assumptions

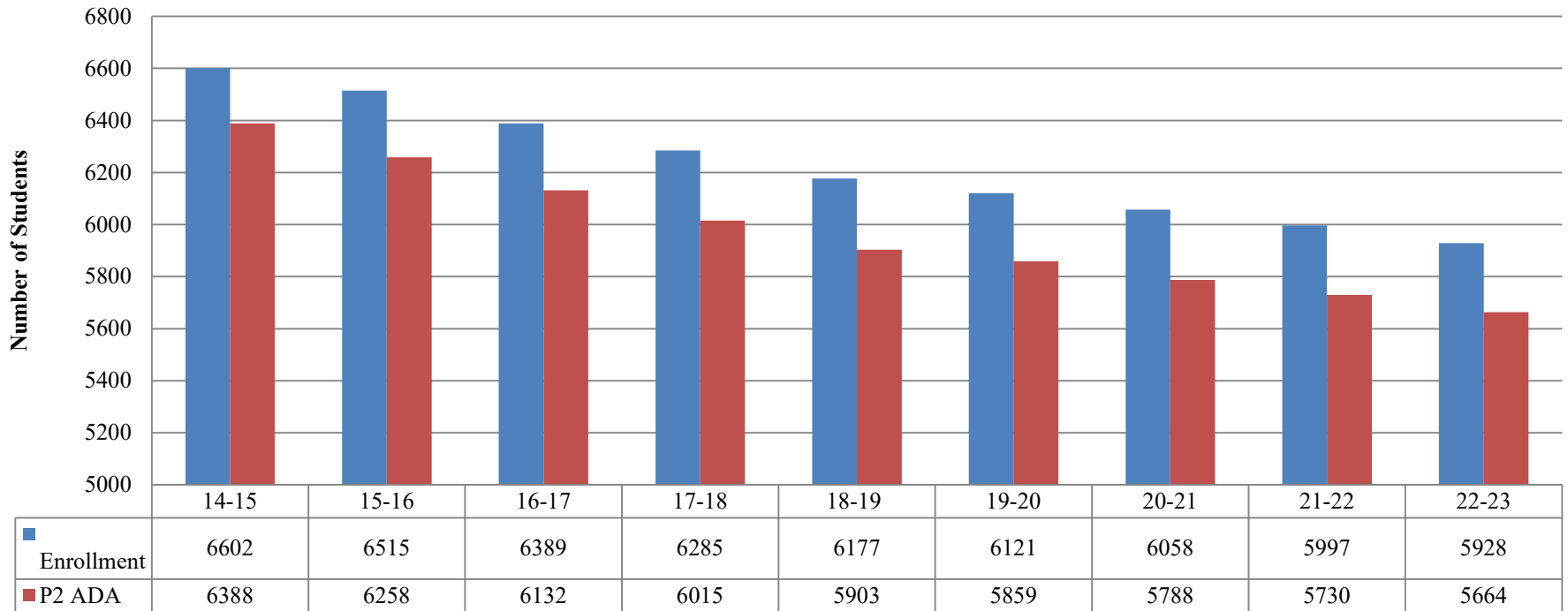
- Budget Expenditures align with LCAP (will be presented in December 2020)
- Funding for ADA is based on grade level span allocations
- Due to declining enrollment 2019-20 funding is based on prior year ADA
- P-2 ADA of 5858.78 is used for 2019-20 funding
- Projected Enrollment of 6058 is used for 2020-21 staffing
- Lottery Revenue: \$207/ADA
- Mandate Block Grant: \$32.18/ADA for K-8 and \$61.94/ADA for 9-12
- California Consumer Price Index (CPI): 2.00%
- Salaries/Benefits
 - CalSTRS Rate Increase: 16.15%
 - CalPERS Rate Increase: 20.70%



2020-21 Adopted Budget

Projected ADA

Enrollment vs. Daily Attendance



Note: Decline in enrollment is due to our graduating high school class is greater than our incoming kinder.

2020-21 Adopted Budget

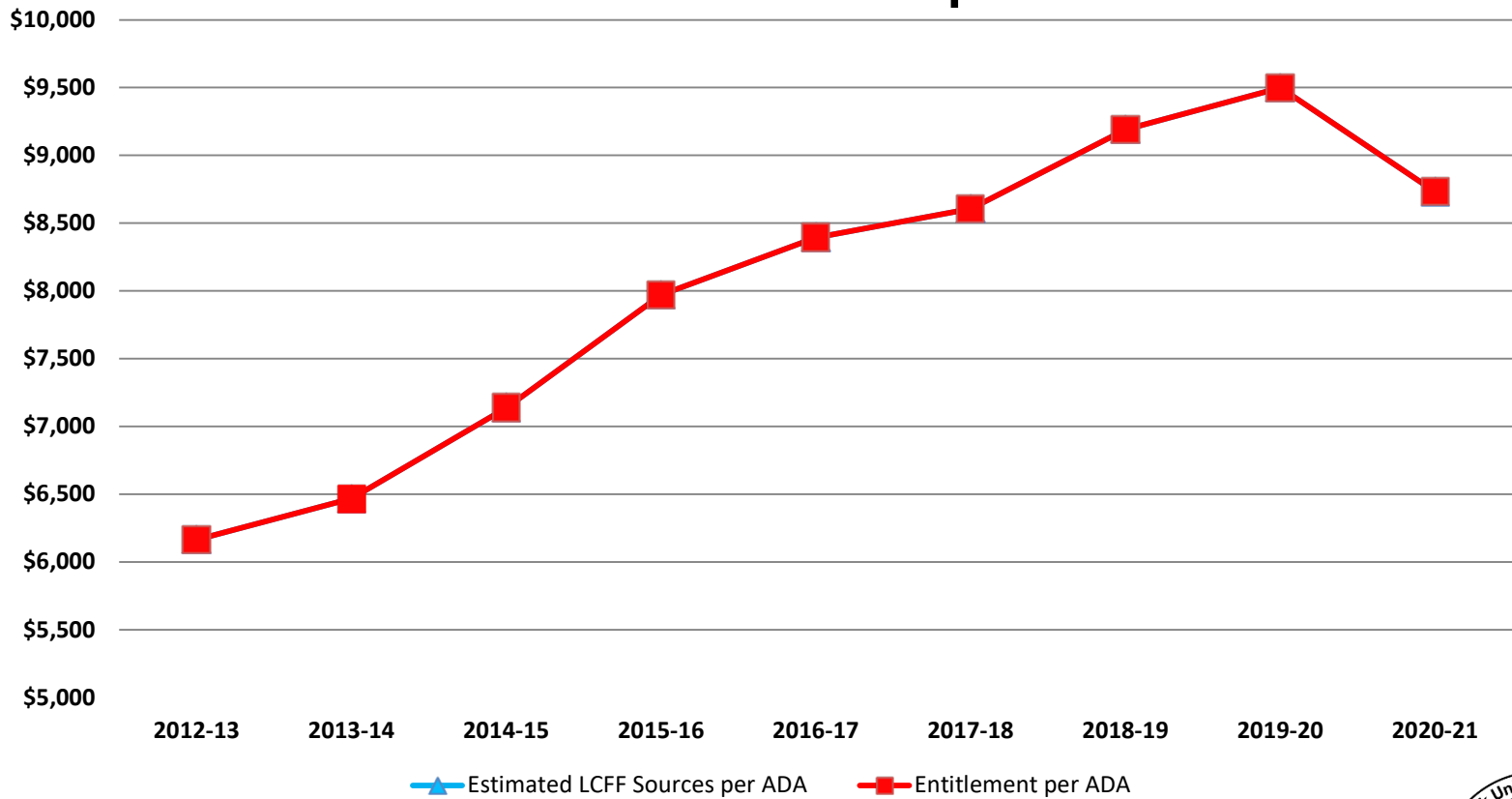
LCFF Base Entitlement per ADA

	Base Grant	Daily Equivalent
Grades TK-3	\$ 7,092	\$ 39.40
Grades 4-6	\$ 7,199	\$ 39.99
Grades 7-8	\$ 7,412	\$ 41.18
Grades 9-12	\$ 8,590	\$ 47.72



2020-21 Adopted Budget

LCFF Entitlement per ADA



2020-21 Adopted Budget

Per ADA Allocation

	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1797.14	\$ 7,092	\$ 738	\$ 599	\$ -	\$ 15,148,928
Grades 4-6	1263.26	\$ 7,199		\$ 551	\$ -	\$ 9,790,461
Grades 7-8	943.27	\$ 7,412		\$ 567	\$ -	\$ 7,526,788
Grades 9-12	1889.42	\$ 8,590	\$ 223	\$ 675	\$ -	\$ 17,926,294
					TOTAL BASE	\$ 50,392,471
		Targeted Instructional Improvement Block Grant				\$ 936,752
			Home-to-School Transportation			\$ 137,686
						\$ 51,466,909

2020-21 Adopted Budget

General Fund Revenue Projection

	2019-20 Estimated Actuals			2020-21 Proposed Budget			Variance
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	Total Fund
General Fund Revenues							
LCFF Sources	56,285,056	-	56,285,056	51,466,910	-	51,466,910	(4,818,146)
Federal Revenue	-	1,934,759	1,934,759	363,426	2,002,080	2,365,506	430,747
Other State Revenue	1,857,280	747,265	2,604,545	1,186,824	660,081	1,846,905	(757,640)
Other Local Revenue	1,293,757	4,124,891	5,418,648	795,811	3,519,096	4,314,907	(1,103,741)
TOTAL REVENUES	59,436,093	6,806,915	66,243,008	53,812,971	6,181,257	59,994,228	(6,248,780)
Beginning Fund Balance							
a) As of July 1 - Unaudited	4,837,043	1,519,314	6,356,357	4,538,867	1,573,406	6,112,273	(244,084)

2020-21 Adopted Budget

General Fund Expenditures Projections

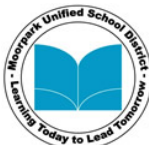
	2019-20 Estimated Actuals			2020-21 Proposed Budget			Variance
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	Total Fund
Expenditures							
Certificated Salaries	21,809,481	4,430,194	26,239,675	21,376,149	4,618,262	25,994,411	(245,264)
Classified Salaries	7,392,119	3,419,132	10,811,251	6,819,705	3,429,777	10,249,482	(561,769)
Employee Benefits	14,046,202	3,095,218	17,141,420	13,447,162	3,230,386	16,677,548	(463,872)
Books and Supplies	663,756	626,274	1,290,030	1,166,344	651,807	1,818,151	528,121
Services & Other Operating Exp	3,745,265	4,032,731	7,777,996	4,657,016	3,825,434	8,482,450	704,454
Capital Outlay	910,196	1,381,912	2,292,108	16,080	350,000	366,080	(1,926,028)
Other Outgo (Excluding Indirect)	335,369	1,891,476	2,226,845	335,369	1,922,134	2,257,503	30,658
Other Outgo (Including Indirect)	(242,666)	82,384	(160,282)	(283,353)	124,940	(158,413)	1,869
TOTAL EXPENDITURES	48,659,722	18,959,321	67,619,043	47,534,472	18,152,740	65,687,212	(1,931,831)



2020-21 Adopted Budget

General Fund Expenditures Projections - Contributions

	2019-20 Estimated Actuals			2020-21 Proposed Budget			Variance
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	Total Fund
Other Financing Sources/Uses							
Interfund Transfers							
Transfers In	-	22	22	2,968,186	-	2,968,186	2,968,164
Transfers Out	-	-	-	-	-	-	-
Other Sources/Uses							-
Sources	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-
Contribution	(11,074,547)	11,074,547	-	(11,468,367)	11,468,367	-	-
<i>Special Education</i>	(8,906,213)	8,906,213	-	(9,357,988)	9,357,988	-	-
<i>Mental Health</i>	(139,763)	139,763	-	(139,762)	139,762		
<i>Routine Restricted Maintenance</i>	(2,028,571)	2,028,571	-	(1,970,617)	1,970,617		
	(11,074,547)	11,074,569	22	(8,500,181)	11,468,367	2,968,186	2,968,164

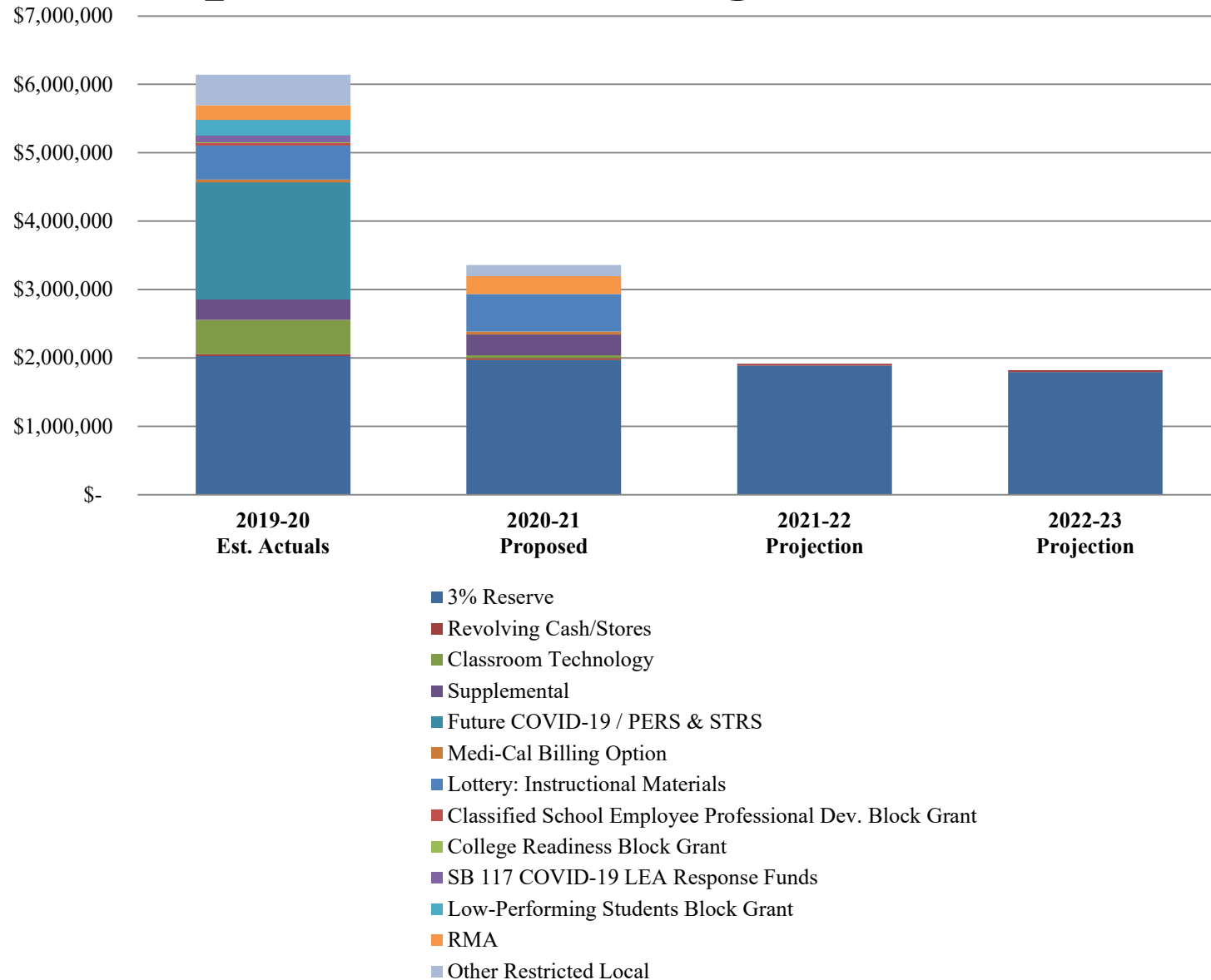


2020-21 Adopted Budget MYP

	2020-21	2021-22	2022-23
BEGINNING BALANCE	\$ 6,112,273	\$ 3,387,475	\$ 1,916,126
RDA TRANSFER	\$ 2,968,186	\$ 1,632,751	
TOTAL REVENUE	\$ 59,994,228	\$ 59,673,868	\$ 58,615,755
BUDGET ADJUSTMENT	\$ -	\$ (5,420,262)	\$ (9,698,856)
TOTAL EXPENDITURES	\$ 65,687,212	\$ 68,198,230	\$ 68,435,841
SURPLUS/DEFICIT	\$ (5,692,984)	\$ (8,524,362)	\$ (9,820,086)
END FUND BALANCE	\$ 3,387,475	\$ 1,916,126	\$ 1,794,896
REU 3%	\$ 1,975,369	\$ 1,888,089	\$ 1,766,859
RESTRICTED	\$ 1,070,290		
ASSIGNED	\$ -		\$ -
COMMITTED	\$ 313,779	\$ -	\$ -
REV. CASH & STORES	\$ 28,037	\$ 28,037	\$ 28,037
UNASSIGNED/UNAPPROPRIATED	\$ -	\$ -	\$ -

2020-21 Adopted Budget

Components of Ending Fund Balance



As of June 23rd

Projected Change

	2020-21	2021-22	2022-23
BEGINNING BALANCE	\$ 6,112,273	\$ 4,874,311	\$ 2,045,884
RDA TRANSFER	\$ -	\$ 4,600,937	
6-23-20 PROJECTED CHANGE IN LCFE	\$ 4,455,022		
TOTAL REVENUE	\$ 64,449,250	\$ 59,673,868	\$ 58,615,755
BUDGET ADJUSTMENT	\$ -	\$ (1,094,998)	\$ (9,572,878)
TOTAL EXPENDITURES	\$ 65,687,212	\$ 68,198,230	\$ 68,435,841
SURPLUS/DEFICIT	\$ (1,237,962)	\$ (8,524,362)	\$ (9,820,086)
END FUND BALANCE	\$ 4,874,311	\$ 2,045,884	\$ 1,798,676
REU 3%	\$ 1,975,369	\$ 2,017,847	\$ 1,770,639
RESTRICTED	\$ 1,070,290		
ASSIGNED	\$ 1,486,836		\$ -
COMMITTED	\$ 313,779	\$ -	\$ -
REV. CASH & STORES	\$ 28,037	\$ 28,037	\$ 28,037
UNASSIGNED/UNAPPROPRIATED	\$ -	\$ -	\$ -

Adopted Budget

Continued Efforts to Maintain Fiscal Health

Increase employee contribution from \$500 to \$1000 *

MEA	\$ 136,000
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Mgmt. Supervisors, Conf.	\$ 26,500
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2 Furlough Days/(Unpaid Holidays) *

CSEA	\$ 151,273
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Sell Surplus Property

Maureen Lane <i>(projected)</i>	\$10 M
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Condor <i>(projected)</i>	\$5 M
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Continue to work to ensure current staffing levels are in alignment with enrollment

Leasing the warehouse – July 2020

Explore changing benefit pools *

Analyze new City developments (potential enrollment increase)

* Items must be negotiated

2020-21 Adopted Budget

Recommendation

- It is recommended that the Board approve the District's Adopted Budget Report

COVID-19 Operations Written Report

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone	Date of Adoption
Moorpark Unified School District	Dr. Kelli Hays, Superintendent	khays@mrpk.org (805) 378-6300	June 30, 2020

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

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

Moorpark Unified School District (MUSD) is located within the city of Moorpark in Ventura County, California. MUSD has ten schools including one comprehensive high school, one middle college high school, two comprehensive middle schools, one TK-8 school and five TK-5 elementary schools. MUSD also offers a Parent Participation Preschool, Special Education Preschool, and a State Preschool for three and four year old students, as well as an Adult Education Program.

MUSD was closed beginning March 16th as a result of the COVID-19 pandemic. Prior to closing, MUSD began planning how to best support its school community during this time and a three-phase plan was developed. Implementation of phase one began March 16th. During phase one, enrichment activities were provided to families, MUSD added a COVID-19 advisory/resource page to the district website and professional development was provided to teachers to assist them with the transition to distance learning. District and site administrators developed elementary and secondary distance learning plans. The distance learning plans included the content that was expected to be taught, instructional minutes, teacher and staff office hours and expectations for how the content was to be delivered. During phase one, a parent/student technology survey was created and sent to all families to assess technology needs for distance learning. Phase two began the week of March 30th, and included content specific review and extension lessons for students while teachers continued to receive professional development. MUSD's technology department deployed 540 computers to students in need. To ensure all students had access to internet services, MUSD provided wireless hotspots accessible in the main parking lots at district school sites as well as 80 individual mobile hotspots. MUSD also provided two mobile school bus wireless hotspots. Phase three began April 6th and included the implementation of a fully operational distance learning program for students in preschool-12th grade.

Throughout the implementation of all three phases, student connectivity and social emotional support remained an area of great importance. Social emotional support resources were included on MUSD's COVID-19 webpage. Counselors coordinated efforts for student outreach, met individually with students through Google Meets, and checked in with families on an on-going basis. The School Resource Officer (SRO) conducted home visits to check on students that we were unable to contact.

The impacts of the school closure on students and families have been widely felt, but MUSD has created a system of support to help mitigate these impacts. Families are encouraged to visit our website at <https://www.mrpk.org> for school closure updates as well as additional resources.

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

MUSD enrollment currently stands at 6,177 students in grades transitional kindergarten through 12th grade. 14.7% are identified as English learners and 37.7% are identified as economically disadvantaged and eligible for the federal Free and Reduced Price Meal program. Less than 1% of students are identified as foster youth this year.

MUSD has made meeting the needs of its English learners, foster youth and low-income students a top priority during the transition to distance learning. During school closures, classroom teachers at the preschool-12th grade level provided on-going instruction in core academic areas as well as designated and integrated English Language Development (ELD). Support personnel including bilingual paraprofessionals, English Learner Academic Liaisons and hourly teachers continued to provide daily reading intervention through the SPIRE reading program (elementary), individual and small group tutoring sessions, interactive designated ELD lessons, and supplemental Response to Intervention opportunities. MUSD's foster youth liaison and school site counselors checked in with foster youth, homeless students and other high-risk youth. The School Resource Officer did home wellness checks for students of concern. Teachers, administrators and counselors followed up with students not turning in work and ensured that low-income, English learner and foster youth students had devices and hot spots as needed. The social emotional needs of these students were addressed as well, with virtual one to one counseling sessions for students offered at each school site. Resources for social emotional support were posted on the MUSD website as well as links to county mental health service providers. MUSD's bilingual Teacher on Special Assignment (TOSA), English Learner Academic Liaisons and bilingual counselors reached out to the parents of English learners to explain how the distance learning schedule worked at each grade level, answer questions about technology and technology needs, and address any concerns or questions that they had. The bilingual TOSA and district personnel participated in a virtual bilingual coffee chat with the parents of MUSD English learners to provide them with updates, provide support with distance learning, and to identify any changes that may need to be made to current distance learning practices for English learners. Information regarding free meal distribution was sent to all families beginning the first week after school closure.

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

MUSD is committed to ensuring academic excellence for our students through highly effective teaching and leadership, innovative 21st century learning environments, and connecting with every student, every day. Professional development played a key role in ensuring the delivery of high-quality distance learning opportunities. MUSD's district Technology TOSA created virtual professional learning opportunities to assist teachers with the transition to distance learning. Teachers were given a week to participate in a variety of training opportunities and to collaborate with their colleagues to discuss best practices for the delivery of online instruction. A distance learning website resource page was created for teachers, which included how-to videos and virtual training options as well as lists of online resources that teachers could use in their lessons with students. Site and district level administrators and counselors participated in a variety of online professional development to assist with the creation and implementation of a high-quality distance learning program and to stay up to date with new legislation affecting education and the constantly changing COVID-19 regulations. Principals joined teachers' Google Meets to monitor virtual classroom instruction and provide feedback to assist teachers when needed. Two weeks into distance learning, a survey was sent to the parents of students in preschool-8th grade as well as high school students. The survey assessed the success of the transition to distance learning and offered a chance for parents and students to provide feedback regarding changes they would like to see. As a result of the survey, teachers increased the amount of time they were spending in live Google Meets.

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

The MUSD Child Nutrition Department began providing grab and go meals at Flory Academy of Sciences and Technology beginning Tuesday, March 17, 2020 after MUSD schools were closed due to the COVID-19 pandemic. Families were notified of the times and locations for the grab and go meal service via multiple phone and email messages. Flory Academy was selected due to its central location and its close proximity to the area in which the greatest concentration of students receiving free and reduced priced meals live. It is also the school with the highest concentration of students eligible for free and reduced priced meals. MUSD originally provided two meals (breakfast and lunch) Monday through Friday, then moved to a Monday, Wednesday, Friday model with two days of meals provided at each pick-up on Monday and Wednesday. The grab and go meals were provided between the hours of 10:00am and 12:00pm.

Employees were assigned work stations that facilitated social distancing and wore masks and gloves. Staff maintained social distancing while preparing the sealed meals for distribution and kept records of the meals provided. Families stayed in their cars and the meals were handed to them through the window. On average, MUSD served 900 breakfasts and 900 lunches per day.

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

A link to Ventura County childcare resources was provided on the MUSD website to support the families of essential workers needing childcare during school closures. Parents in need of childcare were referred to these resources. The link can be found on the home page of the MUSD website at <https://www.mrpk.org>.