

**2020-2021
Adopted Budget
Financial Report**



**Made in
Hayward**

**Hechos en
Hayward**

June 24, 2020 Board Meeting

**Hayward Unified School District
District Administration Office
24411 Amador Street
Hayward, CA 94544**

Table of Contents

Vision, Mission, and Strategic Plan.....	2
Board of Trustees	4
District Administration	4
Organizational History	4
Locations.....	5
Timeline of Financial Reporting.....	9
Enrollment and Attendance	11
Local Control Funding Formula.....	15
Additional State Funding for Education.....	16
COVID-19 Operations Written Report.....	23
CALPADS Data.....	26
State Pension Costs.....	27
State Economy	29
Cash Apportionment Deferrals.....	31
2020-21 Budget Planning Factors.....	32
Unrestricted General Fund Revenues.....	35
Unrestricted General Fund Expenditures	36
Unrestricted General Fund Multi-Year Projection.....	37
Restricted General Fund Revenues.....	38
Restricted General Fund Expenditures	39
Restricted General Fund Multi-Year Projection	40
Combined General Fund Revenues.....	41
Combined General Fund Expenditures	42
Combined General Fund Multi-Year Projection.....	43
Summary of Other Program Funds.....	44
Summary of Other Facility Funds.....	45
Complete SACS Financial Report	46

Vision, Mission, and Strategic Plan

Strategic Plan – Board Approved June 24, 2019

The Hayward Unified School District (HUSD) serves a diverse, vibrant community in the heart of the East Bay. Our goal is for students to graduate ready for college, a career, and most importantly, life. In January, 2019 the Board of Education requested that the district engage in a strategic planning process in order to provide focus and direction to our efforts to improve HUSD. We redesigned our stakeholder input process so that over 1,500 students, staff, families, and community members shared what they love about our schools, what they wish they could improve, and what their hopes are for the future of HUSD. The strategic plan is driven by community input, developed by community leaders, and with the overarching Vision and Mission are focused on the following priorities and actionable goals.

Vision Statement

Every student realizes their innate potential, becoming a lifelong learner and having a positive impact on their community.

Mission Statement

We draw from our community's rich diversity in order to create an engaging and equitable educational experience, delivered in a safe and supportive environment.

Core Values

- **Equity:** We develop systems, policies, and practices that promote opportunity and success regardless of race, language, zip code, or any other factor.
- **Well-Supported Staff:** We enhance the capacity of every employee to promote equity and model service excellence.
- **Integrated Partnerships:** We form partnerships that align with our priorities and strengthen student support.
- **Collaborative Leadership:** We develop leaders at all levels who creatively tackle our challenges and communicate with integrity and transparency.
- **Data-Informed Decisions:** We use multiple types of data, including stakeholder voice, to inform decisions and monitor progress.

Strategic Focus Areas

Deeper Learning

Increase opportunities for students, particularly underserved students, to think critically and master academic content by engaging them in ways that are culturally and linguistically responsive



- > Train for culturally responsive teaching
- > Pilot two deeper learning experiences in the class per year
- > Develop a site-based continuous improvement process
- > Develop systematic early intervention in math and literacy
- > Increase access to deeper learning opportunities for African-American students
- > Attract and retain highly qualified staff to implement deeper learning experiences

Relationship-Centered Schools

Increase student access to social-emotional supports with a focus on equity



- > Equitably distribute student support services
- > Train for equity, implicit bias, and positive relationship-building
- > Develop non-traditional parent engagement opportunities
- > Convene advisory team that includes multiple stakeholders
- > Expand parent education and engagement

Service Excellence

Provide positive experiences at our sites for our diverse community



- > Recruit and retain staff who reflect our students' ethnic and linguistic diversity
- > Create a welcoming environment at our schools and the district
- > Train staff to provide quality service to all
- > Establish and communicate customer-focused timeline for major services

Operational Sustainability

Implement facilities, safety, and technology plans that are equitable and sustainable



- > Conduct facilities analysis to maximize resources that better serve the community
- > Create a need-based, equitable facilities plan
- > Create a need-based, equitable technology improvement plan
- > Develop and implement training for safety and emergency operations plan

Board of Trustees

Dr. Annette Walker, President
Dr. April Oquenda, Vice-President
Dr. Robert Carlson, Clerk
Dr. Luis Reynoso, Trustee
Mr. Ken Rawdon, Trustee

District Administration

Dr. Matt Wayne
Superintendent

Ms. Chien Wu-Fernandez
Associate Superintendent, Student & Family Services

Ms. Kimberleigh Watts
Assistant Superintendent, Human Resources

Dr. Lisa Davies
Assistant Superintendent, Educational Services

Mr. Allan Garde
Assistant Superintendent, Business Services

Mr. Fernando Yanez
Executive Director of the Personnel Commission /
Director of Classified Staff

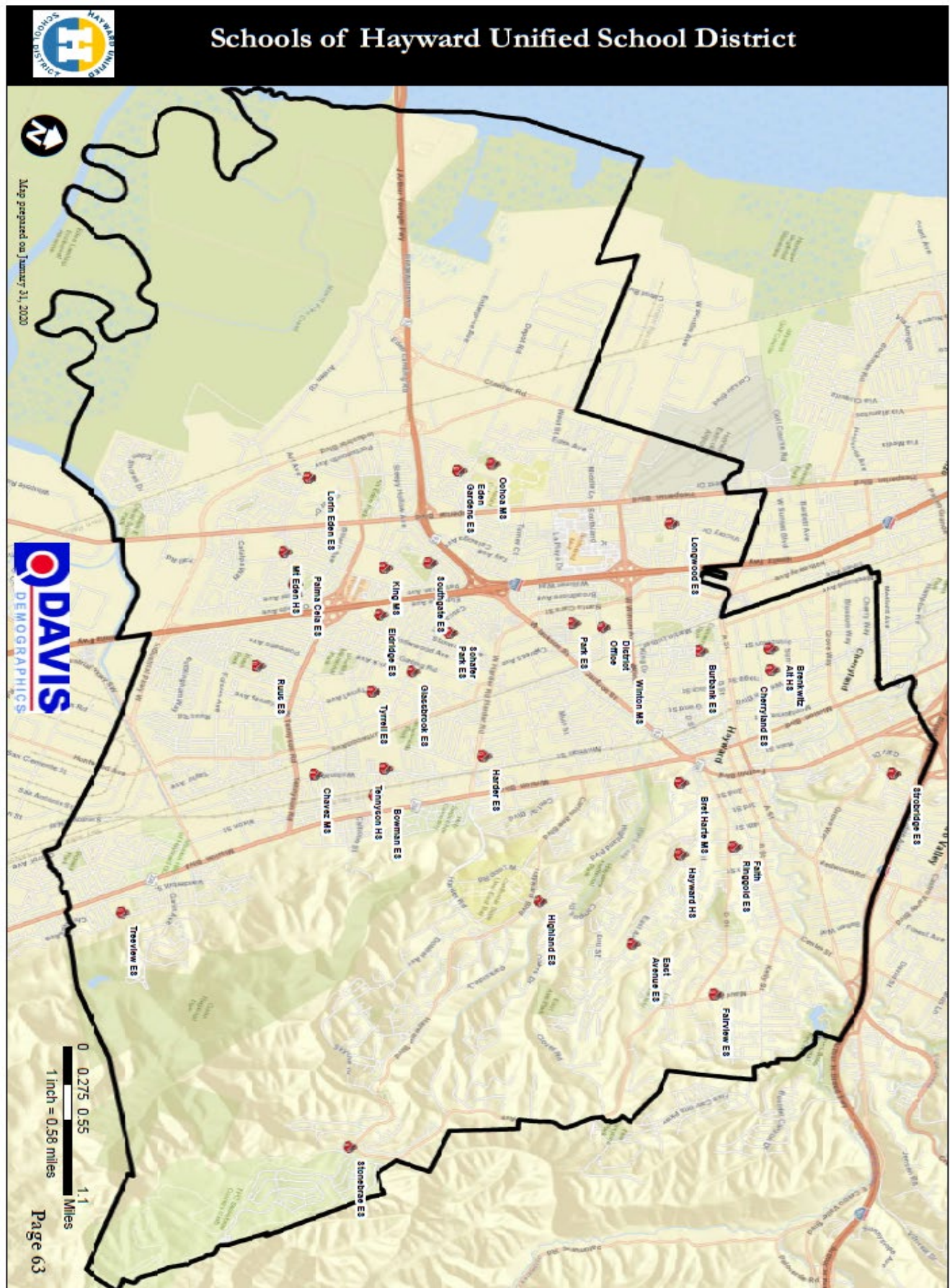
Ms. Vickie Chang
Director II, Business Support Services

Organizational History

The Hayward Unified School District formed on July 1, 1963 with the following four school districts merging together:

- Hayward Elementary School District
- Hayward Union High School District
- Mt. Eden School District
- La Vista Elementary School District

Locations



Elementary School Sites - 21

Bowman Elementary School
520 Jefferson Street
Hayward, CA 94544
Phone: (510) 723-3800
Enrollment: 316

Burbank Elementary School
222 Burbank Street
Hayward, CA 94541
Phone: (510) 723-3805
Enrollment: 869

Cherryland Elementary School
456 Laurel Avenue
Hayward, CA 94541
Phone: (510) 723-3810
Enrollment: 791

East Avenue Elementary School
2424 East Avenue
Hayward, CA 94542
Phone: (510) 723-3815
Enrollment: 561

Eden Gardens Elementary School
2184 Thayer Avenue
Hayward, CA 94545
Phone: (510) 723-3820
Enrollment: 530

Eldridge Elementary School
26825 Eldridge Avenue
Hayward, CA 94544
Phone: (510) 723-3825
Enrollment: 362

Fairview Elementary School
23515 Maud Avenue
Hayward, CA 94541
Phone: (510) 723-3830
Enrollment: 516

Faith Ringgold Elementary School
520 Jefferson Street
Hayward, CA 94544
Phone: (510) 723-3800
Enrollment: 138

Glassbrook Elementary School
975 Schafer Road
Hayward, CA 94544
Phone: (510) 723-3835
Enrollment: 502

Harder Elementary School
585 Willow Avenue
Hayward, CA 94541
Phone: (510) 723-3840
Enrollment: 466

Longwood Elementary School
850 Longwood Avenue
Hayward, CA 94541
Phone: (510) 723-3850
Enrollment: 615

Lorin Eden Elementary School
27790 Portsmouth Avenue
Hayward, CA 94545
Phone: (510) 723-3855
Enrollment: 370

Palma Ceia Elementary School
27679 Melbourne Avenue
Hayward, CA 94545
Phone: (510) 723-3870
Enrollment: 561

Park Elementary School
411 Larchmont Street
Hayward, CA 94544
Phone: (510) 723-3875
Enrollment: 510

Ruus Elementary School
28027 Dickens Avenue
Hayward, CA 94544
Phone: (510) 723-3885
Enrollment: 481

Schafer Park Elementary School
26268 Flamingo Avenue
Hayward, CA 94544
Phone: (510) 723-3895
Enrollment: 786

Southgate Elementary School
26601 Calaroga Avenue
Hayward, CA 94545
Phone: (510) 723-3905
Enrollment: 678

Stonebrae Elementary School
28761 Hayward Boulevard
Hayward, CA 94542
Phone: (510) 723-3910
Enrollment: 742

Strobridge Elementary School
21400 Bedford Drive
Castro Valley, CA 94546
Phone: (510) 723-3915
Enrollment: 465

Treeview Elementary School
30565 Treeview Street
Hayward, CA 94544
Phone: (510) 723-3925
Enrollment: 443

Tyrrell Elementary School
27000 Tyrrell Avenue
Hayward, CA 94544
Phone: (510) 723-3935
Enrollment: 640

Middle School Sites - 5

Bret Harte Middle School (7-8)
1047 E Street
Hayward, CA 94541
Phone: (510) 723-3100
Enrollment: 632

Cesar Chavez Middle School (7-8)
27845 Whitman Street
Hayward, CA 94544
Phone: (510) 723-3110
Enrollment: 537

ML King Middle School (7-8)
26890 Holly Hill Avenue
Hayward, CA 94545
Phone: (510) 723-3120
Enrollment: 747

Ochoa Middle School (7-8)
2121 Depot Road
Hayward, CA 94545
Phone: (510) 723-3130
Enrollment: 538

Winton Middle School (7-8)
119 Winton Avenue
Hayward, CA 9454
Phone: (510) 723-3140
Enrollment: 534

High School Sites - 4

Brenkwitz High School (9-12)
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 723-3160
Enrollment: 216

Hayward High School (9-12)
1633 East Avenue
Hayward, CA 94541
Phone: (510) 723-3180
Enrollment: 1,617

Mt. Eden High School (9-12)
2300 Panama Street
Hayward, CA 94545
Phone: (510) 723-3180
Enrollment: 1,999

Tennyson High School (9-12)
27035 Whitman Street
Hayward, CA 94544
Phone: (510) 723-3190
Enrollment: 1,518

Other HUSD Programs and Administrative Offices

Hayward Center for Education and
Careers
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 293-8595

John Muir Preschool /
Parent HUB
24823 Soto Road
Hayward, CA 94544
Phone: (510) 723-3857

Student Information &
Assessment Center
27211 Tyrrell Avenue
Hayward, CA 94544
Phone: (510) 723-3900

Highland Academy
2021 Highland Blvd
Hayward, CA 94540
Phone: (510) 723-3845
Enrollment: 23

Helen Turner Children's
Center
23640 Reed Way
Hayward, CA 94541
Phone: (510) 723-3880

District Office
24411 Amador Street
Hayward, CA 94544
Phone: (510) 784-2600

District M&O Yard
24400 Amador Street
Hayward, CA 94544
Phone: (510) 784-2666

HUSD Owned, but not operated sites

Leadership Public Schools
28000 Calaroga Avenue
Hayward, CA 94544
Phone: (510) 300-1340

Impact Academy of Arts & Tech
2560 Darwin Street
Hayward, CA 94544
Phone: (510) 300-1560

Key Academy
1570 Ward Street
Hayward, CA 94541
Phone: (510) 397-2524

Golden Oak Charter School
2652 Vergil Court
Castro Valley, CA 94546
Phone: (510) 931-7868

Eden Area ROP
26316 Hesperian Blvd
Hayward, CA 94545
Phone: (510) 293-2900

Silver Oak Charter School
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 370-3334

Peixoto Head Start
29150 Ruus Road
Hayward, CA 94544
Phone: (510) 782-7101

Timeline of Financial Reporting

The accuracy of the District's budget projection for the next year is only as good as the assumptions that are used in developing the budget. When new data comes in, assumptions will change, so too will the budget. As a consequence, the major assumptions have to be carefully considered in evaluating the accuracy of next year's income and expense.

With the understanding that changing assumptions directly change the financial outlook of the District, the State requires all school districts to report its budget for the current year, as well as two subsequent years as follows:

Budget	Current Data	Approved
Adopted	Prior to Fiscal Year	By June 30
*Revised Budget	State Budget Adopted	August 15
1 st Interim	July 1 to October 31	December 15
2 nd Interim	July 1 to January 31	March 15
*3 rd Interim For Qualified or Negative Certifications	July 1 to April 30	June 1
Unaudited Actuals	July 1 to June 30	September 15

A school district operates during the fiscal year of July 1 to June 30 and during the months of May and June each year, the District finalizes its budget for the coming year.

The Adopted Budget, required to be adopted by the end of June, is based on assumptions for the upcoming and future years. These assumptions reflect recent regulations from Federal, State, or Local agencies, guidance from the Alameda County Office of Education, the latest demographic study, historical trends on enrollment and staffing, and District plans and priorities for the upcoming and future years.

The Alameda County Office of Education (ACOE) will then review the Adopted Budget and approve, conditionally approve, or disapprove the Budget per Education Code 42127. The Alameda County Office of Education conditionally approved the District's 2017-18 Budget unless the Board passed a resolution that they would make \$7.8M in projected necessary reductions for the 2018-19 Budget.

The 1st Interim Financial Report, therefore, is expected to have changes. The 1st Interim Financial Report is required to be adopted by December 15 of each year. This is timed to update the budget based on current actual data, instead of assumptions. Current data reflected in the 1st Interim Financial Report would be: State Adopted Budget changes from the May Revise Assumptions, CBEDS Enrollment, Staffing, and new information from the State and Federal level.

The 2nd Interim Report updates the current budget year and two subsequent years based on the Governor's Budget proposal for the following year, updates revenues driven by attendance, and updates any adjustments to Board priorities or spending. This report helps provide a basis for the following year's budget planning process.

Only the two required Interim financial reports (1st Interim in December and 2nd Interim in March) require the school district to self-certify the overall financial ability of the school district.

The certifications are classified as positive, qualified, or negative.



A Positive Certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years.



A Qualified Certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years.



A Negative Certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

In addition, the county office of education may reclassify the certification of the school districts it oversees in accordance with the above standards. A reclassification by the ACOE will automatically require the Fiscal Crisis Management and Assistance Team (FCMAT) to conduct a review.

At this time, due to the uncertainty with COVID-19, the State is expecting to release a Revised Budget by August 15, 2020 once delayed tax filings are collected. This will improve their assessment of the financial standing and revise the budget accordingly.

Enrollment and Attendance

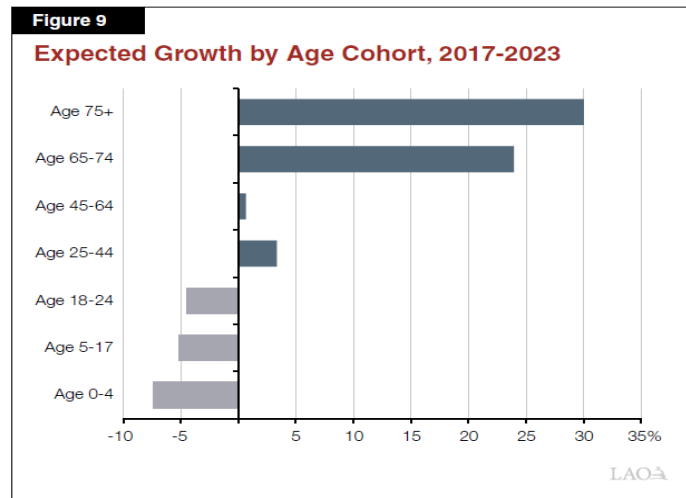
The most significant characteristic for determining District income is the calculation of the average number of students that attend school on a daily basis or Average Daily Attendance (ADA). ADA should not be confused with enrollment. Districts staff based on actual enrollment, but the State only funds school districts based on the amount of students attending school each day. This ADA is then multiplied by the District's Local Control Funding Formula Grade Span Rate per ADA to determine the total Local Control Funding Formula (LCFF) income for the District.

LCFF Funding is approximately 75% of the General Operating revenues received by the District. LCFF funding has three main factors in the calculation: Current Year and Prior Year ADA; Unduplicated Count (Unduplicated number of students classified as English Learners, Foster Youth, or are eligible for the Federal Free or Reduced Price Meal Program; and the amount of ADA lost and/or gained from prior year students leaving the District for an In-District Charter School.

Enrollment is fluid as families can move in or out of the District. Therefore, the State has an official annual enrollment count taken in the beginning of October. The following is Hayward Unified School District current projections on attendance and enrollment:

<i>Italics are projections</i>	Enrollment	Change Over Prior Year	Attendance	Attendance % of Enrollment
2015/16	20,947	(49)	19,930.90	95%
2016/17	20,771	(176)	19,731.99	95%
2017/18	20,429	(342)	19,404.90	95%
2018/19	19,909	(520)	18,754.23	94%
2019/20	19,746	(163)	18,710.67	95%
2020/21	19,388	(358)	18,391.53	95%
2021/22	19,144	(244)	18,161.19	95%

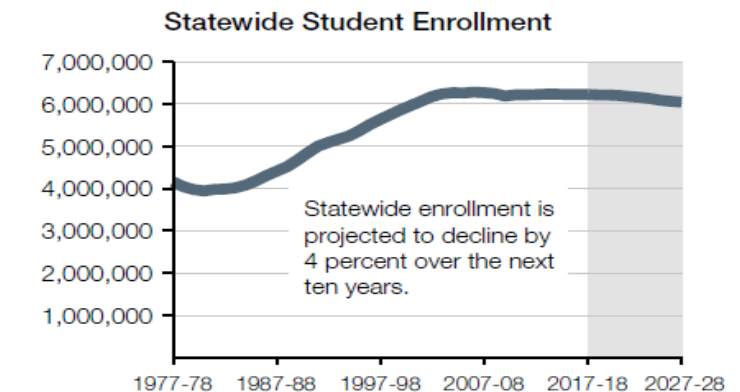
Since ADA is such an important part of the District's income base, the projection of ADA for this next



compared to enrollment.

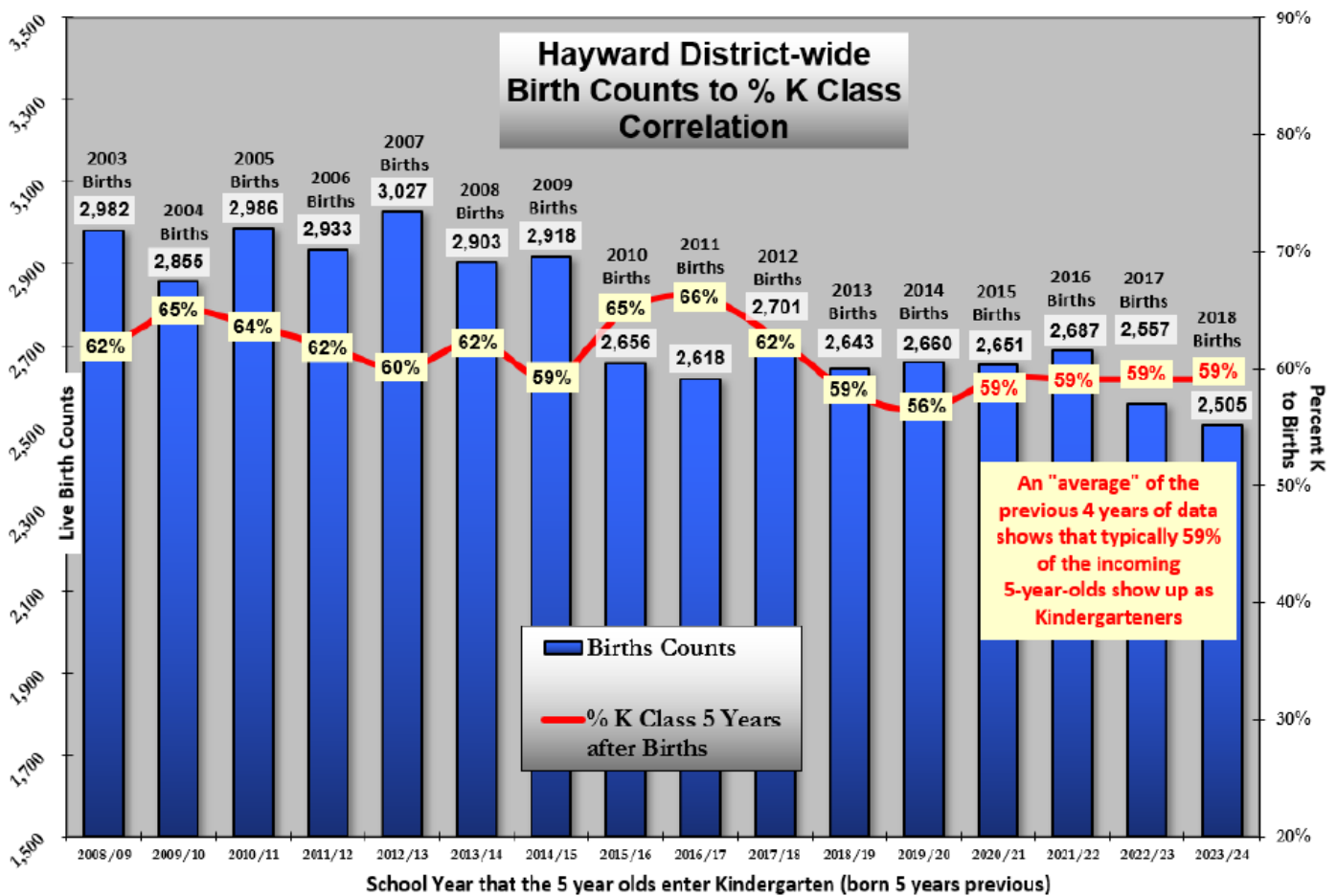
A dynamic community of our size warrants a consistent comprehensive analysis of our demographics. Below is some key information of our most current demographics study that factors into our budget projections.

fiscal year is an important part in projecting the District's income. Currently, even a 1% change in attendance rates would be a \$2M change in the District's projected revenues. Therefore, District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenues are in line with the District's budgeted or revised projections. The District has a historical 95% attendance rate



Legislative Analysts' Office 2019-20 Budget: California's Fiscal Outlook

The number of births from residents in Hayward plays a major role in the number of Kindergarten students we can expect in the future. Below is a chart noting the number of births between 2003 to 2009 is roughly 10% higher than the number of births between 2010 to 2017. This has resulted in a smaller Kindergarten cohort than we have been used to seeing several years ago. A smaller kindergarten cohort in one year, translates into a smaller 1st grade cohort in the subsequent year, then a smaller 2nd grade cohort the year after that, and so on and so forth.



This means to mitigate this decline we have to increase the percentage of students' families choosing Hayward USD for Kindergarten.

Without increasing the percentage of student's families choosing Hayward USD for Kindergarten, the chart below shows the eventual impact as smaller cohorts become the norm over the years.

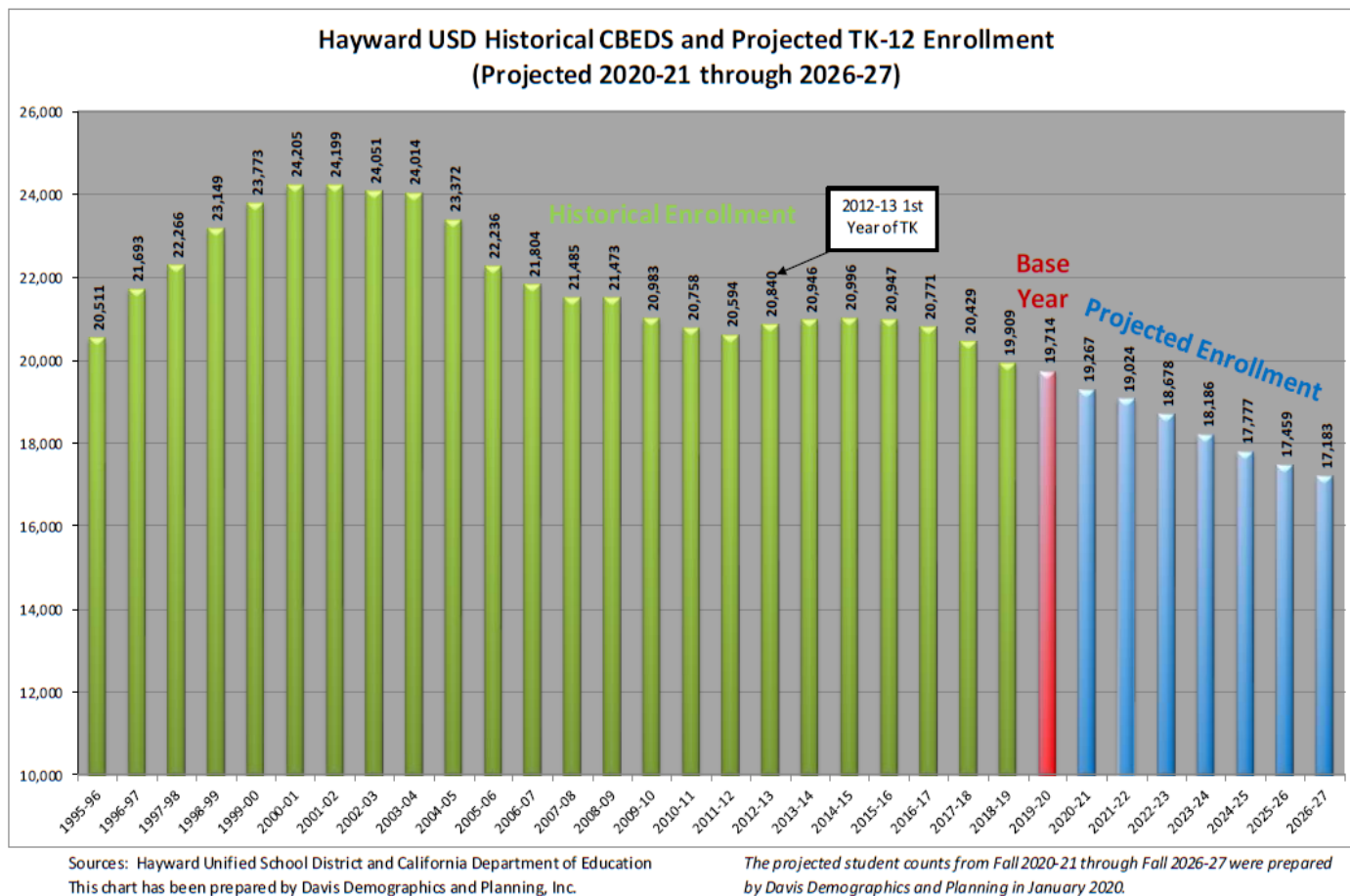
	Fall 2012	Fall 2014	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Fall 2024	Fall 2025	Fall 2026
TK-6	12,544	12,598	12,435	12,124	11,613	11,340	11,079	10,876	10,670	10,420	10,221	10,152	10,089
7-8	3,215	3,153	3,081	3,009	3,043	3,026	2,877	2,830	2,751	2,657	2,656	2,535	2,402
9-12	5,002	5,003	5,160	5,175	5,177	5,348	5,399	5,406	5,346	5,197	4,988	4,861	4,780

Historical Enrollment Change from 2012 - 2019		
	#	%
TK - 6	(1,258)	(10.0%)
7 - 8	(189)	(5.9%)
9 - 12	346	6.9%

Projected Enrollment Change from 2019 - 2026		
	#	%
TK - 6	(1,251)	(11.0%)
7 - 8	(624)	(20.6%)
9 - 12	(568)	(11.6%)

A large unknown at this time is how COVID-19, the school facility closures since March 16, 2020, and the eventual reopening plan will all impact enrollment for the upcoming school year and beyond.

Below is a chart incorporating historical enrollment since the 1995-96 school year, which shows continued enrollment growth until 2000-01. Then we have seen variable levels of enrollment decline since then.



The declines in enrollment that we have experienced is similar to the declines experienced in some parts of the East Bay. Below is a brief history of enrollment for neighboring school districts (without charter enrollment):

Enrollment (without Charters)	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Six Year Change	% Change
Dublin	9,151	9,965	10,680	11,294	12,063	12,575	3,424	27%
Livermore	12,540	12,519	12,924	13,765	13,740	13,725	1,185	9%
San Leandro	8,617	8,560	8,638	8,880	8,926	9,066	449	5%
Pleasanton	14,768	14,754	14,778	14,864	15,036	14,878	110	1%
Castro Valley	9,361	9,366	9,358	9,312	9,258	9,324	(37)	0%
Alameda	9,499	9,455	9,483	9,503	9,380	9,358	(141)	-2%
Oakland	37,096	37,124	36,814	37,096	36,708	36,045	(1,051)	-3%
Hayward	20,996	20,947	20,771	20,429	19,909	19,746	(1,250)	-6%
Newark	6,196	6,013	5,845	5,913	5,779	5,735	(461)	-8%
New Haven	12,459	12,171	11,893	11,613	11,316	11,008	(1,451)	-13%
San Lorenzo	11,135	10,990	10,730	10,496	10,201	9,812	(1,323)	-13%

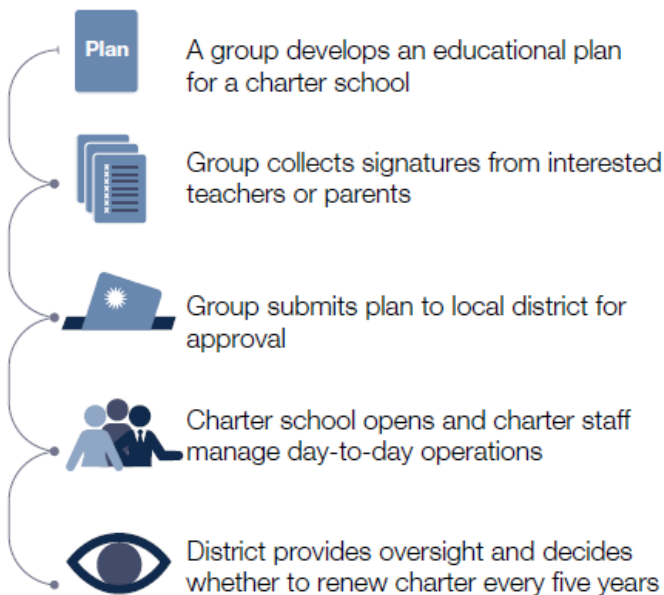
Below is a chart of our District Sponsored independent charter schools, which includes both resident and out-of-district students:

District Sponsored Charter Schools	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Six Year Change
Golden Oak Montessori of Hayward	209	222	239	249	250	274	65
Knowledge Enlightens You (KEY) Academy	263	521	559	557	555	564	301
Impact Academy of Arts & Technology	468	462	587	708	858	853	385
Leadership Public Schools - Hayward	507	533	578	593	623	601	94
Silver Oak High Public Montessori Charter	112	161	188	198	229	218	106
Total	1,559	1,899	2,151	2,305	2,515	2,510	951

As noted in the Locations section of the report, Golden Oak Montessori, Silver Oak Montessori, Knowledge Enlightens You Academy, Impact Academy of Arts & Technology, and Leadership Public Schools – Hayward are currently located on District-owned property.

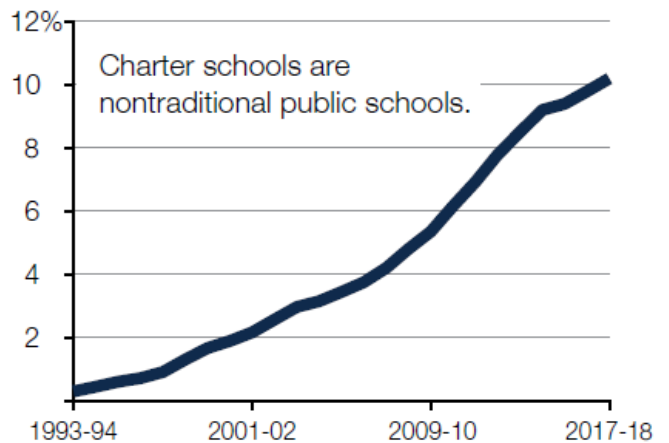
Below is some Statewide information about Charter schools:

Charter Schools Follow Statutory Process for Opening and Operating



Charter School Enrollment Has Been on Steady Climb Upward

Charter Schools as Share of Overall Enrollment



Most importantly, in October 2019, Governor Newsom signed AB-1505, the largest and comprehensive change to charter school legislation since 1992. A majority of this legislation becomes effective on July 1, 2020. Three key areas of this legislation are: the consideration of the fiscal impact of the district when reviewing a new petition, a three-tiered charter renewal process based on the CA School Dashboard, and the requirement of a certification by the CTC for charter school teachers.

Local Control Funding Formula

The local control funding formula (LCFF) was enacted in 2013–14, and it replaced the previous kindergarten through grade 12 (K–12) finance system which had been in existence for roughly 40 years. For school districts and charter schools, the LCFF establishes base, supplemental, and concentration grants in place of the myriad of previously existing K–12 funding streams, including revenue limits, general purpose block grants, and most of the 50-plus state categorical programs that existed at the time.

LCFF was implemented with an adjoining document called the Local Control Accountability Plan (LCAP). The LCAP is intended as a comprehensive planning tool to support student outcomes and is an important component of the local control funding formula (LCFF). Under the LCFF, school districts are required to prepare an LCAP, which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities.

Below provides more of a breakdown for how the funding works:

All districts receive a **BASE GRANT** for each student. The base grant is larger for grades 9–12 than for other grade levels.



Districts receive a 20% additional **SUPPLEMENTAL GRANT** per student for students with higher needs – identified as children living in poverty, English learners, and foster and homeless youth. It's important to note that districts are eligible to receive extra funding only once per student, regardless of whether a student may fall into multiple high-needs categories. This is referred to as the “unduplicated” student count. Also, no additional LCFF grant funding is provided for students with other needs, such as those with disabilities that impact their ability to learn.



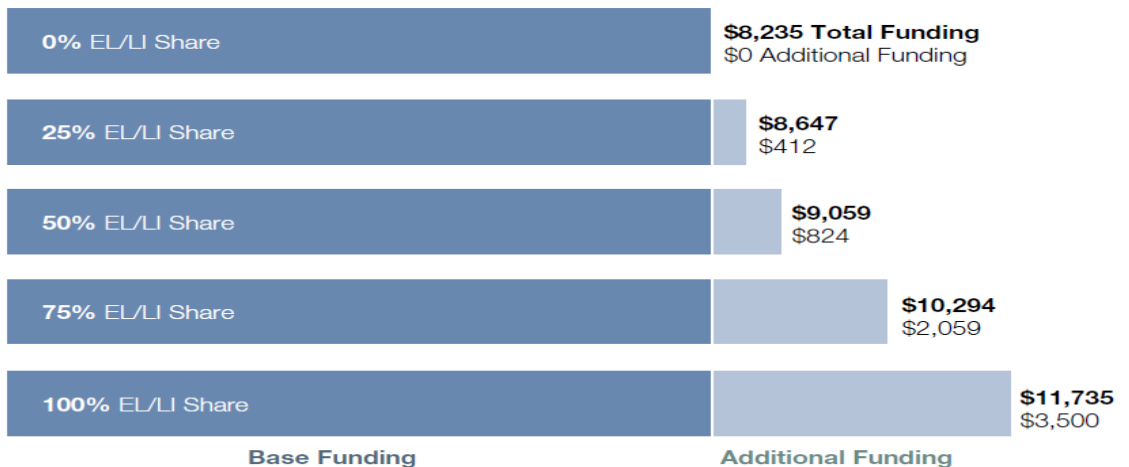
If more than 55% of children in the district are higher needs, the district receives an extra 50% of the base grant for each student beyond the 55% threshold. This is called a **CONCENTRATION GRANT**. These grants recognize that it costs school districts more to effectively address the challenges of high-needs students concentrated in high-poverty communities.



State Provides Additional Funding for English Learners and Low-Income (EL/LI) Students

LCFF Rates Per Student for Grades K-3 Based on District EL/LI Share, 2018-19

A decline in our Unduplicated Count will result in a decline in revenues from the State. Over 25% of our LCFF funds come from Supplemental and Concentration grant dollars.



Fiscal Year	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Unduplicated %	81%	75%	78%	78%	77%	76%	76%

Additional State Funding for Education

1. Full and Fair Funding

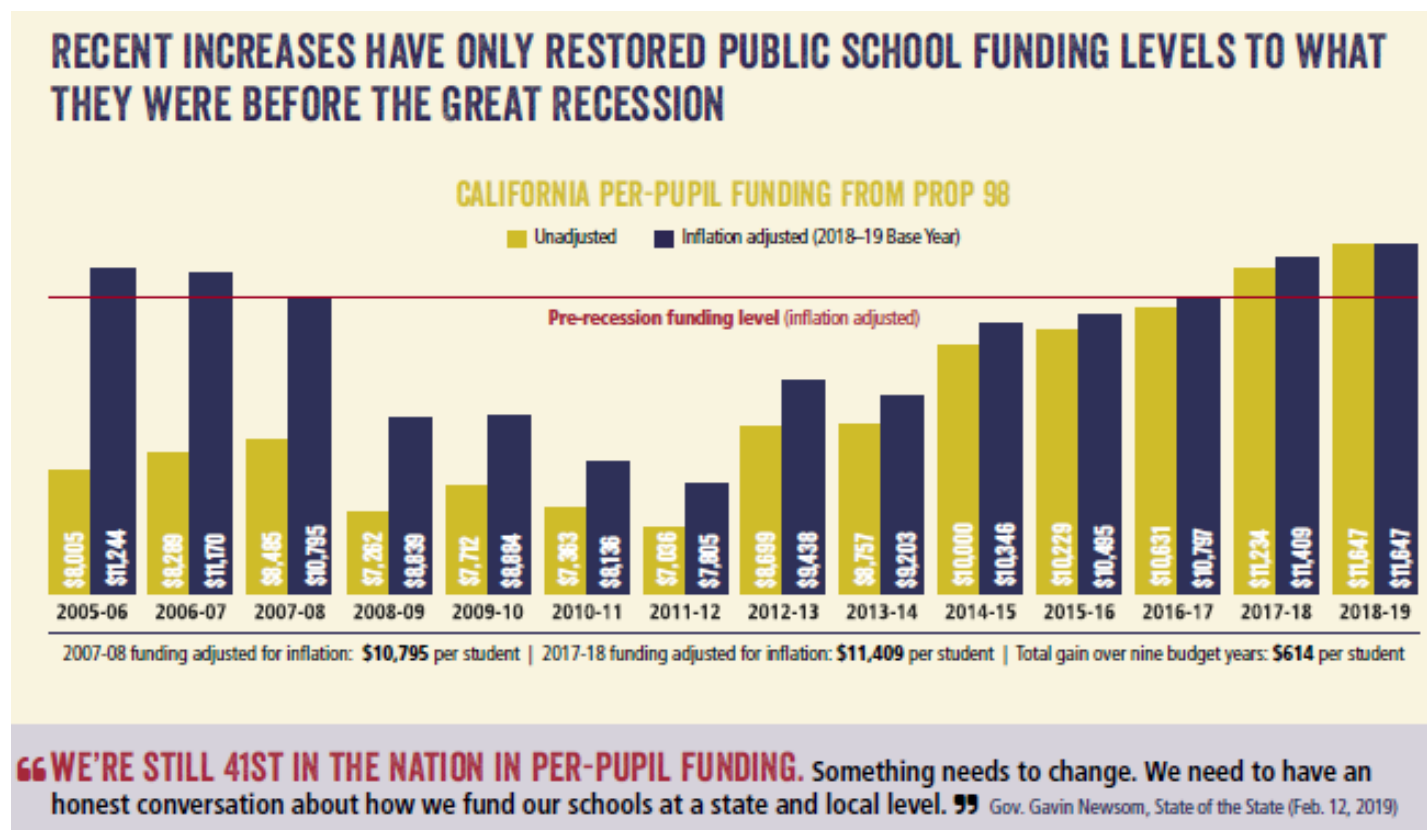
On March 27, 2019, the Board adopted Resolution 1819-24: Calling for Full and Fair Funding of CA's Public Schools. Despite boasting the fifth-largest economy in the world and the highest gross domestic product of any state, California sits near the bottom nationally in nearly every significant measure of school funding and school staffing.



California's rank tied for
45th

Adjusted for cost of living, California ranks 41st in per-pupil funding. We're 45th in the percentage of taxable income spent on education, 45th in student-teacher ratios, and 48th in staff per student. That's not good enough for our children, our state, or our future.

California is the home of innovation and opportunity — we've never been content with average. To meet the needs of 6.2 million public school students and prepare them for an increasingly competitive, complex, and technological world, we simply must do more. We must secure Full and Fair Funding for public schools.





If the state funded schools at **just the national average**, that would increase funding by

\$1,961 per pupil



For a classroom of 25 students, that's an additional

\$49,025 for student support services



With an additional \$1,961 PER STUDENT, a school with 500 students would have \$980,500 in additional revenue. This would allow the school many options to begin to address inequities.

Free or reduced-price lunch eligible

58.6

52

● California ● National Average

Source: California Dept. of Education Student Poverty FRPM Data (Mar 2016)

English learners (% of enrollment)

22.7

9.3

● California ● National Average

Source: NCES (2013-14)

41st

in per-pupil funding

Per-pupil funding

\$12,252

\$10,291

\$1,961 funding gap

Source: California Budget & Policy Center through 2015-16

45th

in pupil-teacher ratios

Pupils per teacher

15.4

22.1

135,041 teachers needed to close the gap

Source: NEA (2015-16)

48th

in pupil-staff ratio

All staff: students per staff member

8

11

213,711 staff needed to close the gap

Source: NCES (2014-15)

● California ● National Average

California has one of the worst teacher-pupil ratios in the nation and some of the lowest overall staffing levels in the country.

	All Staff	Officials and admin.	Principals and asst. principals	Instructional aides	Guidance counselors	Librarians
California	11.7	2,141	382	97.6	822	8,096
National Average	8.1	750	298	67.8	491	1,109
Difference	3.6	1,391	85	29.8	331	6,981
Additional staff to close gap	238,781	5,469	4,695	28,456	5,186	4,909
Ranking	48th	47th	44th	46th	49th	50th



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

BOARD OF EDUCATION RESOLUTION 1819-24

Calling for Full and Fair Funding of California's Public Schools

WHEREAS, California has the sixth largest economy in the world, and the largest Gross Domestic Product (GDP) of any state in the nation; and

WHEREAS, despite California's leadership in the global economy, the state falls in the nation's bottom quintile on nearly every measure of public K-12 school funding and school staffing; and

WHEREAS, California ranks 45th nationally in the percentage of taxable income spent on education, 41st in per-pupil funding, 45th in pupil-teacher ratios and 48th in pupil-staff ratios; and

WHEREAS, K-12 school funding has not substantially increased, on an inflation-adjusted basis, for more than a decade; and

WHEREAS, under the Local Control Funding Formula (LCFF), state funding for K-12 schools has only this year recently returned to levels predating the Great Recession of 2007; and

WHEREAS, the modest revenue increases since the implementation of LCFF have been eroded by rapidly increasing costs for health care, pensions, transportation and utilities; and

WHEREAS, 58 percent of California's public school students are eligible for free and reduced-price lunch — 13 percent above the national average — and 23 percent of California students are English learners, more than twice the national average; and

WHEREAS, California's investment in public schools is out of alignment with its wealth, its ambitions, its demographics and the demands of a 21st-century education; and

WHEREAS, in 2007, a bipartisan group of California leaders commissioned a report titled Getting Down to Facts, which stated it would take an additional \$17 billion annually to meet the State Board of Education achievement targets for K-12 schools; and

WHEREAS, in 2016, a California School Boards Association (CSBA) report, California's Challenge: Adequately Funding Education in the 21st Century, updated the Getting Down to Facts data and determined that, adjusting for inflation, an additional \$22 billion to \$40 billion annually would be required to provide all public school students with access to a high-quality education; and

WHEREAS, California funds schools at roughly \$1,961 per student less than the national average, which translates to approximately \$3,462 per student when adjusted for California being a high-cost state; and

WHEREAS, California trails the average of the top 10 states by almost \$7,000 in per-pupil funding; and

WHEREAS, in Robles-Wong v. State of California, a group of plaintiffs led by CSBA argued that California’s school funding system violated Article IX of the State Constitution by denying all students access to an education that prepares them for economic security and full participation in our democratic institutions; and

WHEREAS, the California Supreme Court declined to hear the case by a 4-3 margin, prompting Justice Goodwin H. Liu to write: “It is regrettable that this court, having recognized education as a fundamental right in a landmark decision 45 years ago [Serrano v. Priest (1971) 5 Cal.3d 584], should now decline to address the substantive meaning of that right.”; and

WHEREAS, in order to prepare our students for participation in a democratic society and an increasingly competitive, technology-driven global economy, California must fund schools at a level sufficient to support student success; and

WHEREAS, despite its vast wealth, California has consistently underfunded public education while widening its scope, adding new requirements and raising standards without providing appropriate resources to prepare all students for college, career and civic life; and

WHEREAS, if California is to close opportunity and achievement gaps and create a public school system that offers consistently high levels of education, the State must provide schools with the resources to meet the needs of their specific populations;

WHEREAS, Whereas quality education is essential for economic growth, developing a knowledgeable electorate, creating tolerance and understanding among citizen which all represent the true value of a strong public education system for California.

NOW, THEREFORE BE IT RESOLVED, that the governing board of the Hayward Unified School District urges the State Legislature to fund California public schools at the national average or higher by the year 2020, and at a level that is equal to or above the average of the top 10 states nationally by 2025 and to maintain, at a minimum, this level of funding until otherwise decreed.

ADOPTED by the following called vote this: **March 27, 2019**

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California

2. Schools and Communities First



On October 23, 2019, the Board adopted Resolution 1920-13: Schools and Communities First Initiative. This proposition will significantly increase the LCFF and funding for school districts is the Schools and Communities

First Initiative. This is a proposition that closes a tax loophole for large businesses and is estimated to result in over \$12 billion annually for schools, community colleges, cities, health clinics, parks, libraries, and counties. The proposition works to protect homeowners and small business, while increasing the amount of property taxes paid by businesses and corporations.



SCHOOLS & COMMUNITIES FIRST

SCHOOLS & COMMUNITIES FIRST WILL RECLAIM OVER \$12 BILLION EVERY YEAR FOR SCHOOLS AND LOCAL COMMUNITIES.

Most of us want similar things: good schools for our children, a healthy family, and safe neighborhoods. But for more than four decades, big corporations have not been paying their fair share, leaving California's school funding falling behind. California now has the most overcrowded classrooms in the U.S. and some of the worst ratios of counselors, librarians, and nurses per student. Schools & Communities First ensures that our schools and communities come first – with the resources to educate all of our kids and the services to support all of our families. It closes commercial property tax loopholes benefiting a fraction of corporations and wealthy investors, without affecting homeowners or renters, and reclaims \$12 billion every year to fund world-class schools and strengthen local economies to lift up all Californians. It's time to invest in California's future.

WHAT DOES SCHOOLS AND COMMUNITIES FIRST DO?



RECLAIMS over \$12 billion per year for K-12 schools, community colleges, and local communities.



INVESTS in educating all of our kids and in the vital services necessary to support our families and communities.



CLOSES commercial property tax loopholes and ends shady schemes that big corporations and wealthy investors use to avoid paying their fair share of property taxes.



PROVIDES one of the largest tax incentives in a generation to spur new investment in small businesses.



PROTECTS all homeowners and renters by maintaining tax protections for ALL residential property.



LEVELS the playing field for all the businesses that already pay their fair share.



ENSURES strict accountability so that money goes directly to our students and communities.



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: H.4.c

Page 1 of 2

Board Meeting Date: 10/23/19

Consent: No

BOARD OF EDUCATION RESOLUTION 1920-13 SCHOOLS AND COMMUNITIES FIRST

WHEREAS, since the passage of Proposition 13 in 1978, school funding in California has experienced severe limitations in what was once the main source of funding for schools, the property tax;

WHEREAS, while the intent of Proposition 13 is to help homeowners, a loophole in the system permits major commercial and industrial properties to avoid regular reassessment, providing a windfall to commercial property owners at the expense of vital school funding;

WHEREAS, the share of the property tax burden has shifted away from commercial property and toward residential property throughout the state and in virtually every county;

WHEREAS, per-pupil support, which relies on state funding, has declined from the top 10 in the nation to the bottom quarter;

WHEREAS, school funding in California is \$2,400 per pupil less than the national average and \$10,000 below the top-funded states, while California's cost of living is among the highest in the nation;

WHEREAS, staffing ratios for teachers, guidance counselors, librarians, and administrators in California rank at the bottom in the nation;

WHEREAS, public schools in California face challenges in providing an equitable and fair education for a student population with vast differences in language, income, parental education level, and other social, educational, and economic factors;

WHEREAS, research has proven that investments in high needs students raises achievement levels, lowers poverty, and increases the productivity of the workforce;

WHEREAS, estimates by academic researchers at the University of Southern California (USC) have identified that reassessing commercial property will raise \$11 billion in property tax revenue every year for local schools, cities and counties;

WHEREAS, USC has identified that nearly 80 percent of the revenue will come from just 8 percent of large properties;

WHEREAS, USC research shows that a majority of commercial property owners already are assessed at close to market value, making the current system inequitable among businesses, benefitting a relatively small number of properties owned by the largest corporations and wealthy owners who have held land for a long period of time;

WHEREAS, the current failure to close the commercial property loophole has led to poor land use and inflated land values, particularly limiting the ability to provide adequate high-density housing and land use;

WHEREAS, the Schools and Local Communities Funding Act is on the November 2020 ballot;

WHEREAS, the measure provides about \$5.3 billion annually for K-14 schools;

WHEREAS, the measure will provide funding to all school districts, over and above Proposition 98 funding, and following the local control funding formula to all students in need in all districts;

WHEREAS, the Schools and Local Communities Funding Act will also provide billions in funding yearly for cities, counties, and special districts in locally controlled revenues for affordable housing, parks, libraries, emergency responders, health and human services, libraries, and public infrastructure;

WHEREAS, the Schools and Local Communities Funding Act will improve land use, provide a direct tax break to small businesses, and level the playing field between neighboring commercial property owners; now,

Therefore, be it Resolved, that the Hayward Unified School District endorses the Schools and Communities First Funding Act for a ballot measure in November 2020.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 23rd day of October, 2019 by the following vote:

By approval of this resolution, I hereby certify that the signature(s) appearing above are true and were affixed in my presence.

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California

COVID-19 Operations Written Report

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone	Date of Adoption
Hayward Unified School District	Sandra Escobedo	sescobedo@husd.us	June 24th, 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.

Distance Learning was implemented at both the elementary and secondary levels during the school closures to address the COVID-19 Pandemic. When referring to “distance learning”, we are referring to a means of instruction in which the student and instructor are in different locations. This included interacting through the use of computer and communications technology, as well as delivering instruction and check-in time with their teacher. The HUSD Distance Learning Plan included the following core elements: Lessons and Activities, Communication and “Office Hours”, Professional Development, Staff and Check-in Meetings.

HUSD teachers created distance learning weekly educational lessons and activities for their students. Teachers worked remotely to create student learning plans, including individual lessons and assignments for the week that were followed by students and families.

The weekly lessons included the use of:

- *Online interactive lessons, virtual classroom direct instruction readings, digital worksheets, and projects
- *Print materials incorporating assignments that are the subject of written or oral feedback
- *Guidance for students about the use of online applications and other interactive at-home activities
- *Monitoring student learning in order to guide instruction and provide formative and summative feedback to students and families

At both the elementary level and secondary level, the teaching and learning incorporated a continued focus on essential standards in the core areas of language arts, math, history/ social studies, English Language Development and science, including reading and writing materials, integrated arts and music experiences where possible and integration of technology including lessons in Google Classroom and the use of Zoom for class meetings. This is not an exhaustive list. Specific to the high school level, teachers continued to provide online coursework for Advanced Placement (AP), including AP test preparation.

The report cards and grading were modified to capture the changes from on site teaching to Distance Learning: the grading for the elementary level was based on participation and at the secondary level, it was credit or no credit. As teachers continued to teach, the grading system in the report cards needed to be adjusted so as to ensure that students were not penalized as a result of the school closures.

Celebrating our students who were graduating was a priority for our Board of Trustees as well as for our families and staff, while physical gatherings were not allowed, our district implemented either virtual and/or drive through graduations, it was important to show our pride for our students who were promoting and or graduating.

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

Seventy percent of our students in our district are low income and they received the services described above. In addition, thirty percent of our students are English Learners. Our district receives funds for an unduplicated student population, within the seventy percent of low income students, we also have English Learners who are low income.

As a district, our EL Support is as follows:

EL specialists provided classroom teachers support, this included scaffolding activities to support teachers as they developed their lesson plans, online resources and online activities for our English language learners who are at various language proficiency levels. Teachers and EL Specialists worked directly with students through online platforms such as Raz-Kids, Dreambox, and others to continue providing intervention through distance learning.

Many EL specialists continued to work with their current intervention groups by continuing to provide language and reading intervention support to English Learners. In addition, EL specialists, teachers and staff reached out to students via phone to check in on them to see what support they needed around technology and distance learning. We supported families and families of ELs who did not have access to technology and connected them to the site administrator for distance learning support, as well as providing them with Chromebooks and hot spots.

In addition to the above we have about 0.3% of our students are in Foster Youth:

*The Child Welfare and Attendance Outreach Workers supported Foster Youth and families by calling them and emailing to ensure that they were able to access Distance Learning.

*Foster Youth and Families were also supported and informed to contact their teachers and school administration if they needed support at the school site level with respect to additional support around technology and virtual tools.

*Information around free school meals was also given to our Foster Youth Students and Families.

*There were students who left the district during the pandemic, CWA Outreach workers provided records and information with them to ensure that students successfully transitioned from one district to another.

*During the Pandemic, CWA successfully registered incoming Foster Youth students so they were able to access remote learning.

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

Equity and Access are fundamental guiding principles for our district. We put a process in place to figure out which families didn't have access to the internet. While we may not have reached 100% of our families in this situation, the district provided an estimated 500 hotspots and passed out between 5000-6000 chromebooks to families. In addition, our HUSD core online platforms for distance learning included: Google Classroom and Zoom. Additional online resources included school-adopted software and platforms: Class Dojo, Moby Max, IXL, NearPod, WebEx, Remind App, Google Hangout, Illuminate and Infinite Campus Portal. In reference to the technology support stated above, HUSD provided opportunities for parents and teachers to call technicians to request technology support in both English and Spanish.

Special Education staff created an emergency service plan for our students who held an Individualized Education Plan (IEP). The emergency service plan delineated services consistent with the student's IEP that would take place to the extent possible during the COVID school closure. The goal of these services were to provide Special Education students with access to distance learning opportunities and to provide them with Free Appropriate Public Education (FAPE) and educational benefits. The following Special Education areas specified by the Individuals with Disabilities Education Act (IDEA) **continued to be required** during the school closure period. These included: Annual IEPs, implementation of services outlined in the student IEP "to the greatest extent" possible (documented in the Emergency Service Plan), responding to records requests as quickly as possible in light of the circumstance. For evaluations and assessments, only tests that could be administered remotely (e.g. surveys, rating scales, interviews) were implemented due to county and city health officials' restrictions on contact between people.

As a Local Educational Agency, we knew that the range of technology knowledge by our staff varied. In order to ensure that we provided the most high-quality distance learning opportunities, we needed to ensure that we provide professional development around technology and delivery of content via online.

Therefore, our professional development sessions focused on distance learning platforms, software, hardware, and additional tools to assist and build staff's skills. HUSD made available a range of online professional development resources for teachers to support the distance learning plan. These resources are accessible to teachers and staff during the work day. This professional learning time was independent of collaboration time and many were led by teachers, Technology Teacher Leaders, administrators, counselors, staff, and through CDE updates, webinars, and district modules. As a district, our objective was to have at least two options for online professional learning each week during the pandemic.

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

Nearly 90,000 meals were served during the school closures. 10 food distribution locations geographically spaced throughout the district were opened. Site staff were provided training specific to food handling and instructions on proper mask handling and use. Masks were a requirement during their full shift. Families were instructed to drive up and open the trunk of the car and if manual to step back away from the trunk. Employees were instructed to place the food items in the trunk and not to touch the vehicle.

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

Hayward USD is in the process of setting support and supervision for students during ordinary school hours. We are still in Shelter in Place and once the Shelter in Place is lifted, we will review the policies and how we will implement supervision for students.

CALPADS Data



1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year: 2019-2020

LEA: Hayward Unified

User ID: ptran@husd.k12.ca.us

View: SNAPSHOT

School: ALL

Create Date: 1/17/2020 10:15:17 PM

Turnover: School: ALL

Print Date: 1/21/2020 12:18:13 PM

Non-Charter School(s)

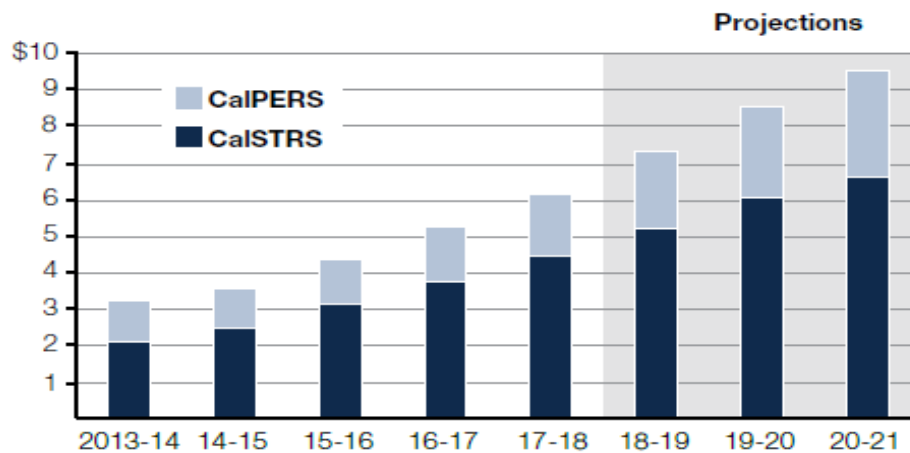
			Free/Reduced Meal Eligibility Counts Based On:							
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Home less (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
6056956	Anthony W. Ochoa Middle	538	361	2	25	0	153	367	96	392
6000889	Bowman Elementary	316	239	1	6	0	137	239	132	259
0133009	Brenkwitz High	216	172	5	22	2	85	178	21	180
6056931	Bret Harte Middle	632	426	1	24	5	198	430	111	445
6000905	Burbank Elementary	869	619	0	20	29	278	620	325	671
6056949	Cesar Chavez Middle	537	399	4	39	13	206	404	208	452
6000913	Cherryland Elementary	791	569	0	26	21	340	577	436	683
6000921	East Avenue Elementary	561	376	0	15	1	196	377	131	397
6090583	Eden Gardens Elementary	530	309	6	17	0	162	311	133	348
6000947	Eldridge Elementary	362	275	2	19	15	135	278	119	292
6000962	Fairview Elementary	516	359	2	15	1	201	361	126	381
6113815	Faith Ringgold School of Arts	138	111	0	2	2	56	111	46	118
6000988	Glassbrook Elementary	502	394	0	8	43	224	401	312	469
6000996	Harder Elementary	466	340	1	23	5	208	346	253	407
0133629	Hayward High	1617	1091	1	64	21	548	1099	113	1125
0161192	Hayward Unified	58	21	1	0	0	6	22	4	24
0131334	Highland	21	16	2	2	0	12	18	1	18
6001044	Longwood Elementary	615	497	5	16	13	275	502	300	549
6001051	Lorin A. Eden Elementary	370	214	1	8	2	129	215	108	245
6066476	Martin Luther King, Jr. Middle	747	523	0	33	25	269	530	132	557
0135319	Mt. Eden High	1999	1320	3	66	13	578	1333	158	1371
0000001	NPS School Group for Hayward	43	13	3	3	0	9	16	8	21
6001093	Palma Ceia Elementary	561	406	1	13	17	175	407	218	457
6001101	Park Elementary	510	410	0	17	0	231	410	248	442
6001127	Ruus Elementary	481	347	2	7	16	179	350	205	390
6001135	Schafer Park Elementary	786	536	1	26	54	300	553	281	627
6001176	Southgate Elementary	677	410	3	12	2	175	413	156	468
0119842	Special Education-Preschool-	0	0	0	0	0	0	0	0	0
0111815	Stonebrae Elementary	742	379	1	11	4	204	380	185	433
6062160	Strobridge Elementary	465	309	0	22	2	171	311	160	357
0138339	Tennyson High	1518	1162	5	94	39	567	1179	570	1268
6001192	Treeview Elementary	443	331	1	14	0	188	334	146	349
6104566	Tyrrell Elementary	640	493	1	17	92	283	508	361	577
6056972	Winton Middle	534	420	2	25	6	211	424	151	445
TOTAL - Selected Schools		19801	13847	57	711	443	7089	14004	5954	15217

State Pension Costs

The District is severely being impacted by the State's solution in 2013 to fund the California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS).

- ✓ The California State Teachers' Retirement System (CalSTRS) administers pensions for teachers, administrators, and other employees with a state credential. The California Public Employees' Retirement System (CalPERS) covers all other types of school employees.
- ✓ CalSTRS is in the midst of implementing a state plan that raises district contribution rates through 2020-21. The plan is designed to address CalSTRS unfunded liabilities over the next few decades. The governing board of CalPERS also is increasing district rates.
- ✓ Total district pension costs are expected to reach \$9.5 billion by 2020-21, an increase of \$6.3 billion over the 2013-14 level.

School District Contributions (In Billions)



The solution, as noted below, requires Districts to contribute continued escalating rates towards the two retirement systems. The costs are significant and ongoing whereby next year; we will be spending approximately \$19 million more annually towards retirement costs than prior to AB 1469 being implemented. The chart on the left notes the total impact to school districts statewide.

Impact of STRS rising rates on the District.

The highlighted rates in 2019-20 and 2020-21 reflect a reduction due to the State's Adopted Budget. The State reduced rates by utilizing one-time funding from the State to pay down pension liabilities and applying it to school districts.

This reduces the cost Districts pay by reducing the District paid benefit rate applied to applicable salaries.

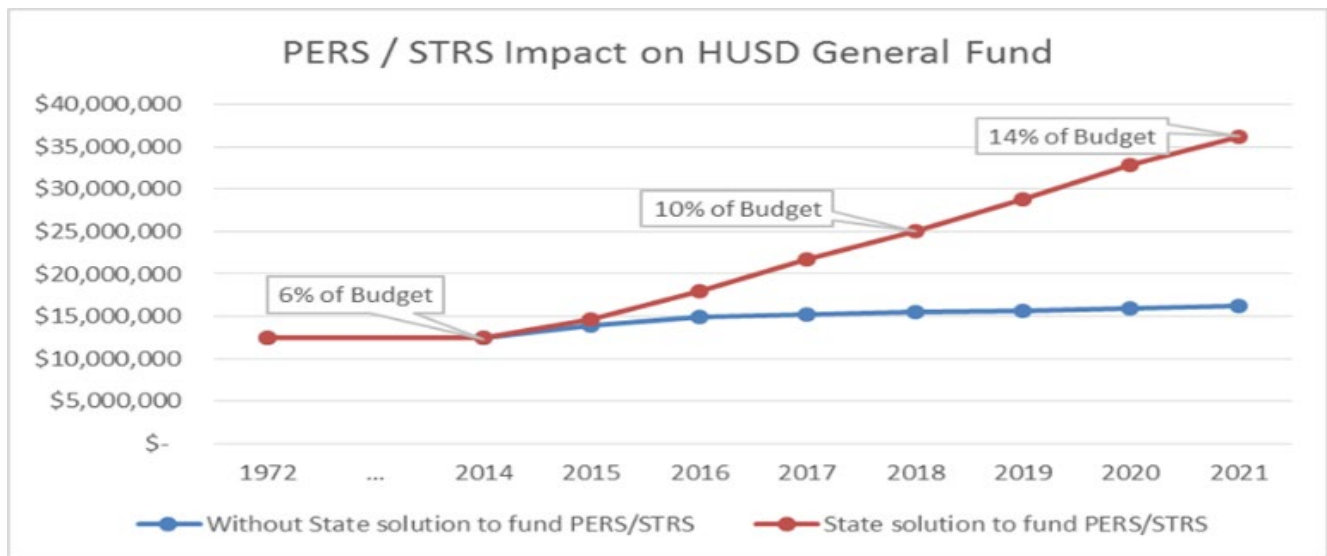
Fiscal Year	Original Rate	Rate	Certificated Salaries	STRS Cost	Increase Over 2013/14 Rate
2013-14	8.25%	8.25%	101,316,938	8,122,499	-
2014-15	8.25%	8.88%	113,526,605	10,081,163	715,218
2015-16	8.25%	10.73%	118,985,564	12,767,151	2,950,842
2016-17	8.25%	12.58%	123,023,319	15,476,334	5,326,910
2017-18	8.25%	14.43%	123,470,218	17,816,752	7,630,459
2018-19	8.25%	16.28%	125,671,197	20,459,271	10,091,397
2019-20	8.25%	17.10%	129,738,709	22,185,319	11,481,876
2020-21	8.25%	16.15%	131,919,480	21,304,996	10,421,639

Fiscal Year	Original Rate	Total	Classified Salaries	PERS Cost	Increase Over 2013/14 Rate
2013-14	11.44%	11.44%	35,751,539	3,799,429	-
2014-15	11.44%	11.77%	39,231,535	4,617,944	129,464
2015-16	11.44%	11.85%	44,432,789	5,263,953	180,397
2016-17	11.44%	13.89%	44,938,473	6,241,055	1,099,644
2017-18	11.44%	15.53%	48,046,297	7,462,070	1,965,094
2018-19	11.44%	18.06%	49,191,190	8,884,913	3,256,949
2019-20	11.44%	19.72%	50,395,067	9,938,411	4,172,712
2020-21	11.44%	20.70%	50,666,089	10,487,880	4,691,173

Impact of PERS rising rates on the District.

The Governor is also paying down liabilities for CalPERS as well to capitalize on compounding returns to reduce the cost to employees and school districts over time.

Total Impact of CalPERS and CalSTRS on Hayward USD:



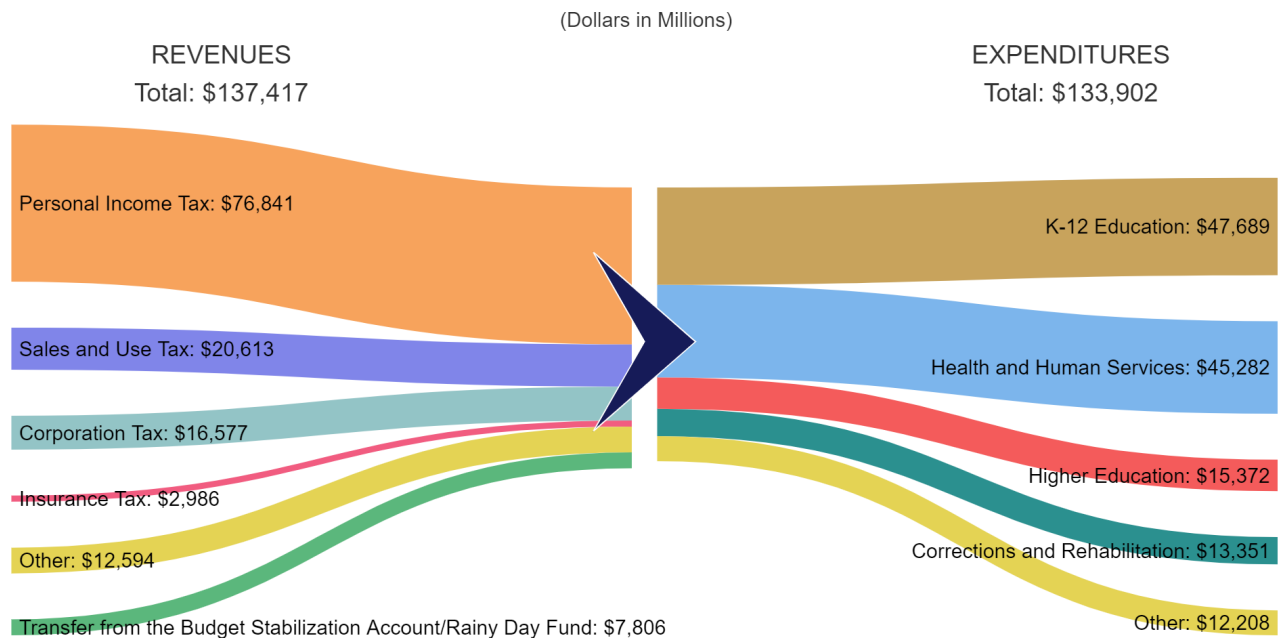
The result of the additional \$15 million annually, in ongoing retirement costs, means an ever increasing portion of our budget is spent on pensions and puts further constraints on an underfunded education system.

This cost incorporates the adjustment to the PERS / STRS rates for 2019-20 and a further reduction, compared to projections, proposed in 2020-21.

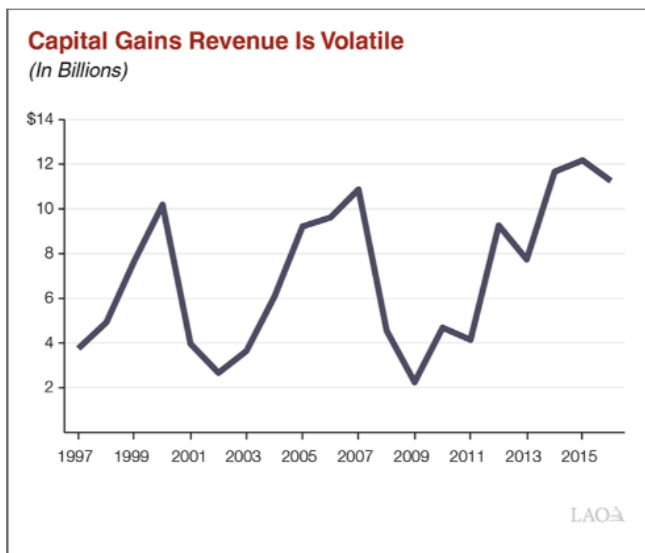
State Economy

California is considered the fifth largest economy in the world with a Gross State Product of \$2.75 Trillion. The size of this operation also utilizes a robust General Fund of \$137.4 Billion in annual revenues, with nearly 70% of its revenues coming from Personal Income Tax.

Revenues vs Expenditures

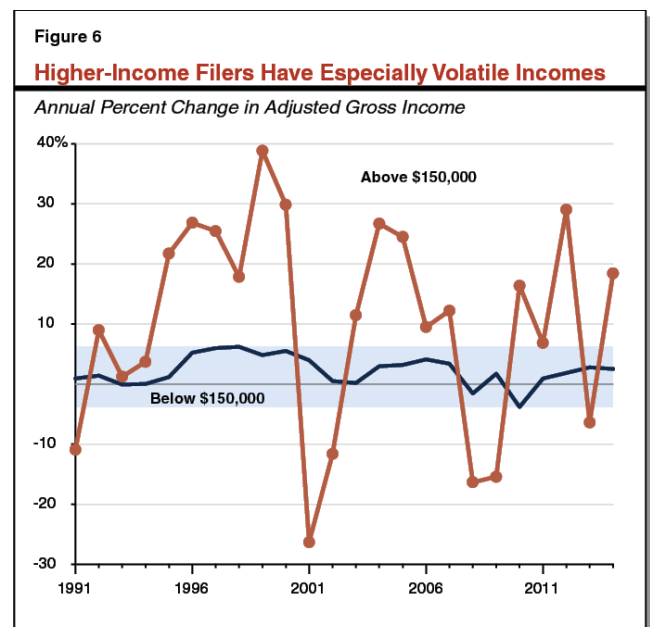


- 2020-21 Governor's May Revise Budget



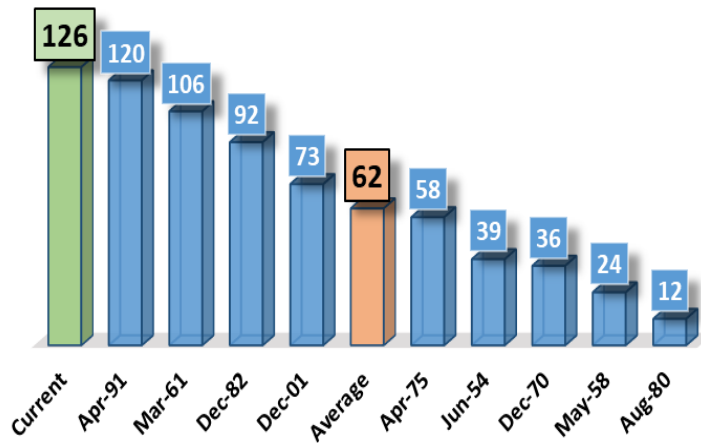
The top 1% make up 25% of the Personal Income in the State, but 50% of the Personal Income Tax which creates instability for the State.

The State has a progressive tax system, whereby it is heavily dependent on taxing high-income earners realizing gains from a healthy stock market (Capital Gains Taxes).



The Legislative Analysts' Office (LAO) is a non-partisan Fiscal and Policy Advisor to the State Legislature. The LAO develops a Fiscal Outlook report each November to help the State begin their budget development process for the following year. This outlook reflected positive and continued growth in the economy and increased revenues that could be allocated to various priorities from the State.

MONTHS OF ECONOMIC EXPANSION



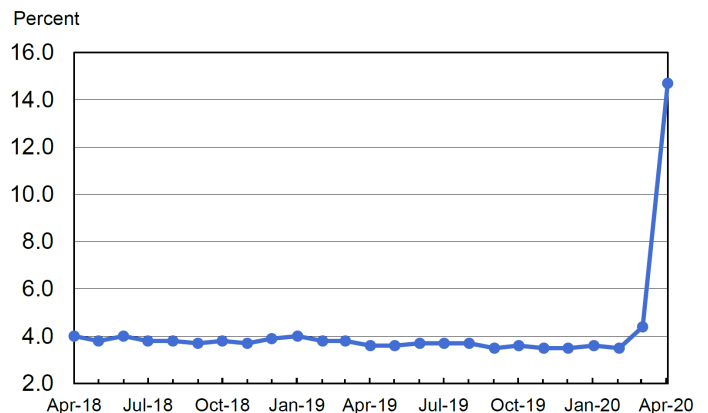
Due to COVID-19, a global health crisis has led to a global financial crisis. As a result, the LAO needed to develop a new Spring Fiscal Outlook, unnecessary in years past. For years, the State has been building a budget reserve and are using that reserve to mitigate some of the financial impacts of the pandemic.

However, based on the immediate shelter-in-place needed to control the spread of COVID-19, economic activity was severely impacted and the State does not have a clear visibility of their financial picture. The outlook also reflected two recovery scenarios, both taking multiple years to get back to pre-COVID-19. In

either scenario, economic experts agree that we are no longer in a state of economic expansion.

The unemployment rate for the nation jumped to 14.7% in April 2020 based on the latest information from the Bureau of Labor Statistics. The LAO is projecting this economic downturn will take multiple years to fully recover.

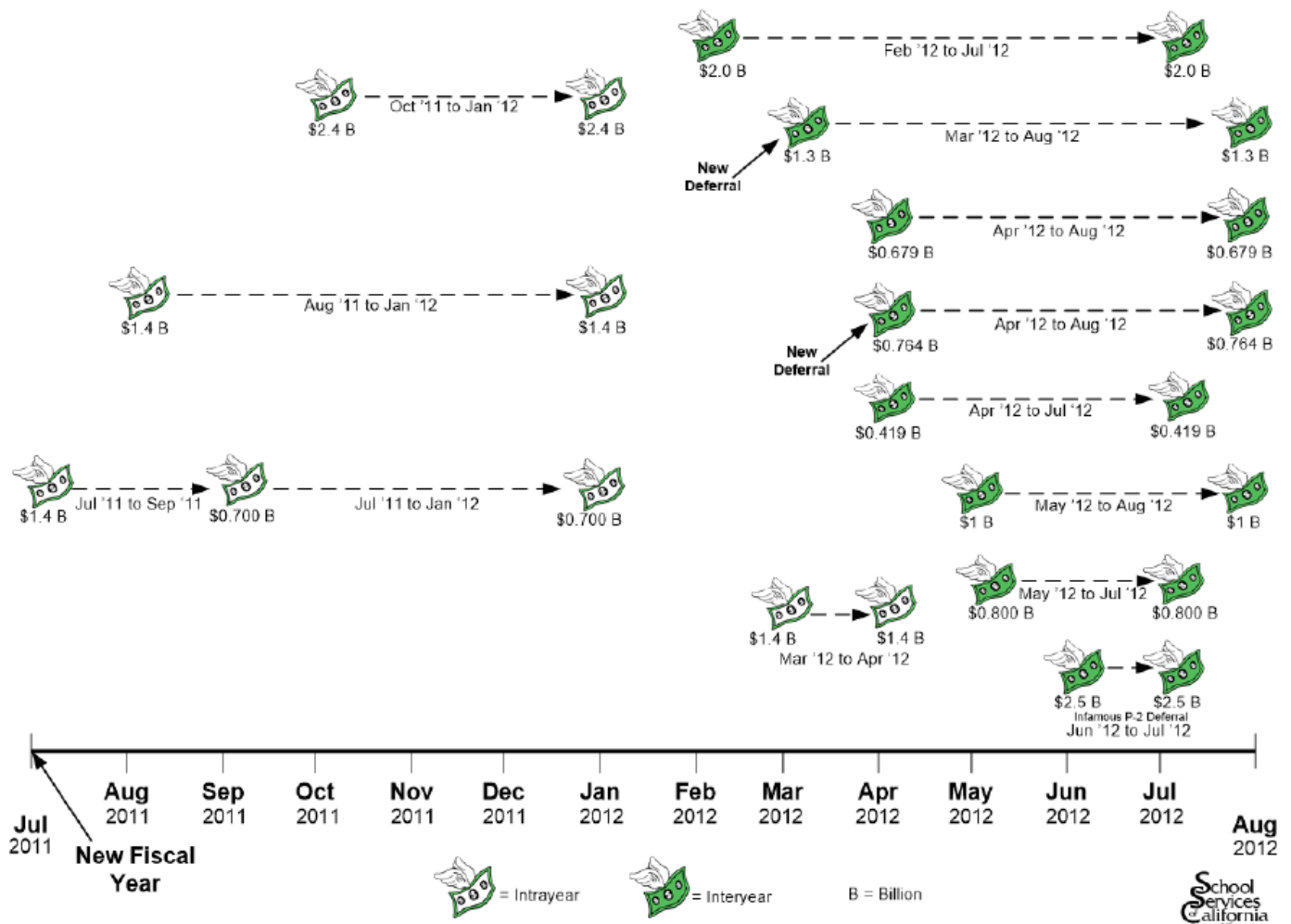
Chart 1. Unemployment rate, seasonally adjusted, April 2018 – April 2020



Cash Apportionment Deferrals

The State of California uses a different accounting method than school districts within the State. Both methods follow Generally Accepted Accounting Principles (GAAP) and comply with the Governmental Accounting Standards Board (GASB). However, the State uses a Cash accounting method, which recognizes revenues and expenditures based on when the cash coming in or going out. School districts in California use the Accrual accounting method, which recognizes revenues and expenditures in the fiscal year they are attributable to, not the fiscal year it is received or expended. Therefore, the State can use an apportionment deferral to reflect a cut to education funding without having school districts reflecting the same cut.

2011–12 Apportionment Deferrals



In 2011-12, the State was at the height of the budget challenges during the Great Recession and utilized over \$9.5B in cash deferrals to education. These deferrals put a significant amount of pressure on school districts to manage their cash and ensure they have sufficient cash to meet payroll needs. At times, school districts resorted to issuing loans, called TRANs (Tax Revenue Anticipation Notes), in order to meet cash flow shortages.

2020-21 Budget Planning Factors

Multi-Year Projection Factors	2019-20	2020-21 (State Legislature)	2021-22	2022-23
Statutory COLA (DOF)	3.26%	2.31%	2.48%	3.46%
Deficit Factor	-	-	-	-
LCFF Funded COLA	3.26%	2.31%	0.00%	0.00%
CARES Act - \$1.6B ESSER	-	\$3.95M	No	No
Cash Deferrals	-	\$9.0B	\$9.0B	\$9.0B
Enrollment	19,746	19,388	19,144	18,799
Current Year ADA	18,651.41	18,332.27	18,101.93	17,778.27
Net Charter School ADA Shift	117.86	117.86	117.86	117.86
NPS ADA - Annual	59.26	59.26	59.26	59.26
LCFF Funded ADA	18,710.67	18,592.81	18,273.67	18,043.33
Higher of Current Year or Prior Year ADA Less Charter Shift	Current Year	Prior Year	Prior Year	Prior Year
LCFF Unduplicated Percentage	77%	77%	77%	77%
STRS Employer Statutory Rates	17.10%	16.15%	16.02%	18.10%
PERS Employer Projected Rates	19.72%	20.70%	22.84%	25.50%
Lottery – Unrestricted per ADA	\$153.00	\$153.00	\$153.00	\$153.00
Lottery – Prop. 20 per ADA	\$54.00	\$54.00	\$54.00	\$54.00
Mandated Block Grant for Districts – K-8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18
Mandated Block Grant for Districts – 9-12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94

ADDITIONAL MULTI-YEAR PROJECTION CONSIDERATIONS

- In a few short months, COVID-19 has completely changed the financial landscape for district.
- This global health crisis has led to a global financial crisis and a clear road to financial recovery cannot be known without addressing the health crisis.
- Despite the crisis, the District will need to continue to focus on implementing the Strategic Plan and the four Strategic Focus Areas of: Deeper Learning, Relationship-Centered Schools, Service Excellence, and Operational Sustainability.
- A 1% change in attendance or in COLA results in a \$2M change in LCFF revenues for the District.
- The Governor's May Revise was developed to address a projected \$54.3B budget shortfall.
 - Tax collections were delayed to July, so the State does not have a clear financial picture.
- The State Senate and State Assembly approved SB-74 that maintains funding to education, but creates a substantial cash deferral if new Federal funds do not come in.
- Approximately \$10M in expenditure reductions were included in the 2019-20 2nd Interim multiyear projection for 2020-21.
 - Board Resolution: 1920-25 – Commitment to Expenditure Reduction Supplemental Certification was approved by the Board at the March 11, 2020 Board Meeting to implement the \$10M in reductions.
 - \$1.2M in identified reductions were not approved.
 - Board Resolution: 2021-08 is needed at the time of Budget adoption due to the uncertainty in the budget.



Dr. Matt Wayne, Superintendent
24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2021-08
BOARD COMMITMENT TO EXPENDITURE REDUCTION
SUPPLEMENTAL CERTIFICATION**

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:
“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”; and

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:
“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district’s fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”; and

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years; and

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund; and

WHEREAS, the Alameda County Office of Education informed the Board on January 31, 2020 that a Board resolution formally acknowledging the Board’s commitment to maintaining the fiscal solvency of the District would be required with the submission of the 2019-20 2nd Interim Budget Report; and

WHEREAS, at the January 22, 2020 Board Meeting up to \$14.25M in projected necessary reductions were reflected to meet the minimum 3% reserve requirement and this was reduced to \$10M in projected necessary reductions due to updates from the Governor’s Budget Proposal and Budget Guidelines from the February 12, 2020 Budget Workshop; and

WHEREAS, the Board adopted Resolution 1920-25 at the March 11, 2020 Board Meeting to make the projected necessary reductions of up to \$10M discussed; and

WHEREAS, soon after school facilities across the State closed due to the COVID-19 pandemic and now a health crisis has led to a financial crisis; and

WHEREAS, the Governor’s May Revise reflected this health and financial crisis by making proposals to address the projected State budget shortfall of \$54.3B and one of the proposals was an over 10% reduction to education funding for 2020-21; and



Dr. Matt Wayne, Superintendent
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WHEREAS, the Governor's May Revise would require the District to make an additional \$12.5M in reductions, beyond the actions already taken by the Board, to meet the minimum budget reserve requirements; and

WHEREAS, the State Assembly and State Senate rejected the Governor's May Revise and approved a budget for the Governor's review that protects funding for education at a time where large investments in education are needed to help with the economic recovery; and

WHEREAS, the State moved the deadline to file taxes from April 15 to July 15, therefore they do not have a clear picture of their own financial status and project the need for a Revised Budget by August 15, and

WHEREAS, with this level of uncertainty at this late stage in the budgeting process, the Alameda County Office of Education is requiring school districts that need to make expenditure reductions to meet the State minimum reserve for economic uncertainty in 2020-21 do so by September 15, 2020 when the ACOE has to make a determination on whether to Approve, Conditionally Approve, or Disapprove the District's budget;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. In accordance with Board Policy 3460, based on the outcome of the State Budget for 2020-21, the Board commits to take action, or set of actions deemed necessary by September 15, 2020 for the school district to meet the State minimum reserve for economic uncertainty in 2020-21.

PASSED AND ADOPTED by the following called vote this 24th day of June 2020:

AYES:

NOES:

ABSENT:

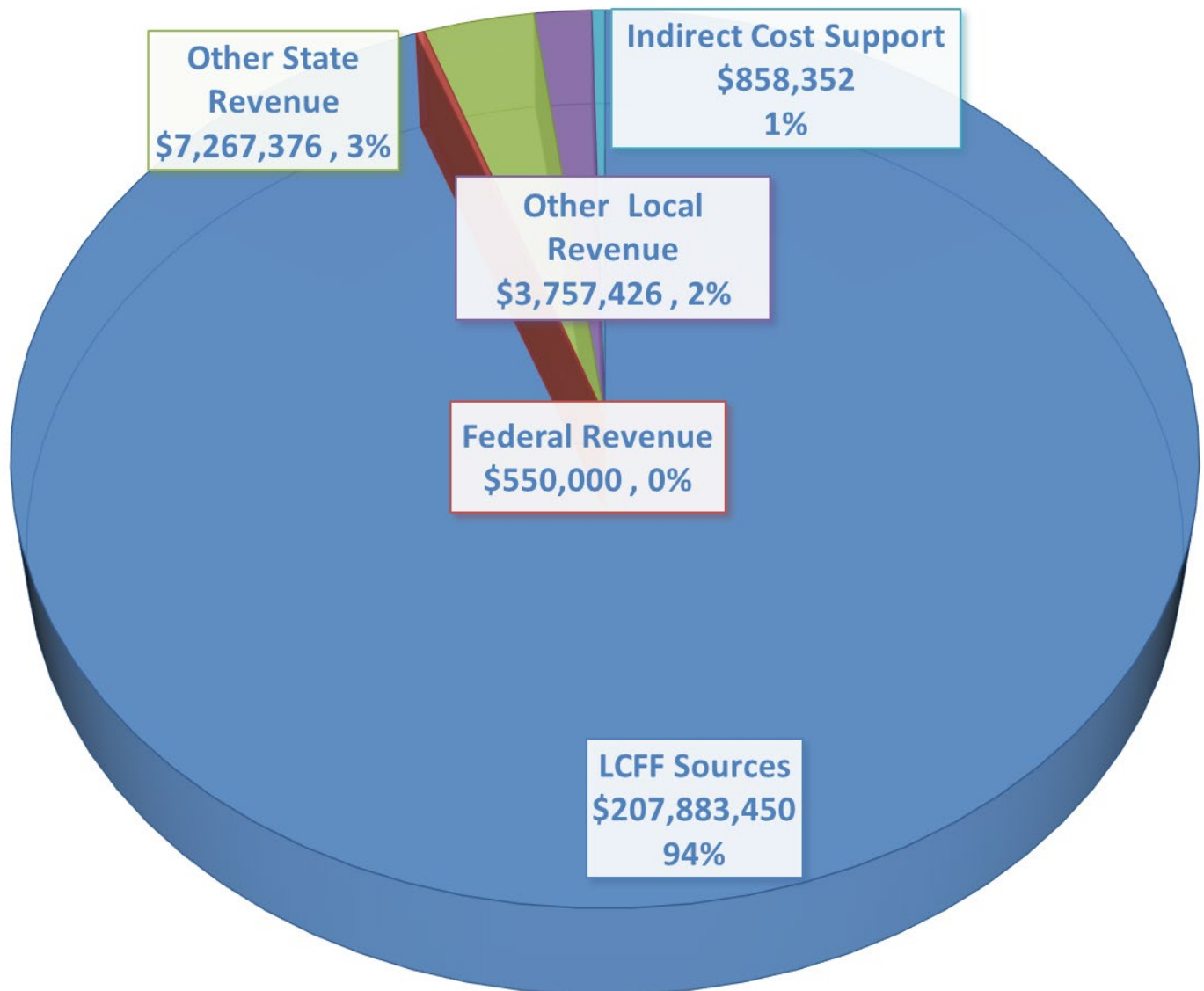
ABSTENTIONS:

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California

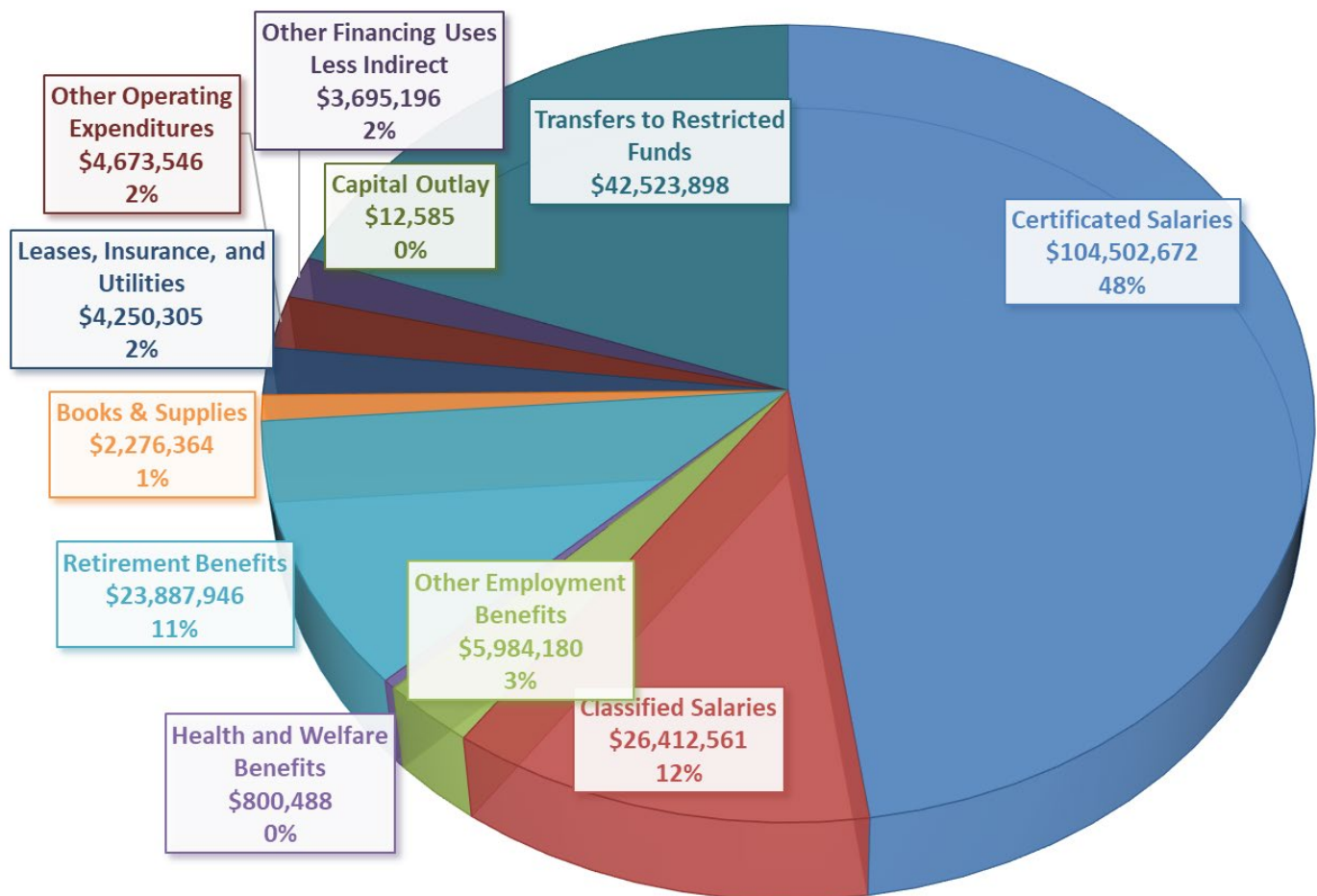
Unrestricted General Fund Revenues

Most of the District's General Fund revenue is generated from the District's Local Control Funding Formula, which yields funds based on a State-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year.

Unrestricted General Fund Revenues are what is used for the general operations of the school district. They can be used for any educational purpose and is the source of funding for mandated programs which are not self-supporting. For example, the next page notes \$45,256,580 on the Restricted General Fund Revenues chart to help support mandated programs such as: Special Education and Restricted Routine Maintenance.



Unrestricted General Fund Expenditures



Education is a service-centered industry, people are required to carry out the needs and services of the District. As such, most of the expenditures of the District are committed to the salaries and benefits for employees of the District. Over 90% of the District's budgeted expenditures, when not incorporating the Transfers to Restricted Funds, are for the salaries and benefits of District employees.

The Transfers to Restricted Funds is required to cover mandated programs that lack sufficient funds for the program such as Special Education and Restricted Routine Maintenance.

Unrestricted General Fund Multi-Year Projection

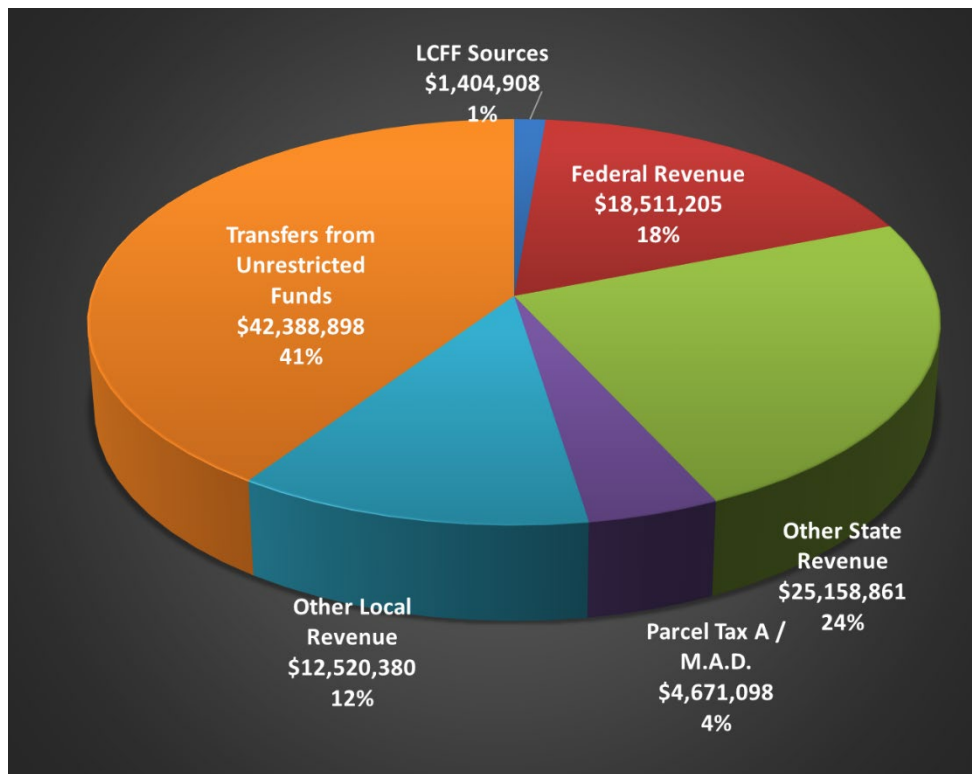
Hayward Unified School District

2020-21 Proposed Budget

Unrestricted General Fund

	2019-20 Estimated Actuals	2020-21 Proposed Budget	2021-22 Projected Budget	2022-23 Projected Budget
Beginning Fund Balance	\$18,605,372	\$13,897,490	\$16,126,016	\$8,734,668
Revenues:				
LCFF Sources	\$204,524,804	\$207,883,450	\$204,229,685	\$201,754,486
Federal Revenues	\$1,419,536	\$550,000	\$550,000	\$550,000
Other State Revenues	\$5,816,734	\$7,267,376	\$3,317,376	\$3,317,376
Other Local Revenues	\$3,976,686	\$3,757,426	\$4,257,426	\$4,257,426
Other Financing Sources/Contributions	\$0	\$0	\$0	\$0
Total Revenues	\$215,737,760	\$219,458,252	\$212,354,487	\$209,879,288
Expenditures:				
Certificated Salaries	\$103,340,122	\$104,502,672	\$105,333,720	\$106,294,060
Classified Salaries	\$26,519,304	\$26,412,561	\$26,835,162	\$27,318,195
Employee Benefits	\$31,209,800	\$30,672,614	\$31,435,074	\$35,126,720
Books and Supplies	\$2,310,865	\$2,276,364	\$2,276,364	\$2,276,364
Services, Other Operating Expenses	\$10,772,034	\$8,923,851	\$8,923,851	\$8,923,851
Capital Outlay	\$14,985	\$12,585	\$12,585	\$12,585
Other Outgo	\$3,695,196	\$3,695,196	\$3,695,196	\$3,695,196
Direct Support/Indirect Costs	(\$1,811,594)	(\$1,790,015)	(\$1,790,015)	(\$1,790,015)
Other Financing Uses	\$44,394,928	\$42,523,898	\$45,023,898	\$45,023,898
Projected Necessary Reductions		\$0	(\$2,000,000)	(\$2,000,000)
Projected Necessary Reductions		\$0	\$0	(\$15,000,000)
Total Expenditures	\$220,445,641	\$217,229,726	\$219,745,835	\$209,880,853
Net Surplus / (Shortfall)	(\$4,707,881)	\$2,228,526	(\$7,391,348)	(\$1,565)
Ending Fund Balance	\$13,897,490	\$16,126,016	\$8,734,668	\$8,733,103
Components of Ending Fund Balance				
Reserve for Revolving & Stores	\$150,262	\$150,262	\$150,262	\$150,262
Reserve for Restricted Programs	\$0	\$0	\$0	\$0
3% Reserve for Economic Uncertainties	\$8,532,458	\$8,357,937	\$8,453,855	\$8,158,680
Total Restricted Reserves	\$8,682,721	\$8,508,199	\$8,604,117	\$8,308,942
Total Unrestricted Reserves Beyond Required Minimum	\$5,214,770	\$7,617,817	\$130,551	\$424,161

Restricted General Fund Revenues



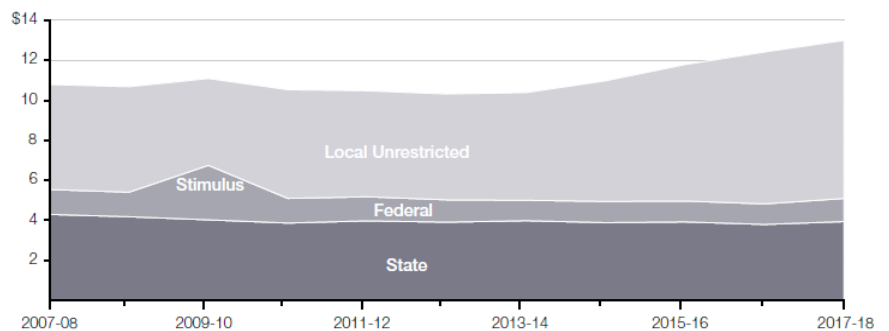
Restricted General Fund Revenues can only be expended for purposes determined by the grantor.

The largest categorical program is Special Education and has over \$50 million in expenditures to serve over 2,600 students, but only receives \$15 million in revenues. The remainder has to be supported from the Unrestricted General Fund.

Unfortunately, this is a typical trend across the State where 67% of the costs of Special Education are covered from the Unrestricted General Fund due to the Federal Government and State Government not adequately funding these programs. This program is federally mandated to provide support services based on qualifying students Individualized Educational Plan (IEPs).

Figure 17

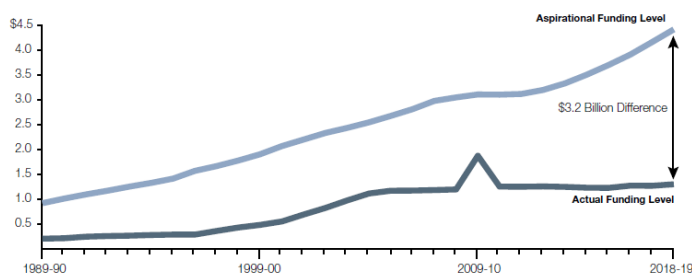
Unrestricted Funds Covering Growing Share of Special Education Costs
Special Education Spending by Fund Source, 2017-18 Dollars (In Billions)



LAOA

Figure 15

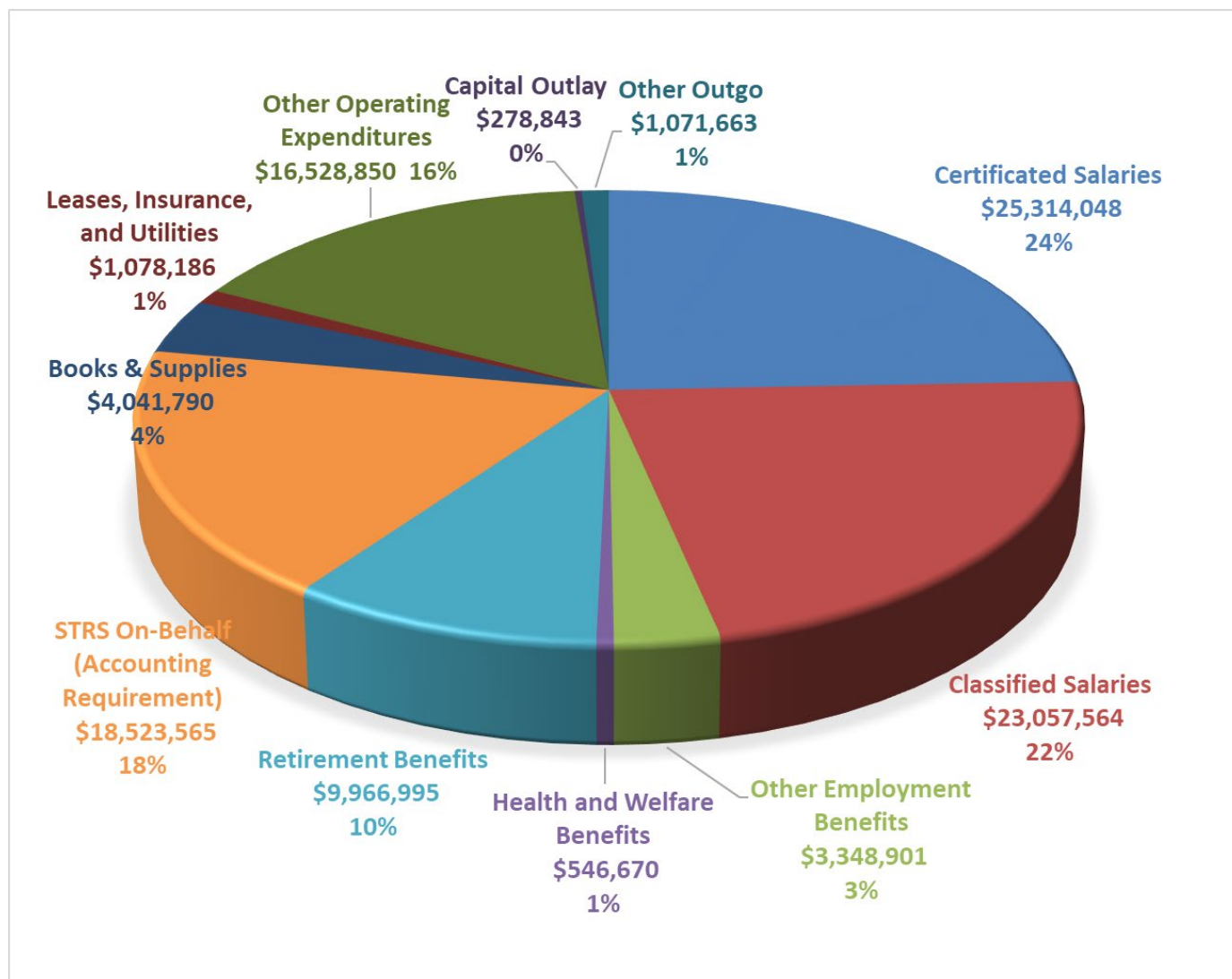
Federal Special Education Funding Falls Short of Aspirational Target
Federal Special Education Funding for California (In Billions)



LAOA

The Federal Government is significantly below their aspirational goal of funding one-third of the costs for Special Education. Only covering about 10% of the federally mandated program.

Restricted General Fund Expenditures



Unlike the Unrestricted General Fund, salaries and benefits make up 75% of the Restricted General Fund Expenditures. This is because more of the funds are spent on supplemental services, such as supplemental materials, specific trainings and conferences, and contracted services.

A large portion of the Restricted General Fund expenditures are not actual expenditures made by the school district, but an accounting recognition required by the State. Based on guidance from the Governmental Accounting Standards Board (GASB), school districts have to account for the payments the State makes to CalSTRS, on-behalf of the respective school district. For Hayward, this accounting recognition is over \$18.5M, which is reflected in both the revenues and expenditures.

Restricted General Fund Multi-Year Projection

Hayward Unified School District
2020-21 Proposed Budget
Restricted General Fund

	2019-20 Estimated Actuals	2020-21 Proposed Budget	2021-22 Projected Budget	2022-23 Projected Budget
Beginning Fund Balance	\$4,878,823	\$4,058,273	\$4,956,548	\$3,673,680
Revenues:				
LCFF Sources	\$1,404,908	\$1,404,908	\$1,404,908	\$1,404,908
Federal Revenues	\$19,115,334	\$18,511,205	\$18,511,205	\$18,511,205
Other State Revenues	\$26,414,033	\$25,158,861	\$23,658,861	\$23,658,861
Other Local Revenues	\$16,214,810	\$17,191,478	\$17,191,478	\$17,266,478
Contributions	\$0	\$0	\$0	\$0
Total Revenues	\$63,149,086	\$62,266,452	\$60,766,452	\$60,841,452
Expenditures:				
Certificated Salaries	\$26,148,272	\$25,314,048	\$25,769,701	\$25,733,556
Classified Salaries	\$24,501,861	\$23,057,564	\$23,436,085	\$23,320,662
Employee Benefits	\$32,492,031	\$32,386,131	\$33,233,100	\$34,550,680
Books and Supplies	\$4,793,011	\$4,041,790	\$4,241,790	\$3,841,790
Services, Other Operating Expenses	\$18,276,905	\$17,607,036	\$18,907,036	\$18,166,835
Capital Outlay	\$730,676	\$278,843	\$278,843	\$278,843
Other Outgo	\$143,168	\$140,000	\$140,000	\$140,000
Direct Support/Indirect Costs	\$1,143,639	\$931,663	\$931,663	\$931,663
Other Financing Uses	(\$44,259,928)	(\$42,388,898)	(\$44,888,898)	(\$44,888,898)
Total Expenditures	\$63,969,636	\$61,368,177	\$62,049,320	\$62,075,132
Net Surplus / (Shortfall)	(\$820,550)	\$898,275	(\$1,282,868)	(\$1,233,680)
Ending Fund Balance	\$4,058,273	\$4,956,548	\$3,673,680	\$2,440,000
Components of Ending Fund Balance				
Reserve for Restricted Programs	\$4,058,273	\$4,956,548	\$3,673,680	\$2,440,000
Total Restricted Reserves	\$4,058,273	\$4,956,548	\$3,673,680	\$2,440,000

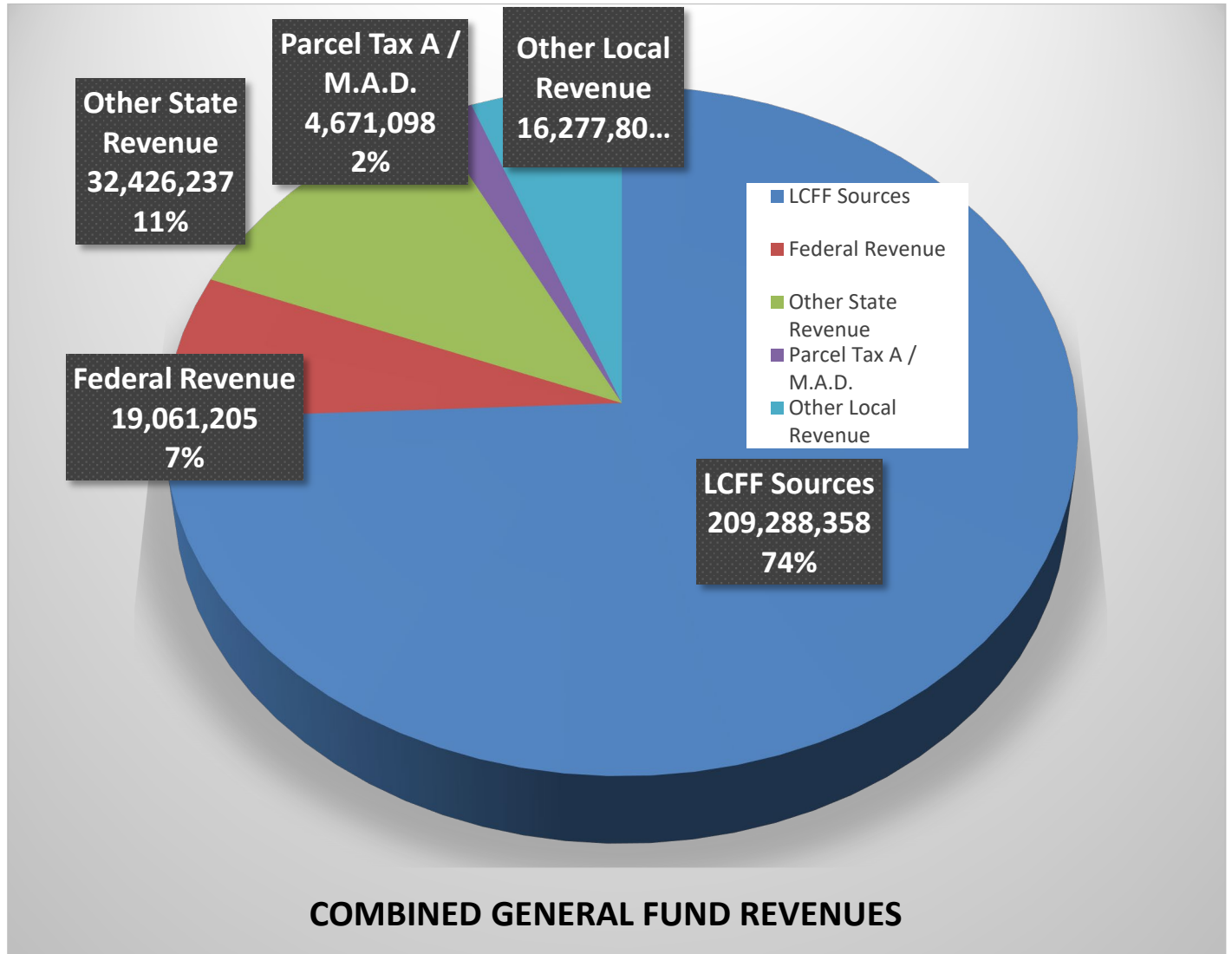
The Restricted General Fund contains the financial activity of programs restricted only to the intended use of the funds received. Some restricted programs include:

- Measure A Parcel Tax
- Maintenance Assessment District (MAD) Tax
- Special Education
- Restricted Routine Maintenance
- Federal grants (Title I, Title II, and Title III)
- 21st Century Community Learning and After School Education and Safety (ASES)
- Hayward Promise Neighborhood Grant

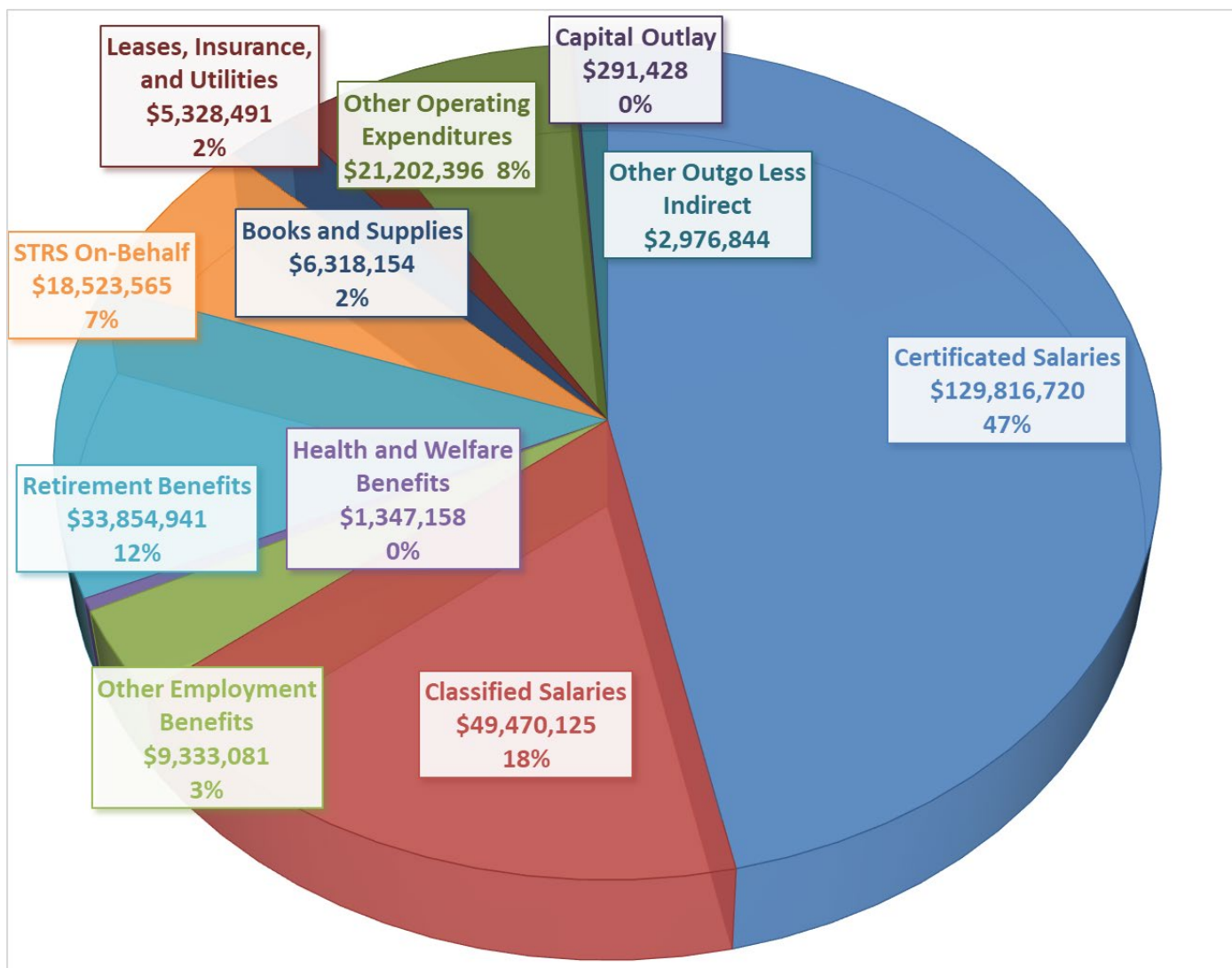
Board Adopted Resolution 1819-35 allows the District to meet the required contribution towards Restricted Routine Maintenance by utilizing annual redevelopment funds. These redevelopment funds are received from the Alameda County Auditor-Controller and restricted towards expenditures that meet the Health and Safety Code. Restricted Routine Maintenance helps address critical maintenance facility needs across the District.

Combined General Fund Revenues

This is a pie chart of the Combined General Fund Revenues for the Hayward Unified School District. As noted above: the existing parcel tax measures represent 1% of all the General Fund revenue received; over 85% of General Fund revenue received is from the State; and Federal funds represent 7% of total General Fund revenues.



Combined General Fund Expenditures



This is a pie chart of the Combined General Fund Expenditures for the Hayward Unified School District. Of the Combined General Fund, around 84% of expenditures is attributable to personnel costs. This is within the normal range due to schools being in the service industry requiring people to provide direct and indirect services to students.

Combined General Fund Multi-Year Projection

Hayward Unified School District

2020-21 Proposed Budget

Combined General Fund

	2019-20 Estimated Actuals	2020-21 Proposed Budget	2021-22 Projected Budget	2022-23 Projected Budget
Beginning Fund Balance	23,484,195	17,955,763	21,082,564	12,408,348
Revenues:				
LCFF Sources	\$205,929,712	\$209,288,358	\$205,634,593	\$203,159,394
Federal Revenues	\$20,534,870	\$19,061,205	\$19,061,205	\$19,061,205
Other State Revenues	\$32,230,767	\$32,426,237	\$26,976,237	\$26,976,237
Other Local Revenues	\$20,191,496	\$20,948,904	\$21,448,904	\$21,523,904
Other Financing Sources/Contributions	\$0	\$0	\$0	\$0
Total Revenues	\$278,886,846	\$281,724,704	\$273,120,939	\$270,720,740
Expenditures:				
Certificated Salaries	129,488,394	129,816,720	131,103,421	132,027,616
Classified Salaries	51,021,166	49,470,125	50,271,247	50,638,857
Employee Benefits	63,701,830	63,058,745	64,668,174	69,677,400
Books and Supplies	7,103,876	6,318,154	6,518,154	6,118,154
Services, Other Operating Expenses	29,048,940	26,530,887	27,830,887	27,090,686
Capital Outlay	745,661	291,428	291,428	291,428
Other Outgo	3,838,364	3,835,196	3,835,196	3,835,196
Direct Support/Indirect Costs	(667,955)	(858,352)	(858,352)	(858,352)
Other Financing Uses	135,000	135,000	135,000	135,000
Total Expenditures	284,415,277	278,597,903	283,795,155	288,955,985
Projected Necessary Reductions	0	0	(2,000,000)	(2,000,000)
				(15,000,000)
Total Expenditures	284,415,277	278,597,903	281,795,155	271,955,985
Net Surplus / (Shortfall)	(5,528,432)	3,126,801	(8,674,216)	(1,235,245)
Ending Fund Balance	17,955,763	21,082,564	12,408,348	11,173,103
Componenets of Ending Fund Balance				
Reserve for Revolving & Stores	150,262	150,262	150,262	150,262
Reserve for Restricted Programs	4,058,273	4,956,548	3,673,680	2,440,000
3% Reserve for Economic Uncertainties	8,532,458	8,357,937	8,453,855	8,158,680
Total Restricted Reserves	12,740,993	13,464,747	12,277,797	10,748,941
Total Unrestricted Reserves Beyond Required Minimum	5,214,770	7,617,817	130,551	424,161
Total Reserves (Minimum Required 3% and Undesignated Reserves)	4.83%	5.73%	3.05%	3.16%
Total Reserves Beyond Required Minimum	1.83%	2.73%	0.05%	0.16%

Summary of Other Program Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER PROGRAM FUNDS FINANCIAL SUMMARY			
DESCRIPTION	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13
REVENUES			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	\$ 1,015,470	\$ 1,345,925	\$ 6,445,000
State Revenues	\$ 2,826,186	\$ 4,144,255	\$ 480,500
Local Revenues	\$ 186,197	\$ 393,475	\$ 600,175
Total Revenues	\$ 4,027,853	\$ 5,883,655	\$ 7,525,675
EXPENDITURES			
Certificated Salaries	\$ 1,522,825	\$ 1,748,089	\$ -
Classified Salaries	\$ 1,071,610	\$ 1,716,310	\$ 4,545,726
Employee Benefits	\$ 824,119	\$ 1,184,436	\$ 1,773,579
Books and Supplies	\$ 65,856	\$ 28,378	\$ 2,277,166
Other Operating Expenditures	\$ 664,589	\$ 964,556	\$ 226,900
Capital Outlay	\$ -	\$ -	\$ 155,000
Other Outgo	\$ -	\$ -	\$ -
Direct Support & Indirect	\$ 54,389	\$ 362,733	\$ 441,230
Total Expenditures	\$ 4,203,388	\$ 6,004,502	\$ 9,419,601
OTHER FINANCING SOURCES (USES)			
Transfers In from Other Funds	\$ -	\$ -	\$ 135,000
Transfers Out to Other Funds	\$ -	\$ -	\$ -
Total Sources Financing Sources (Uses)	\$ -	\$ -	\$ 135,000
NET INCREASE (DECREASE)			
IN FUND BALANCE	\$ (175,535)	\$ (120,847)	\$ (1,758,926)
FUND BALANCE			
Budgeted Beginning Fund Balance	\$ 175,944	\$ 123,858	\$ 2,415,370
Ending Fund Balance	\$ 409	\$ 3,011	\$ 656,444

ADULT EDUCATION FUND 11

This fund accounts for revenues and disbursements of operating Hayward Adult School program across the District.

CHILD DEVELOPMENT FUND 12

This fund accounts for revenues and disbursements of operating the Helen Turner Center and Preschool programs across the District.

CHILD NUTRITION SERVICES FUND 13

This fund accounts for revenues and disbursements of operating the District Food Services Program serving breakfast through dinner.

Summary of Other Facility Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER FACILITY FUNDS FINANCIAL SUMMARY					
DESCRIPTION	Building Fund 21	Capital Facilities Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Bond and Interest Redemption Fund 51
REVENUES					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ 2,161,672
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ 136,300
Local Revenues	\$ 3,500,000	\$ 2,815,000	\$ -	\$ 124,000	\$ 18,698,382
Total Revenues	\$ 3,500,000	\$ 2,815,000	\$ -	\$ 124,000	\$ 20,996,354
EXPENDITURES					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 401,116	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 127,405	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ 2,531,670	\$ -	\$ -	\$ -	\$ -
Other Operating Expenditures	\$ 17,263	\$ 372,500	\$ -	\$ -	\$ -
Capital Outlay	\$ 96,043,430	\$ 200,000	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ 1,669,060	\$ -	\$ -	\$ 32,051,585
Direct Support & Indirect	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 99,120,884	\$ 2,241,560	\$ -	\$ -	\$ 32,051,585
OTHER FINANCING SOURCES (USES)					
Sources	\$ 170,000,000	\$ -	\$ -	\$ -	\$ -
Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sources Financing Sources (Uses)	\$ 170,000,000	\$ -	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)					
IN FUND BALANCE	\$ 74,379,116	\$ 573,440	\$ -	\$ 124,000	\$ (11,055,231)
FUND BALANCE					
Budgeted Beginning Fund Balance	\$ 137,599,423	\$ 3,652,563	\$ 4,313	\$ 6,624,819	\$ 26,175,117
Ending Fund Balance	\$ 211,978,539	\$ 4,226,003	\$ 4,313	\$ 6,748,819	\$ 15,119,886

BUILDING 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.

- 2008 Measure I Bond
- 2014 Measure L Bond
- 2018 Measure H Bond

CAPITAL FACILITIES ACCOUNT FUND 25

Fund established to account for the collection of developer fees and expenditures for capital facility projects related to growth.

COUNTY SCHOOL FACILITIES ACCOUNT FUND 35

Fund established to account for the collection of State facilities funding from the State Allocation Board.

SPECIAL RESERVE FOR CAPITAL OUTLAY ACCOUNT FUND 40

Fund established to account for the sale of a portion of the Bidwell property, April 10, 2019 Board Meeting.

BOND AND INTEREST REDEMPTION FUND 51

This fund is established to account for the tax collection and payment of voter-approved bonds.

Complete SACS Financial Report

Subsequent pages contain the State's Standardized Account Code Structure (SACS) financial report.

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:



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



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

Budget available for inspection at:

Public Hearing:

Place: District Administration Building

Date: May 29, 2020

Place: District Administration Building

Date: June 03, 2020

Time: 06:00 PM

Adoption Date: June 24, 2020

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Vickie Chang

Telephone: (510) 784-2613

Title: Director of Business Services

E-mail: vchang@acoe.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Sep 30, 2020	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

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		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
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	G	
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	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	204,524,804.00	1,404,908.00	205,929,712.00	207,883,450.00	1,404,908.00	209,288,358.00	1.6%
2) Federal Revenue		8100-8299	1,419,536.00	19,115,334.47	20,534,870.47	550,000.00	18,511,205.00	19,061,205.00	-7.2%
3) Other State Revenue		8300-8599	5,816,734.00	26,414,033.06	32,230,767.06	7,267,376.00	25,158,861.00	32,426,237.00	0.6%
4) Other Local Revenue		8600-8799	3,976,685.65	16,214,810.34	20,191,495.99	3,757,426.00	17,191,478.00	20,948,904.00	3.8%
5) TOTAL, REVENUES			215,737,759.65	63,149,085.87	278,886,845.52	219,458,252.00	62,266,452.00	281,724,704.00	1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	103,340,121.99	26,148,272.48	129,488,394.47	104,502,672.00	25,314,048.00	129,816,720.00	0.3%
2) Classified Salaries		2000-2999	26,519,304.33	24,501,861.41	51,021,165.74	26,412,561.00	23,057,564.00	49,470,125.00	-3.0%
3) Employee Benefits		3000-3999	31,209,799.67	32,492,030.72	63,701,830.39	30,672,614.00	32,386,131.00	63,058,745.00	-1.0%
4) Books and Supplies		4000-4999	2,310,865.03	4,793,010.90	7,103,875.93	2,276,364.00	4,041,790.00	6,318,154.00	-11.1%
5) Services and Other Operating Expenditures		5000-5999	10,772,034.49	18,276,905.27	29,048,939.76	8,923,851.00	17,607,036.00	26,530,887.00	-8.7%
6) Capital Outlay		6000-6999	14,985.00	730,676.41	745,661.41	12,585.00	278,843.00	291,428.00	-60.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,695,196.00	143,168.00	3,838,364.00	3,695,196.00	140,000.00	3,835,196.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,811,593.77)	1,143,639.15	(667,954.62)	(1,790,015.00)	931,663.00	(858,352.00)	28.5%
9) TOTAL, EXPENDITURES			176,050,712.74	108,229,564.34	284,280,277.08	174,705,828.00	103,757,075.00	278,462,903.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			39,687,046.91	(45,080,478.47)	(5,393,431.56)	44,752,424.00	(41,490,623.00)	3,261,801.00	-160.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(44,259,928.20)	44,259,928.20	0.00	(42,388,898.00)	42,388,898.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,394,928.20)	44,259,928.20	(135,000.00)	(42,523,898.00)	42,388,898.00	(135,000.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,707,881.29)	(820,550.27)	(5,528,431.56)	2,228,526.00	898,275.00	3,126,801.00	-156.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,605,371.56	4,878,822.98	23,484,194.54	13,897,490.27	4,058,272.71	17,955,762.98	-23.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,605,371.56	4,878,822.98	23,484,194.54	13,897,490.27	4,058,272.71	17,955,762.98	-23.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,605,371.56	4,878,822.98	23,484,194.54	13,897,490.27	4,058,272.71	17,955,762.98	-23.5%
2) Ending Balance, June 30 (E + F1e)			13,897,490.27	4,058,272.71	17,955,762.98	16,126,016.27	4,956,547.71	21,082,563.98	17.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	4,019.33	0.00	4,019.33	4,019.33	0.00	4,019.33	0.0%
Prepaid Items		9713	46,242.98	0.00	46,242.98	46,242.98	0.00	46,242.98	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,058,272.71	4,058,272.71	0.00	4,956,547.71	4,956,547.71	22.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,058,273.00	0.00	4,058,273.00	8,395,137.00	0.00	8,395,137.00	106.9%
Unassigned/Unappropriated Amount		9790	9,688,954.96	0.00	9,688,954.96	7,580,616.96	0.00	7,580,616.96	-21.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	57,918,177.83	(47,392,056.14)	10,526,121.69				
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	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	24,809.53	0.00	24,809.53				
3) Accounts Receivable		9200	52,473.21	94,665.28	147,138.49				
4) Due from Grantor Government		9290	526,476.00	5,863,028.52	6,389,504.52				
5) Due from Other Funds		9310	2,247,500.00	0.00	2,247,500.00				
6) Stores		9320	4,019.33	0.00	4,019.33				
7) Prepaid Expenditures		9330	46,242.98	0.00	46,242.98				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			60,919,698.88	(41,434,362.34)	19,485,336.54				
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	11,178,150.32	221,809.75	11,399,960.07				
2) Due to Grantor Governments		9590	127,046.00	256,576.00	383,622.00				
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			11,305,196.32	478,385.75	11,783,582.07				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			49,614,502.56	(41,912,748.09)	7,701,754.47				

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	109,851,138.00	0.00	109,851,138.00	120,409,502.00	0.00	120,409,502.00	9.6%
Education Protection Account State Aid - Current Year		8012	30,517,005.00	0.00	30,517,005.00	23,756,802.00	0.00	23,756,802.00	-22.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	266,977.00	0.00	266,977.00	266,977.00	0.00	266,977.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	579,847.00	0.00	579,847.00	579,847.00	0.00	579,847.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	38,451,261.00	0.00	38,451,261.00	38,451,261.00	0.00	38,451,261.00	0.0%
Unsecured Roll Taxes		8042	2,935,240.00	0.00	2,935,240.00	2,935,240.00	0.00	2,935,240.00	0.0%
Prior Years' Taxes		8043	(448,841.00)	0.00	(448,841.00)	(448,841.00)	0.00	(448,841.00)	0.0%
Supplemental Taxes		8044	1,584,506.00	0.00	1,584,506.00	1,584,506.00	0.00	1,584,506.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,674,996.00	0.00	21,674,996.00	21,674,996.00	0.00	21,674,996.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,298,160.00	0.00	6,298,160.00	6,298,160.00	0.00	6,298,160.00	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			211,710,289.00	0.00	211,710,289.00	215,508,450.00	0.00	215,508,450.00	1.8%
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	(7,185,485.00)	0.00	(7,185,485.00)	(7,625,000.00)	0.00	(7,625,000.00)	6.1%
Property Taxes Transfers		8097	0.00	1,404,908.00	1,404,908.00	0.00	1,404,908.00	1,404,908.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			204,524,804.00	1,404,908.00	205,929,712.00	207,883,450.00	1,404,908.00	209,288,358.00	1.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,972,827.00	3,972,827.00	0.00	3,972,827.00	3,972,827.00	0.0%
Special Education Discretionary Grants		8182	0.00	502,958.00	502,958.00	0.00	502,958.00	502,958.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	3,049,186.26	3,049,186.26	0.00	1,649,915.00	1,649,915.00	-45.9%
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		4,446,983.30	4,446,983.30		4,811,184.00	4,811,184.00	8.2%
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		858,955.00	858,955.00		556,077.00	556,077.00	-35.3%
Title III, Part A, Immigrant Student Program	4201	8290		117,321.81	117,321.81		105,943.00	105,943.00	-9.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		578,348.00	578,348.00		578,348.00	578,348.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		4,907,926.10	4,907,926.10		3,953,579.00	3,953,579.00	-19.4%
Career and Technical Education	3500-3599	8290		164,393.00	164,393.00		164,393.00	164,393.00	0.0%
All Other Federal Revenue	All Other	8290	1,419,536.00	516,436.00	1,935,972.00	550,000.00	2,215,981.00	2,765,981.00	42.9%
TOTAL, FEDERAL REVENUE			1,419,536.00	19,115,334.47	20,534,870.47	550,000.00	18,511,205.00	19,061,205.00	-7.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	170,146.00	170,146.00	0.00	170,146.00	170,146.00	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	747,434.00	0.00	747,434.00	747,434.00	0.00	747,434.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,900,283.00	1,370,490.00	4,270,773.00	2,557,795.00	866,672.00	3,424,467.00	-19.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,772,367.44	3,772,367.44		3,419,206.00	3,419,206.00	-9.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		550,972.00	550,972.00		115,021.00	115,021.00	-79.1%
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	2,169,017.00	20,550,057.62	22,719,074.62	3,962,147.00	20,587,816.00	24,549,963.00	8.1%
TOTAL, OTHER STATE REVENUE			5,816,734.00	26,414,033.06	32,230,767.06	7,267,376.00	25,158,861.00	32,426,237.00	0.6%

			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	3,500,000.00	3,500,000.00	0.00	4,671,098.00	4,671,098.00	33.5%
Other		8622	0.00	1,310,000.00	1,310,000.00	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	1,200,000.00	1,200,000.00	0.00	1,395,479.00	1,395,479.00	16.3%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	920,000.00	0.00	920,000.00	890,000.00	0.00	890,000.00	-3.3%
Interest		8660	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	25,000.00	0.00	25,000.00	45,000.00	0.00	45,000.00	80.0%
Interagency Services		8677	230,518.00	55,000.00	285,518.00	330,518.00	200,000.00	530,518.00	85.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,101,167.65	1,553,860.34	2,655,027.99	1,091,908.00	863,423.00	1,955,331.00	-26.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,500,000.00	550,972.00	2,050,972.00	1,200,000.00	516,500.00	1,716,500.00	-16.3%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,044,978.00	8,044,978.00		9,544,978.00	9,544,978.00	18.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,976,685.65	16,214,810.34	20,191,495.99	3,757,426.00	17,191,478.00	20,948,904.00	3.8%
TOTAL, REVENUES			215,737,759.65	63,149,085.87	278,886,845.52	219,458,252.00	62,266,452.00	281,724,704.00	1.0%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	82,584,012.13	18,017,558.08	100,601,570.21	84,144,816.00	18,070,881.00	102,215,697.00	1.6%
Certificated Pupil Support Salaries		1200	7,816,107.46	4,481,796.84	12,297,904.30	7,986,225.00	4,318,225.00	12,304,450.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	11,116,258.26	1,348,701.50	12,464,959.76	10,613,054.00	1,138,318.00	11,751,372.00	-5.7%
Other Certificated Salaries		1900	1,823,744.14	2,300,216.06	4,123,960.20	1,758,577.00	1,786,624.00	3,545,201.00	-14.0%
TOTAL, CERTIFICATED SALARIES			103,340,121.99	26,148,272.48	129,488,394.47	104,502,672.00	25,314,048.00	129,816,720.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	471,681.96	10,934,208.35	11,405,890.31	561,029.00	10,961,689.00	11,522,718.00	1.0%
Classified Support Salaries		2200	9,158,234.28	5,141,202.99	14,299,437.27	8,836,382.00	3,616,585.00	12,452,967.00	-12.9%
Classified Supervisors' and Administrators' Salaries		2300	2,461,383.00	1,550,672.73	4,012,055.73	2,532,401.00	1,586,897.00	4,119,298.00	2.7%
Clerical, Technical and Office Salaries		2400	13,228,928.17	2,297,283.30	15,526,211.47	13,511,740.00	2,237,609.00	15,749,349.00	1.4%
Other Classified Salaries		2900	1,199,076.92	4,578,494.04	5,777,570.96	971,009.00	4,654,784.00	5,625,793.00	-2.6%
TOTAL, CLASSIFIED SALARIES			26,519,304.33	24,501,861.41	51,021,165.74	26,412,561.00	23,057,564.00	49,470,125.00	-3.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	17,348,558.41	22,938,589.73	40,287,148.14	16,624,777.00	22,688,901.00	39,313,678.00	-2.4%
PERS		3201-3202	4,868,897.30	4,816,695.91	9,685,593.21	4,993,307.00	4,751,706.00	9,745,013.00	0.6%
OASDI/Medicare/Alternative		3301-3302	3,421,256.69	2,269,179.14	5,690,435.83	3,593,786.00	2,269,495.00	5,863,281.00	3.0%
Health and Welfare Benefits		3401-3402	855,344.76	515,045.58	1,370,390.34	800,488.00	419,267.00	1,219,755.00	-11.0%
Unemployment Insurance		3501-3502	105,969.20	28,436.46	134,405.66	133,703.00	148,519.00	282,222.00	110.0%
Workers' Compensation		3601-3602	2,317,852.39	928,981.18	3,246,833.57	2,256,691.00	930,887.00	3,187,578.00	-1.8%
OPEB, Allocated		3701-3702	1,518,148.21	626,462.49	2,144,610.70	2,362,971.00	1,041,905.00	3,404,876.00	58.8%
OPEB, Active Employees		3751-3752	683,655.71	368,640.23	1,052,295.94	(93,109.00)	8,048.00	(85,061.00)	-108.1%
Other Employee Benefits		3901-3902	90,117.00	0.00	90,117.00	0.00	127,403.00	127,403.00	41.4%
TOTAL, EMPLOYEE BENEFITS			31,209,799.67	32,492,030.72	63,701,830.39	30,672,614.00	32,386,131.00	63,058,745.00	-1.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	149,999.65	1,036,666.00	1,186,665.65	0.00	889,166.00	889,166.00	-25.1%
Books and Other Reference Materials		4200	120,813.70	309,768.94	430,582.64	61,495.00	136,049.00	197,544.00	-54.1%
Materials and Supplies		4300	1,755,169.66	3,078,672.22	4,833,841.88	2,054,799.00	2,805,859.00	4,860,658.00	0.6%
Noncapitalized Equipment		4400	284,882.02	367,903.74	652,785.76	160,070.00	210,716.00	370,786.00	-43.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,310,865.03	4,793,010.90	7,103,875.93	2,276,364.00	4,041,790.00	6,318,154.00	-11.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	12,805,060.00	12,805,060.00	0.00	12,815,060.00	12,815,060.00	0.1%
Travel and Conferences		5200	228,577.04	316,677.65	545,254.69	216,986.00	488,789.00	705,775.00	29.4%
Dues and Memberships		5300	114,184.94	13,225.00	127,409.94	128,679.00	13,955.00	142,634.00	11.9%
Insurance		5400 - 5450	1,305,985.00	0.00	1,305,985.00	1,371,278.00	0.00	1,371,278.00	5.0%
Operations and Housekeeping Services		5500	3,746,000.00	90,000.00	3,836,000.00	2,096,307.00	90,000.00	2,186,307.00	-43.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	880,909.27	921,059.01	1,801,968.28	782,720.00	988,186.00	1,770,906.00	-1.7%
Transfers of Direct Costs		5710	(41,648.80)	41,648.80	0.00	(9,507.00)	9,507.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(90,394.77)	0.00	(90,394.77)	(93,100.00)	0.00	(93,100.00)	3.0%
Professional/Consulting Services and Operating Expenditures		5800	4,106,981.77	3,921,985.37	8,028,967.14	4,056,817.00	3,185,589.00	7,242,406.00	-9.8%
Communications		5900	521,440.04	167,249.44	688,689.48	373,671.00	15,950.00	389,621.00	-43.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,772,034.49	18,276,905.27	29,048,939.76	8,923,851.00	17,607,036.00	26,530,887.00	-8.7%

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	136,625.00	136,625.00	0.00	109,725.00	109,725.00	-19.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	14,985.00	506,433.41	521,418.41	12,585.00	81,500.00	94,085.00	-82.0%
Equipment Replacement		6500	0.00	87,618.00	87,618.00	0.00	87,618.00	87,618.00	0.0%
TOTAL, CAPITAL OUTLAY			14,985.00	730,676.41	745,661.41	12,585.00	278,843.00	291,428.00	-60.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	3,168.00	3,168.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,695,196.00	0.00	3,695,196.00	3,695,196.00	0.00	3,695,196.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.0%
Other Debt Service - Principal		7439	0.00	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,695,196.00	143,168.00	3,838,364.00	3,695,196.00	140,000.00	3,835,196.00	-0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,143,639.15)	1,143,639.15	0.00	(931,663.00)	931,663.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(667,954.62)	0.00	(667,954.62)	(858,352.00)	0.00	(858,352.00)	28.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,811,593.77)	1,143,639.15	(667,954.62)	(1,790,015.00)	931,663.00	(858,352.00)	28.5%
TOTAL, EXPENDITURES									
			176,050,712.74	108,229,564.34	284,280,277.08	174,705,828.00	103,757,075.00	278,462,903.00	-2.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(44,259,928.20)	44,259,928.20	0.00	(42,388,898.00)	42,388,898.00	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			(44,259,928.20)	44,259,928.20	0.00	(42,388,898.00)	42,388,898.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(44,394,928.20)	44,259,928.20	(135,000.00)	(42,523,898.00)	42,388,898.00	(135,000.00)	0.0%

			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	204,524,804.00	1,404,908.00	205,929,712.00	207,883,450.00	1,404,908.00	209,288,358.00	1.6%
2) Federal Revenue		8100-8299	1,419,536.00	19,115,334.47	20,534,870.47	550,000.00	18,511,205.00	19,061,205.00	-7.2%
3) Other State Revenue		8300-8599	5,816,734.00	26,414,033.06	32,230,767.06	7,267,376.00	25,158,861.00	32,426,237.00	0.6%
4) Other Local Revenue		8600-8799	3,976,685.65	16,214,810.34	20,191,495.99	3,757,426.00	17,191,478.00	20,948,904.00	3.8%
5) TOTAL, REVENUES			215,737,759.65	63,149,085.87	278,886,845.52	219,458,252.00	62,266,452.00	281,724,704.00	1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		105,747,257.68	68,922,851.75	174,670,109.43	105,368,860.00	69,688,041.00	175,056,901.00	0.2%
2) Instruction - Related Services	2000-2999		25,412,433.00	12,529,647.74	37,942,080.74	25,535,057.00	11,188,167.00	36,723,224.00	-3.2%
3) Pupil Services	3000-3999		14,567,206.55	15,784,982.04	30,352,188.59	14,899,976.00	13,740,474.00	28,640,450.00	-5.6%
4) Ancillary Services	4000-4999		696,441.81	26,543.52	722,985.33	782,296.00	20,335.00	802,631.00	11.0%
5) Community Services	5000-5999		14,472.00	0.00	14,472.00	14,458.00	0.00	14,458.00	-0.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,031,458.98	1,859,013.15	11,890,472.13	11,777,912.00	1,463,585.00	13,241,497.00	11.4%
8) Plant Services	8000-8999		15,886,246.72	8,963,358.14	24,849,604.86	12,632,073.00	7,516,473.00	20,148,546.00	-18.9%
9) Other Outgo	9000-9999	Except 7600-7699	3,695,196.00	143,168.00	3,838,364.00	3,695,196.00	140,000.00	3,835,196.00	-0.1%
10) TOTAL, EXPENDITURES			176,050,712.74	108,229,564.34	284,280,277.08	174,705,828.00	103,757,075.00	278,462,903.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			39,687,046.91	(45,080,478.47)	(5,393,431.56)	44,752,424.00	(41,490,623.00)	3,261,801.00	-160.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(44,259,928.20)	44,259,928.20	0.00	(42,388,898.00)	42,388,898.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,394,928.20)	44,259,928.20	(135,000.00)	(42,523,898.00)	42,388,898.00	(135,000.00)	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,707,881.29)	(820,550.27)	(5,528,431.56)	2,228,526.00	898,275.00	3,126,801.00	-156.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,605,371.56	4,878,822.98	23,484,194.54	13,897,490.27	4,058,272.71	17,955,762.98	-23.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,605,371.56	4,878,822.98	23,484,194.54	13,897,490.27	4,058,272.71	17,955,762.98	-23.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,605,371.56	4,878,822.98	23,484,194.54	13,897,490.27	4,058,272.71	17,955,762.98	-23.5%
2) Ending Balance, June 30 (E + F1e)			13,897,490.27	4,058,272.71	17,955,762.98	16,126,016.27	4,956,547.71	21,082,563.98	17.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	4,019.33	0.00	4,019.33	4,019.33	0.00	4,019.33	0.0%
Prepaid Items		9713	46,242.98	0.00	46,242.98	46,242.98	0.00	46,242.98	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,058,272.71	4,058,272.71	0.00	4,956,547.71	4,956,547.71	22.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,058,273.00	0.00	4,058,273.00	8,395,137.00	0.00	8,395,137.00	106.9%
Unassigned/Unappropriated Amount		9790	9,688,954.96	0.00	9,688,954.96	7,580,616.96	0.00	7,580,616.96	-21.8%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	741,564.37	746,672.37
6300	Lottery: Instructional Materials	544,348.35	372,854.35
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	42,569.01	42,569.01
7085	Learning Communities for School Success Program	29,778.42	376,289.42
7311	Classified School Employee Professional Development Block Grant	86,941.50	86,941.50
7510	Low-Performing Students Block Grant	1,188,149.00	1,188,149.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	738,351.78	4,738.78
9010	Other Restricted Local	686,570.28	2,138,333.28
Total, Restricted Balance		4,058,272.71	4,956,547.71

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	1,015,470.00	1,015,470.00	0.0%
3) Other State Revenue		8300-8599	2,759,173.00	2,826,186.00	2.4%
4) Other Local Revenue		8600-8799	383,129.00	186,197.00	-51.4%
5) TOTAL, REVENUES			4,157,772.00	4,027,853.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,152,979.23	1,522,825.00	32.1%
2) Classified Salaries		2000-2999	973,002.25	1,071,610.00	10.1%
3) Employee Benefits		3000-3999	793,002.06	824,119.00	3.9%
4) Books and Supplies		4000-4999	129,295.70	65,856.00	-49.1%
5) Services and Other Operating Expenditures		5000-5999	873,583.76	664,589.00	-23.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	116,624.00	54,389.00	-53.4%
9) TOTAL, EXPENDITURES			4,038,487.00	4,203,388.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			119,285.00	(175,535.00)	-247.2%
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)			119,285.00	(175,535.00)	-247.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,659.03	175,944.03	210.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,659.03	175,944.03	210.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,659.03	175,944.03	210.5%
2) Ending Balance, June 30 (E + F1e)			175,944.03	409.03	-99.8%
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	9,134.00	29,245.00	220.2%
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	226,810.03	6,164.03	-97.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(60,000.00)	(35,000.00)	-41.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	507,306.97		
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	65,720.90		
4) Due from Grantor Government		9290	1,388.69		
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			574,416.56		
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	1,070,500.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,070,500.00		
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)			(496,083.44)		

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	1,015,470.00	1,015,470.00	0.0%
TOTAL, FEDERAL REVENUE			1,015,470.00	1,015,470.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	651,588.00	651,588.00	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	1,905,751.00	1,952,653.00	2.5%
All Other State Revenue	All Other	8590	201,834.00	221,945.00	10.0%
TOTAL, OTHER STATE REVENUE			2,759,173.00	2,826,186.00	2.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,250.00	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	48,350.00	25,500.00	-47.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	324,529.00	160,697.00	-50.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			383,129.00	186,197.00	-51.4%
TOTAL, REVENUES			4,157,772.00	4,027,853.00	-3.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	624,048.16	590,027.00	-5.5%
Certificated Pupil Support Salaries		1200	55,000.00	30,000.00	-45.5%
Certificated Supervisors' and Administrators' Salaries		1300	98,888.68	98,712.00	-0.2%
Other Certificated Salaries		1900	375,042.39	804,086.00	114.4%
TOTAL, CERTIFICATED SALARIES			1,152,979.23	1,522,825.00	32.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	93,559.48	109,518.00	17.1%
Classified Support Salaries		2200	531,352.98	573,249.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	44,103.00	45,170.00	2.4%
Clerical, Technical and Office Salaries		2400	287,163.74	315,173.00	9.8%
Other Classified Salaries		2900	16,823.05	28,500.00	69.4%
TOTAL, CLASSIFIED SALARIES			973,002.25	1,071,610.00	10.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	393,510.24	410,028.00	4.2%
PERS		3201-3202	206,404.09	215,892.00	4.6%
OASDI/Medicare/Alternative		3301-3302	92,929.12	97,091.00	4.5%
Health and Welfare Benefits		3401-3402	20,491.71	8,573.00	-58.2%
Unemployment Insurance		3501-3502	1,129.48	2,521.00	123.2%
Workers' Compensation		3601-3602	38,190.80	40,130.00	5.1%
OPEB, Allocated		3701-3702	27,131.63	40,035.00	47.6%
OPEB, Active Employees		3751-3752	13,214.99	6,920.00	-47.6%
Other Employee Benefits		3901-3902	0.00	2,929.00	New
TOTAL, EMPLOYEE BENEFITS			793,002.06	824,119.00	3.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	30,877.12	10,000.00	-67.6%
Materials and Supplies		4300	93,500.58	54,856.00	-41.3%
Noncapitalized Equipment		4400	4,918.00	1,000.00	-79.7%
TOTAL, BOOKS AND SUPPLIES			129,295.70	65,856.00	-49.1%

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	7,150.00	6,350.00	-11.2%
Dues and Memberships		5300	2,710.00	1,900.00	-29.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	150,416.14	125,000.00	-16.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,100.00	6,100.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,583.77	4,100.00	-10.6%
Professional/Consulting Services and Operating Expenditures		5800	687,123.85	509,639.00	-25.8%
Communications		5900	15,500.00	11,500.00	-25.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			873,583.76	664,589.00	-23.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			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	116,624.00	54,389.00	-53.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			116,624.00	54,389.00	-53.4%
TOTAL, EXPENDITURES			4,038,487.00	4,203,388.00	4.1%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,015,470.00	1,015,470.00	0.0%
3) Other State Revenue		8300-8599	2,759,173.00	2,826,186.00	2.4%
4) Other Local Revenue		8600-8799	383,129.00	186,197.00	-51.4%
5) TOTAL, REVENUES			4,157,772.00	4,027,853.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,540,828.61	1,470,063.00	-4.6%
2) Instruction - Related Services	2000-2999		1,025,712.87	1,538,776.00	50.0%
3) Pupil Services	3000-3999		693,365.93	506,776.00	-26.9%
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		116,624.00	54,389.00	-53.4%
8) Plant Services	8000-8999		661,955.59	633,384.00	-4.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,038,487.00	4,203,388.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			119,285.00	(175,535.00)	-247.2%
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)			119,285.00	(175,535.00)	-247.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,659.03	175,944.03	210.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,659.03	175,944.03	210.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,659.03	175,944.03	210.5%
2) Ending Balance, June 30 (E + F1e)			175,944.03	409.03	-99.8%
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	9,134.00	29,245.00	220.2%
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	226,810.03	6,164.03	-97.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(60,000.00)	(35,000.00)	-41.7%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6371	CalWORKs for ROCP or Adult Education	0.00	20,111.00
9010	Other Restricted Local	9,134.00	9,134.00
Total, Restricted Balance		9,134.00	29,245.00

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	1,343,820.00	1,345,925.00	0.2%
3) Other State Revenue		8300-8599	4,116,380.43	4,144,255.00	0.7%
4) Other Local Revenue		8600-8799	381,706.29	393,475.00	3.1%
5) TOTAL, REVENUES			5,841,906.72	5,883,655.00	0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,795,310.80	1,748,089.00	-2.6%
2) Classified Salaries		2000-2999	1,555,245.36	1,716,310.00	10.4%
3) Employee Benefits		3000-3999	1,176,880.50	1,184,436.00	0.6%
4) Books and Supplies		4000-4999	69,979.11	28,378.00	-59.4%
5) Services and Other Operating Expenditures		5000-5999	1,008,391.33	964,556.00	-4.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	240,100.62	362,733.00	51.1%
9) TOTAL, EXPENDITURES			5,845,907.72	6,004,502.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,001.00)	(120,847.00)	2920.4%
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	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,001.00)	(120,847.00)	2920.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,858.81	123,857.81	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,858.81	123,857.81	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,858.81	123,857.81	-3.1%
2) Ending Balance, June 30 (E + F1e)			123,857.81	3,010.81	-97.6%
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	123,857.81	3,380.27	-97.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(369.46)	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	618,174.51		
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	5,653.58		
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			623,828.09		
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	1,177,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,177,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(553,171.91)		

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	1,343,820.00	1,345,925.00	0.2%
TOTAL, FEDERAL REVENUE			1,343,820.00	1,345,925.00	0.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,906,167.43	3,934,042.00	0.7%
All Other State Revenue	All Other	8590	210,213.00	210,213.00	0.0%
TOTAL, OTHER STATE REVENUE			4,116,380.43	4,144,255.00	0.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	6,277.57	1,000.00	-84.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	9,879.00	11,000.00	11.3%
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	365,549.72	381,475.00	4.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			381,706.29	393,475.00	3.1%
TOTAL, REVENUES			5,841,906.72	5,883,655.00	0.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,507,269.70	1,459,965.00	-3.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	288,041.10	288,124.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,795,310.80	1,748,089.00	-2.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	965,492.87	1,014,436.00	5.1%
Classified Support Salaries		2200	101,476.45	105,533.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	234,157.15	259,231.00	10.7%
Other Classified Salaries		2900	254,118.89	337,110.00	32.7%
TOTAL, CLASSIFIED SALARIES			1,555,245.36	1,716,310.00	10.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	483,987.83	454,444.00	-6.1%
PERS		3201-3202	363,889.22	400,008.00	9.9%
OASDI/Medicare/Alternative		3301-3302	157,965.12	165,217.00	4.6%
Health and Welfare Benefits		3401-3402	44,968.06	27,024.00	-39.9%
Unemployment Insurance		3501-3502	1,641.56	5,046.00	207.4%
Workers' Compensation		3601-3602	58,904.52	59,576.00	1.1%
OPEB, Allocated		3701-3702	38,194.01	72,136.00	88.9%
OPEB, Active Employees		3751-3752	27,330.18	985.00	-96.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,176,880.50	1,184,436.00	0.6%
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	67,134.73	22,478.00	-66.5%
Noncapitalized Equipment		4400	2,844.38	5,900.00	107.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			69,979.11	28,378.00	-59.4%

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	13,500.00	7,750.00	-42.6%
Dues and Memberships		5300	600.00	600.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	51,092.30	56,000.00	9.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	3,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,478.00	1,500.00	-39.5%
Professional/Consulting Services and Operating Expenditures		5800	932,434.50	890,506.00	-4.5%
Communications		5900	5,286.53	5,200.00	-1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,008,391.33	964,556.00	-4.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	240,100.62	362,733.00	51.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			240,100.62	362,733.00	51.1%
TOTAL, EXPENDITURES			5,845,907.72	6,004,502.00	2.7%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,343,820.00	1,345,925.00	0.2%
3) Other State Revenue		8300-8599	4,116,380.43	4,144,255.00	0.7%
4) Other Local Revenue		8600-8799	381,706.29	393,475.00	3.1%
5) TOTAL, REVENUES			5,841,906.72	5,883,655.00	0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,419,762.88	4,397,245.00	-0.5%
2) Instruction - Related Services	2000-2999		990,574.32	1,043,411.00	5.3%
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		240,100.62	362,733.00	51.1%
8) Plant Services	8000-8999		195,469.90	201,113.00	2.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,845,907.72	6,004,502.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,001.00)	(120,847.00)	2920.4%
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	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)			(4,001.00)	(120,847.00)	2920.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,858.81	123,857.81	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,858.81	123,857.81	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,858.81	123,857.81	-3.1%
2) Ending Balance, June 30 (E + F1e)			123,857.81	3,010.81	-97.6%
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	123,857.81	3,380.27	-97.3%
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	(369.46)	New

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	32,477.54	0.00
9010	Other Restricted Local	91,380.27	3,380.27
Total, Restricted Balance		123,857.81	3,380.27

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	5,105,000.00	6,445,000.00	26.2%
3) Other State Revenue		8300-8599	365,000.00	480,500.00	31.6%
4) Other Local Revenue		8600-8799	492,675.00	600,175.00	21.8%
5) TOTAL, REVENUES			5,962,675.00	7,525,675.00	26.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,731,382.00	4,545,726.00	-3.9%
3) Employee Benefits		3000-3999	1,577,935.00	1,773,579.00	12.4%
4) Books and Supplies		4000-4999	2,010,366.00	2,277,166.00	13.3%
5) Services and Other Operating Expenditures		5000-5999	150,206.00	226,900.00	51.1%
6) Capital Outlay		6000-6999	104,480.00	155,000.00	48.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	311,230.00	441,230.00	41.8%
9) TOTAL, EXPENDITURES			8,885,599.00	9,419,601.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,922,924.00)	(1,893,926.00)	-35.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	135,000.00	135,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			135,000.00	135,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,787,924.00)	(1,758,926.00)	-36.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,203,294.39	2,415,370.39	-53.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,203,294.39	2,415,370.39	-53.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,203,294.39	2,415,370.39	-53.6%
2) Ending Balance, June 30 (E + F1e)			2,415,370.39	656,444.39	-72.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	99,821.90	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,323,075.49	656,444.39	-71.7%
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	(9,977.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,407,142.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,450.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	379,883.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	99,821.90		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,889,297.62		
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	0.01		
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			0.01		
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)			3,889,297.61		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,105,000.00	6,445,000.00	26.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,105,000.00	6,445,000.00	26.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	365,000.00	480,500.00	31.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			365,000.00	480,500.00	31.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	398,675.00	493,826.00	23.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	90,000.00	89,349.00	-0.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,000.00	17,000.00	325.0%
TOTAL, OTHER LOCAL REVENUE			492,675.00	600,175.00	21.8%
TOTAL, REVENUES			5,962,675.00	7,525,675.00	26.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,785,375.00	3,636,833.00	-3.9%
Classified Supervisors' and Administrators' Salaries		2300	628,865.00	644,161.00	2.4%
Clerical, Technical and Office Salaries		2400	245,705.00	252,237.00	2.7%
Other Classified Salaries		2900	71,437.00	12,495.00	-82.5%
TOTAL, CLASSIFIED SALARIES			4,731,382.00	4,545,726.00	-3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	931,954.00	1,074,309.00	15.3%
OASDI/Medicare/Alternative		3301-3302	355,623.00	407,616.00	14.6%
Health and Welfare Benefits		3401-3402	90,238.00	63,006.00	-30.2%
Unemployment Insurance		3501-3502	2,281.00	8,185.00	258.8%
Workers' Compensation		3601-3602	81,501.00	96,913.00	18.9%
OPEB, Allocated		3701-3702	58,653.00	123,064.00	109.8%
OPEB, Active Employees		3751-3752	57,685.00	486.00	-99.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,577,935.00	1,773,579.00	12.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	204,366.00	194,666.00	-4.7%
Noncapitalized Equipment		4400	31,000.00	57,500.00	85.5%
Food		4700	1,775,000.00	2,025,000.00	14.1%
TOTAL, BOOKS AND SUPPLIES			2,010,366.00	2,277,166.00	13.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,406.00	10,100.00	-34.4%
Dues and Memberships		5300	2,000.00	2,000.00	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	40,000.00	40,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,300.00	166,300.00	95.0%
Communications		5900	2,500.00	3,500.00	40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,206.00	226,900.00	51.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	104,480.00	155,000.00	48.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			104,480.00	155,000.00	48.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	311,230.00	441,230.00	41.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			311,230.00	441,230.00	41.8%
TOTAL, EXPENDITURES			8,885,599.00	9,419,601.00	6.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	135,000.00	135,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			135,000.00	135,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			135,000.00	135,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,105,000.00	6,445,000.00	26.2%
3) Other State Revenue		8300-8599	365,000.00	480,500.00	31.6%
4) Other Local Revenue		8600-8799	492,675.00	600,175.00	21.8%
5) TOTAL, REVENUES			5,962,675.00	7,525,675.00	26.2%
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		8,574,369.00	8,978,371.00	4.7%
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		311,230.00	441,230.00	41.8%
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			8,885,599.00	9,419,601.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,922,924.00)	(1,893,926.00)	-35.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	135,000.00	135,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			135,000.00	135,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,787,924.00)	(1,758,926.00)	-36.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,203,294.39	2,415,370.39	-53.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,203,294.39	2,415,370.39	-53.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,203,294.39	2,415,370.39	-53.6%
2) Ending Balance, June 30 (E + F1e)			2,415,370.39	656,444.39	-72.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	99,821.90	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,323,075.49	656,444.39	-71.7%
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	(9,977.00)	0.00	-100.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	92,897.56	1.46
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	824,742.60	70,076.60
5330	Child Nutrition: Summer Food Service Program Operations	1,392,947.79	573,832.79
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	0.00	46.00
9010	Other Restricted Local	12,487.54	12,487.54
Total, Restricted Balance		2,323,075.49	656,444.39

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	5,018,144.00	3,500,000.00	-30.3%
5) TOTAL, REVENUES			5,018,144.00	3,500,000.00	-30.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	388,249.00	401,116.00	3.3%
3) Employee Benefits		3000-3999	127,203.00	127,405.00	0.2%
4) Books and Supplies		4000-4999	1,878,473.00	2,531,670.00	34.8%
5) Services and Other Operating Expenditures		5000-5999	191,917.00	17,263.00	-91.0%
6) Capital Outlay		6000-6999	93,260,430.00	96,043,430.00	3.0%
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			95,846,272.00	99,120,884.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(90,828,128.00)	(95,620,884.00)	5.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	170,000,000.00	New
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	170,000,000.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(90,828,128.00)	74,379,116.00	-181.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228,427,550.95	137,599,422.95	-39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228,427,550.95	137,599,422.95	-39.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228,427,550.95	137,599,422.95	-39.8%
2) Ending Balance, June 30 (E + F1e)			137,599,422.95	211,978,538.95	54.1%
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	137,599,422.95	211,978,538.95	54.1%
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	146,437,362.46		
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			146,437,362.46		
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	220,623.58		
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			220,623.58		
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)			146,216,738.88		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,018,144.00	3,500,000.00	-30.3%
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			5,018,144.00	3,500,000.00	-30.3%
TOTAL, REVENUES			5,018,144.00	3,500,000.00	-30.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	276,436.00	286,827.00	3.8%
Clerical, Technical and Office Salaries		2400	111,813.00	114,289.00	2.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			388,249.00	401,116.00	3.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	77,893.00	76,843.00	-1.3%
OASDI/Medicare/Alternative		3301-3302	30,306.00	32,618.00	7.6%
Health and Welfare Benefits		3401-3402	3,952.00	1,428.00	-63.9%
Unemployment Insurance		3501-3502	194.00	1,414.00	628.9%
Workers' Compensation		3601-3602	7,750.00	8,238.00	6.3%
OPEB, Allocated		3701-3702	4,848.00	6,864.00	41.6%
OPEB, Active Employees		3751-3752	2,260.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			127,203.00	127,405.00	0.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,588,256.00	451,194.00	-71.6%
Noncapitalized Equipment		4400	290,217.00	2,080,476.00	616.9%
TOTAL, BOOKS AND SUPPLIES			1,878,473.00	2,531,670.00	34.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,372.00	New
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	2,521.00	2,522.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	189,396.00	12,369.00	-93.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			191,917.00	17,263.00	-91.0%
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	92,463,471.00	95,987,146.00	3.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	796,959.00	56,284.00	-92.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			93,260,430.00	96,043,430.00	3.0%
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			95,846,272.00	99,120,884.00	3.4%

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	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	170,000,000.00	New
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	170,000,000.00	New
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	170,000,000.00	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	5,018,144.00	3,500,000.00	-30.3%
5) TOTAL, REVENUES			5,018,144.00	3,500,000.00	-30.3%
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		95,846,272.00	99,120,884.00	3.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			95,846,272.00	99,120,884.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(90,828,128.00)	(95,620,884.00)	5.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	170,000,000.00	New
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	170,000,000.00	New

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(90,828,128.00)	74,379,116.00	-181.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228,427,550.95	137,599,422.95	-39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228,427,550.95	137,599,422.95	-39.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228,427,550.95	137,599,422.95	-39.8%
2) Ending Balance, June 30 (E + F1e)			137,599,422.95	211,978,538.95	54.1%
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	137,599,422.95	211,978,538.95	54.1%
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	137,599,422.95	211,978,538.95
Total, Restricted Balance		137,599,422.95	211,978,538.95

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,671,111.00	2,815,000.00	5.4%
5) TOTAL, REVENUES			2,671,111.00	2,815,000.00	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	266,969.00	372,500.00	39.5%
6) Capital Outlay		6000-6999	24,391.00	200,000.00	720.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,667,776.00	1,669,060.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,959,136.00	2,241,560.00	14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			711,975.00	573,440.00	-19.5%
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)			711,975.00	573,440.00	-19.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,940,587.61	3,652,562.61	24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,940,587.61	3,652,562.61	24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,940,587.61	3,652,562.61	24.2%
2) Ending Balance, June 30 (E + F1e)			3,652,562.61	4,226,002.61	15.7%
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	3,652,562.61	4,226,002.61	15.7%
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	3,581,869.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	362,203.40		
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			3,944,072.58		
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	10,362.00		
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			10,362.00		
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)			3,933,710.58		

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	60,000.00	65,000.00	8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,611,111.00	2,750,000.00	5.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,671,111.00	2,815,000.00	5.4%
TOTAL, REVENUES			2,671,111.00	2,815,000.00	5.4%

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	53,848.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	78,333.00	82,500.00	5.3%
Professional/Consulting Services and Operating Expenditures		5800	134,788.00	290,000.00	115.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			266,969.00	372,500.00	39.5%
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	24,391.00	200,000.00	720.0%
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			24,391.00	200,000.00	720.0%
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	549,060.00	549,060.00	0.0%
Other Debt Service - Principal		7439	1,118,716.00	1,120,000.00	0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,667,776.00	1,669,060.00	0.1%
TOTAL, EXPENDITURES			1,959,136.00	2,241,560.00	14.4%

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	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	2,671,111.00	2,815,000.00	5.4%
5) TOTAL, REVENUES			2,671,111.00	2,815,000.00	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		78,333.00	82,500.00	5.3%
8) Plant Services	8000-8999		213,027.00	490,000.00	130.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,667,776.00	1,669,060.00	0.1%
10) TOTAL, EXPENDITURES			1,959,136.00	2,241,560.00	14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			711,975.00	573,440.00	-19.5%
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)			711,975.00	573,440.00	-19.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,940,587.61	3,652,562.61	24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,940,587.61	3,652,562.61	24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,940,587.61	3,652,562.61	24.2%
2) Ending Balance, June 30 (E + F1e)			3,652,562.61	4,226,002.61	15.7%
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	3,652,562.61	4,226,002.61	15.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	3,652,562.61	4,226,002.61
Total, Restricted Balance		3,652,562.61	4,226,002.61

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	0.00	-100.0%
5) TOTAL, REVENUES			2,500.00	0.00	-100.0%
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)			2,500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,812.77	4,312.77	137.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,812.77	4,312.77	137.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,812.77	4,312.77	137.9%
2) Ending Balance, June 30 (E + F1e)			4,312.77	4,312.77	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	4,312.77	4,312.77	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	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	3,571.66		
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			3,571.66		
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)			3,571.66		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	0.00	-100.0%
TOTAL, REVENUES			2,500.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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%
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					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	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	2,500.00	0.00	-100.0%
5) TOTAL, REVENUES			2,500.00	0.00	-100.0%
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)			2,500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,812.77	4,312.77	137.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,812.77	4,312.77	137.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,812.77	4,312.77	137.9%
2) Ending Balance, June 30 (E + F1e)			4,312.77	4,312.77	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	4,312.77	4,312.77	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	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
7710	State School Facilities Projects	4,312.77	4,312.77
Total, Restricted Balance		4,312.77	4,312.77

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,467.00	124,000.00	119.6%
5) TOTAL, REVENUES			56,467.00	124,000.00	119.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			56,467.00	124,000.00	119.6%
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	6,111,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,111,000.00	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)			6,167,467.00	124,000.00	-98.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,352.00	6,624,819.00	1348.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,352.00	6,624,819.00	1348.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,352.00	6,624,819.00	1348.5%
2) Ending Balance, June 30 (E + F1e)			6,624,819.00	6,748,819.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,624,819.00	6,748,819.00	1.9%
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			2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Resource Codes	Object Codes				
G. ASSETS					
1) Cash					
a) in County Treasury	9110		6,601,903.57		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			6,601,903.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,601,903.57		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	56,467.00	124,000.00	119.6%
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			56,467.00	124,000.00	119.6%
TOTAL, REVENUES			56,467.00	124,000.00	119.6%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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%
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					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	6,111,000.00	0.00	-100.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			6,111,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,111,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,467.00	124,000.00	119.6%
5) TOTAL, REVENUES			56,467.00	124,000.00	119.6%
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		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)			56,467.00	124,000.00	119.6%
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	6,111,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,111,000.00	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)			6,167,467.00	124,000.00	-98.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,352.00	6,624,819.00	1348.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,352.00	6,624,819.00	1348.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,352.00	6,624,819.00	1348.5%
2) Ending Balance, June 30 (E + F1e)			6,624,819.00	6,748,819.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,624,819.00	6,748,819.00	1.9%
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	6,624,819.00	6,748,819.00
Total, Restricted Balance		6,624,819.00	6,748,819.00

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	2,161,672.00	2,161,672.00	0.0%
3) Other State Revenue		8300-8599	136,300.00	136,300.00	0.0%
4) Other Local Revenue		8600-8799	18,698,382.00	18,698,382.00	0.0%
5) TOTAL, REVENUES			20,996,354.00	20,996,354.00	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	32,051,585.00	32,051,585.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,051,585.00	32,051,585.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,055,231.00)	(11,055,231.00)	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)			(11,055,231.00)	(11,055,231.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,175,116.59	15,119,885.59	-42.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,175,116.59	15,119,885.59	-42.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,175,116.59	15,119,885.59	-42.2%
2) Ending Balance, June 30 (E + F1e)			15,119,885.59	4,064,654.59	-73.1%
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	15,119,885.59	4,064,654.59	-73.1%
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	44,837,444.17		
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			44,837,444.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			44,837,444.17		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	2,161,672.00	2,161,672.00	0.0%
TOTAL, FEDERAL REVENUE			2,161,672.00	2,161,672.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	136,300.00	136,300.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			136,300.00	136,300.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	16,742,682.00	16,742,682.00	0.0%
Unsecured Roll		8612	943,100.00	943,100.00	0.0%
Prior Years' Taxes		8613	158,000.00	158,000.00	0.0%
Supplemental Taxes		8614	689,500.00	689,500.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	165,100.00	165,100.00	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			18,698,382.00	18,698,382.00	0.0%
TOTAL, REVENUES			20,996,354.00	20,996,354.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,612,985.00	1,612,985.00	0.0%
Bond Interest and Other Service Charges		7434	30,438,600.00	30,438,600.00	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)			32,051,585.00	32,051,585.00	0.0%
TOTAL, EXPENDITURES			32,051,585.00	32,051,585.00	0.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,161,672.00	2,161,672.00	0.0%
3) Other State Revenue		8300-8599	136,300.00	136,300.00	0.0%
4) Other Local Revenue		8600-8799	18,698,382.00	18,698,382.00	0.0%
5) TOTAL, REVENUES			20,996,354.00	20,996,354.00	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	32,051,585.00	32,051,585.00	0.0%
10) TOTAL, EXPENDITURES			32,051,585.00	32,051,585.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,055,231.00)	(11,055,231.00)	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)			(11,055,231.00)	(11,055,231.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,175,116.59	15,119,885.59	-42.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,175,116.59	15,119,885.59	-42.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,175,116.59	15,119,885.59	-42.2%
2) Ending Balance, June 30 (E + F1e)			15,119,885.59	4,064,654.59	-73.1%
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	15,119,885.59	4,064,654.59	-73.1%
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	15,119,885.59	4,064,654.59
Total, Restricted Balance		15,119,885.59	4,064,654.59

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)	18,696.76	18,696.76	18,696.76	18,592.81	18,592.81	18,592.81
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)	18,696.76	18,696.76	18,696.76	18,592.81	18,592.81	18,592.81
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,696.76	18,696.76	18,696.76	18,592.81	18,592.81	18,592.81
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			16,522,838.00	1,221,709.79	6,793,257.79	24,040,851.79	7,902,632.79	(1,963,577.21)	11,947,367.79	8,335,760.79
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,623,263.00	5,623,263.00	31,279,792.00	10,121,874.00	10,121,874.00	18,183,066.00	10,121,874.00	8,653,629.00
Property Taxes	8020-8079		306,369.00	2,252,448.00	1,863,215.00	0.00	461,686.00	22,494,443.00	(113,458.00)	2,264,471.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(1,846,204.00)	(568,062.00)	(568,062.00)	(14,247.00)	(715,125.00)
Federal Revenue	8100-8299		47,740.00	1,110,900.00	28,458.00	663,476.00	410,698.00	602,016.00	1,631,488.00	85,482.00
Other State Revenue	8300-8599		15,732.00	24,083.00	591,206.00	627,174.00	763,184.00	924,217.00	1,097,589.00	914,339.00
Other Local Revenue	8600-8799		588,724.00	914,713.00	1,110,563.00	1,082,165.00	1,549,647.00	3,568,464.00	1,374,773.00	247,162.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,581,828.00	9,925,407.00	34,873,234.00	10,648,485.00	12,739,027.00	45,204,144.00	14,098,019.00	11,449,958.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,017,907.00	2,297,667.00	11,974,885.00	12,577,407.00	12,577,407.00	12,577,407.00	12,577,407.00	12,577,407.00
Classified Salaries	2000-2999		2,525,218.40	2,595,259.00	4,367,415.00	4,367,415.00	4,367,415.00	4,367,415.00	4,367,415.00	4,367,415.00
Employee Benefits	3000-3999		1,164,611.81	1,556,753.00	4,980,770.00	4,980,770.00	4,980,770.00	4,980,770.00	4,980,770.00	4,980,770.00
Books and Supplies	4000-4999		55,224.00	245,093.00	379,885.00	601,908.00	665,220.00	448,394.00	349,965.00	414,966.00
Services	5000-5999		897,151.00	710,068.00	1,609,376.00	4,161,834.00	1,531,471.00	2,448,973.00	3,170,022.00	2,693,093.00
Capital Outlay	6000-6599		0.00	0.00	0.00	22,392.00	5,601.00	16,968.00	39,941.00	0.00
Other Outgo	7000-7499		0.00	4,609.00	(30,951.00)	2,305.00	2,305.00	1,177,602.00	7,777.00	2,305.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			6,660,112.21	7,409,449.00	23,281,380.00	26,714,031.00	24,130,189.00	26,017,529.00	25,493,297.00	25,035,956.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	24,446,721.00	79,889.00	5,842.00	150.00	0.00	0.00	(141.00)	0.00	0.00
Accounts Receivable	9200-9299	15,013,920.00	674,485.00	3,515,095.00	857,430.00	1,104,458.00	4,589.00	220,182.00	4,891.00	0.00
Due From Other Funds	9310	2,849,040.00	0.00	600,492.00	0.00	102,047.00	0.00	(864,000.00)	763,000.00	0.00
Stores	9320	11,469.00	558.00	358.00	277.00	3,747.00	781.00	169.00	689.00	168.00
Prepaid Expenditures	9330	23,265.00	1,699.00	0.00	(22,977.00)	0.00	0.00	0.00	1,700.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		42,344,415.00	756,631.00	4,121,787.00	834,880.00	1,210,252.00	5,370.00	(643,790.00)	770,280.00	168.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	18,451,946.00	15,979,475.00	1,064,436.00	(4,820,860.00)	876,410.00	(1,519,582.00)	4,631,880.00	(7,013,391.00)	(3,168,601.00)
Due To Other Funds	9610	1,761.00	0.00	1,761.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	406,515.00	0.00	0.00	0.00	406,515.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		18,860,222.00	15,979,475.00	1,066,197.00	(4,820,860.00)	1,282,925.00	(1,519,582.00)	4,631,880.00	(7,013,391.00)	(3,168,601.00)
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		23,484,193.00	(15,222,844.00)	3,055,590.00	5,655,740.00	(72,673.00)	1,524,952.00	(5,275,670.00)	7,783,671.00	3,168,769.00
E. NET INCREASE/DECREASE (B - C + D)			(15,301,128.21)	5,571,548.00	17,247,594.00	(16,138,219.00)	(9,866,210.00)	13,910,945.00	(3,611,607.00)	(10,417,229.00)
F. ENDING CASH (A + E)			1,221,709.79	6,793,257.79	24,040,851.79	7,902,632.79	(1,963,577.21)	11,947,367.79	8,335,760.79	(2,081,468.21)
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		(2,081,468.21)	19,434,196.79	30,503,258.79	29,687,603.79				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	17,521,282.00	8,356,926.00	8,356,926.00	1,356,926.00	8,845,609.00		144,166,304.00	144,166,304.00
Property Taxes	8020-8079	17,361,892.00	16,635,236.00	4,446,899.00	3,368,945.00			71,342,146.00	71,342,146.00
Miscellaneous Funds	8080-8099	(715,125.00)	(715,125.00)	(715,125.00)	(363,017.00)			(6,220,092.00)	(6,220,092.00)
Federal Revenue	8100-8299	3,340,195.00	3,340,369.00	3,190,902.00	2,697,466.00	1,912,015.00		19,061,205.00	19,061,205.00
Other State Revenue	8300-8599	5,656,871.00	4,393,220.00	3,878,562.00	5,147,291.00	8,392,769.00		32,426,237.00	32,426,237.00
Other Local Revenue	8600-8799	2,126,776.00	2,436,763.00	2,158,862.00	1,790,722.00	1,999,570.00		20,948,904.00	20,948,904.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00				0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00				0.00	0.00
TOTAL RECEIPTS		45,291,891.00	34,447,389.00	21,317,026.00	13,998,333.00	21,149,963.00	0.00	281,724,704.00	281,724,704.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,577,407.00	12,577,407.00	12,577,407.00	12,577,407.00	329,598.00		129,816,720.00	129,816,720.00
Classified Salaries	2000-2999	4,367,415.00	4,367,415.00	4,367,415.00	4,367,415.00	675,497.60		49,470,125.00	49,470,125.00
Employee Benefits	3000-3999	4,980,770.00	4,980,770.00	4,980,770.00	4,980,770.00	10,529,680.19		63,058,745.00	63,058,745.00
Books and Supplies	4000-4999	367,776.00	430,857.00	216,762.00	481,367.00	1,660,737.00		6,318,154.00	6,318,154.00
Services	5000-5999	2,232,285.00	1,632,620.00	588,513.00	2,790,059.00	2,065,422.00		26,530,887.00	26,530,887.00
Capital Outlay	6000-6599	0.00	3,102.00	152,883.00	10,507.00	40,034.00		291,428.00	291,428.00
Other Outgo	7000-7499	65,771.00	238,628.00	197,483.00	256,567.00	1,052,443.00		2,976,844.00	2,976,844.00
Interfund Transfers Out	7600-7629	0.00	0.00	135,000.00	0.00	0.00		135,000.00	135,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		24,591,424.00	24,230,799.00	23,216,233.00	25,464,092.00	16,353,411.79	0.00	278,597,903.00	278,597,903.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(151.00)	0.00	0.00	(85,886.27)			(297.27)	
Accounts Receivable	9200-9299	67,549.00	87,373.00	324,893.00	(7,671,061.00)	14,149,963.00		13,339,847.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	(2,000,000.00)		(1,398,461.00)	
Stores	9320	3,122.00	832.00	(5,608.00)	9,868.00			14,961.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	(23,265.00)			(42,843.00)	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		70,520.00	88,205.00	319,285.00	(7,770,344.27)	12,149,963.00	0.00	11,913,206.73	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(744,678.00)	(764,267.00)	(764,267.00)	(9,223,255.00)	(16,353,411.79)		(21,820,111.79)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			1,761.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(406,515.00)	(250,000.00)		(250,000.00)	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		(744,678.00)	(764,267.00)	(764,267.00)	(9,629,770.00)	(16,603,411.79)	0.00	(22,068,350.79)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		815,198.00	852,472.00	1,083,552.00	1,859,425.73	28,753,374.79	0.00	33,981,557.52	
E. NET INCREASE/DECREASE (B - C + D)		21,515,665.00	11,069,062.00	(815,655.00)	(9,606,333.27)	33,549,926.00	0.00	37,108,358.52	3,126,801.00
F. ENDING CASH (A + E)		19,434,196.79	30,503,258.79	29,687,603.79	20,081,270.52				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								53,631,196.52	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			20,081,270.52	20,081,270.52	20,081,270.52	20,081,270.52	20,081,270.52	20,081,270.52	20,081,270.52	20,081,270.52
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)			20,081,270.52	20,081,270.52	20,081,270.52	20,081,270.52	20,081,270.52	20,081,270.52	20,081,270.52	20,081,270.52
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		20,081,270.52	20,081,270.52	20,081,270.52	20,081,270.52				
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)		20,081,270.52	20,081,270.52	20,081,270.52	20,081,270.52				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								20,081,270.52	

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 24, 2020

For additional information on this certification, please contact:

Name: Vickie Chang

Title: Director of Business Services

Telephone: (510) 784-2613

E-mail: vchang@husd.k12.ca.us

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	129,488,394.47	301	178,875.00	303	129,309,519.47	305	2,462,085.03		307	126,847,434.44	309
2000 - Classified Salaries	51,021,165.74	311	248,060.00	313	50,773,105.74	315	5,956,696.22		317	44,816,409.52	319
3000 - Employee Benefits	63,701,830.39	321	2,266,455.70	323	61,435,374.69	325	2,263,456.20		327	59,171,918.49	329
4000 - Books, Supplies Equip Replace. (6500)	7,191,493.93	331	11,156.00	333	7,180,337.93	335	1,414,150.14		337	5,766,187.79	339
5000 - Services. . . & 7300 - Indirect Costs	28,380,985.14	341	(48,853.00)	343	28,429,838.14	345	13,478,575.47		347	14,951,262.67	349
TOTAL					277,128,175.97	365	TOTAL			251,553,212.91	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	100,397,134.69	375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,401,076.75	380
3. STRS.	3101 & 3102	31,041,276.54	382
4. PERS.	3201 & 3202	3,382,924.17	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,744,650.72	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	661,952.08	385
7. Unemployment Insurance.	3501 & 3502	58,908.49	390
8. Workers' Compensation Insurance.	3601 & 3602	2,116,364.30	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	657,503.39	
10. Other Benefits (EC 22310).	3901 & 3902	90,117.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		152,551,908.13	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		278,125.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,051,177.77	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		151,222,605.36	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.12%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.12%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	251,553,212.91
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	129,816,720.00	301	0.00	303	129,816,720.00	305	2,110,224.00		307	127,706,496.00	309
2000 - Classified Salaries	49,470,125.00	311	11,000.00	313	49,459,125.00	315	6,527,140.00		317	42,931,985.00	319
3000 - Employee Benefits	63,058,745.00	321	3,437,033.00	323	59,621,712.00	325	2,431,165.00		327	57,190,547.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,405,772.00	331	12,150.00	333	6,393,622.00	335	1,282,042.00		337	5,111,580.00	339
5000 - Services. . . & 7300 - Indirect Costs	25,672,535.00	341	389,324.00	343	25,283,211.00	345	12,844,449.00		347	12,438,762.00	349
TOTAL					270,574,390.00	365	TOTAL			245,379,370.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	101,967,852.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,519,483.00	380
3. STRS.	3101 & 3102	30,751,493.00	382
4. PERS.	3201 & 3202	3,338,201.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,870,374.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	808,275.00	385
7. Unemployment Insurance.	3501 & 3502	222,946.00	390
8. Workers' Compensation Insurance.	3601 & 3602	2,125,077.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	(39,026.00)	
10. Other Benefits (EC 22310).	3901 & 3902	146,537.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		153,711,212.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		27,631.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,231,746.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		152,451,835.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		62.13%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	62.13%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	245,379,370.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	284,415,277.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	19,318,077.88
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	14,472.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	737,985.33
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	140,000.00
4. Other Transfers Out	All	9200	7200-7299	3,695,196.00
5. Interfund Transfers Out	All	9300	7600-7629	135,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	28,842.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,751,495.33
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,922,924.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				263,268,627.87

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		18,696.76
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,080.98
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	252,652,221.71	13,471.05
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	252,652,221.71	13,471.05
B. Required effort (Line A.2 times 90%)	227,386,999.54	12,123.95
C. Current year expenditures (Line I.E and Line II.B)	263,268,627.87	14,080.98
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 8,209,663.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 233,857,116.90

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.51%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

Entry required

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,888,865.75
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,886,861.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	36,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	852,033.89
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,663,760.64
9. Carry-Forward Adjustment (Part IV, Line F)	(3,201,581.79)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,462,178.85

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	167,741,049.43
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	37,918,170.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	24,445,603.59
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	722,985.33
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	14,472.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,173,609.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	445,647.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	127,444.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	23,422,435.97
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,921,863.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,605,807.10
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,694,889.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	272,233,975.75

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.28%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	3.11%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>11,663,760.64</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(388,440.73)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(1,573,011.25)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.74%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.74%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.05%) times Part III, Line B19); zero if positive	<u>(3,201,581.79)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,201,581.79)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.11%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,600,790.90) is applied to the current year calculation and the remainder (\$-1,600,790.89) is deferred to one or more future years:	<u>3.70%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,067,193.93) is applied to the current year calculation and the remainder (\$-2,134,387.86) is deferred to one or more future years:	<u>3.89%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(3,201,581.79)</u>

Approved indirect cost rate: 4.74%
Highest rate used in any program: 9.05%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,381,568.50	176,363.00	4.03%
01	3060	432,185.00	20,485.00	4.74%
01	3110	129,341.00	6,130.00	4.74%
01	3182	666,582.00	31,596.00	4.74%
01	3312	501,594.00	23,775.00	4.74%
01	3315	143,881.00	8,855.00	6.15%
01	3318	20,500.00	972.00	4.74%
01	3550	156,954.00	7,439.00	4.74%
01	4035	829,424.00	32,037.00	3.86%
01	4124	3,076,976.35	146,095.67	4.75%
01	4127	434,549.00	20,597.00	4.74%
01	4128	370,706.00	17,677.00	4.77%
01	4201	112,012.81	5,309.00	4.74%
01	4203	553,597.00	24,751.00	4.47%
01	5810	2,850,474.26	12,478.00	0.44%
01	6010	3,594,864.12	170,788.18	4.75%
01	6387	526,037.81	24,934.19	4.74%
01	6388	498,155.43	23,612.57	4.74%
01	6515	5,141.00	244.00	4.75%
01	7085	898,654.62	33,158.00	3.69%
01	7220	81,595.92	3,867.70	4.74%
01	7510	164,693.53	7,806.47	4.74%
01	7810	168,700.53	8,637.47	5.12%
01	8150	7,433,986.00	325,371.00	4.38%
01	9010	6,932,118.69	10,659.90	0.15%
11	5610	352,941.00	16,729.00	4.74%
11	6391	1,903,515.00	62,236.00	3.27%
11	9010	264,136.00	3,659.00	1.39%
12	5025	1,301,136.17	51,817.83	3.98%
12	6105	3,738,392.23	174,797.77	4.68%
12	9010	356,065.70	13,485.02	3.79%
13	5310	7,245,891.00	258,800.00	3.57%
13	5320	985,661.00	34,022.00	3.45%
13	5330	176,818.00	13,121.00	7.42%
13	5340	55,000.00	4,977.00	9.05%
13	9010	6,519.00	310.00	4.76%

July 1 Budget
2019-20 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.13		212,024.35	212,024.48
2. State Lottery Revenue	8560	2,900,283.00		1,370,490.00	4,270,773.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,900,283.13	0.00	1,582,514.35	4,482,797.48
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,218,515.00			2,218,515.00
2. Classified Salaries	2000-2999	80,973.00			80,973.00
3. Employee Benefits	3000-3999	600,795.00			600,795.00
4. Books and Supplies	4000-4999	0.00		1,035,666.00	1,035,666.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			2,500.00	2,500.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,900,283.00	0.00	1,038,166.00	3,938,449.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.13	0.00	544,348.35	544,348.48
D. COMMENTS:					
This is for software licensing and maintenance fees.					

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

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

Description	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	207,883,450.00	-1.76%	204,229,685.00	-1.21%	201,754,486.00
2. Federal Revenues	8100-8299	550,000.00	0.00%	550,000.00	0.00%	550,000.00
3. Other State Revenues	8300-8599	7,267,376.00	-54.35%	3,317,376.00	0.00%	3,317,376.00
4. Other Local Revenues	8600-8799	3,757,426.00	13.31%	4,257,426.00	0.00%	4,257,426.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(42,388,898.00)	5.90%	(44,888,898.00)	0.00%	(44,888,898.00)
6. Total (Sum lines A1 thru A5c)		177,069,354.00	-5.42%	167,465,589.00	-1.48%	164,990,390.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				104,502,672.00		105,333,720.00
b. Step & Column Adjustment				1,881,048.00		1,685,340.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,050,000.00)		(725,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	104,502,672.00	0.80%	105,333,720.00	0.91%	106,294,060.00
2. Classified Salaries						
a. Base Salaries				26,412,561.00		26,835,162.00
b. Step & Column Adjustment				422,601.00		483,033.00
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	26,412,561.00	1.60%	26,835,162.00	1.80%	27,318,195.00
3. Employee Benefits	3000-3999	30,672,614.00	2.49%	31,435,074.00	11.74%	35,126,720.00
4. Books and Supplies	4000-4999	2,276,364.00	0.00%	2,276,364.00	0.00%	2,276,364.00
5. Services and Other Operating Expenditures	5000-5999	8,923,851.00	0.00%	8,923,851.00	0.00%	8,923,851.00
6. Capital Outlay	6000-6999	12,585.00	0.00%	12,585.00	0.00%	12,585.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,695,196.00	0.00%	3,695,196.00	0.00%	3,695,196.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,790,015.00)	0.00%	(1,790,015.00)	0.00%	(1,790,015.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(2,000,000.00)		(17,000,000.00)
11. Total (Sum lines B1 thru B10)		174,840,828.00	0.01%	174,856,937.00	-5.64%	164,991,956.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,228,526.00		(7,391,348.00)		(1,566.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,897,490.27		16,126,016.27		8,734,668.27
2. Ending Fund Balance (Sum lines C and D1)		16,126,016.27		8,734,668.27		8,733,102.27
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,262.31		150,262.31		150,262.31
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,395,137.00		8,471,855.00		8,176,680.00
2. Unassigned/Unappropriated	9790	7,580,616.96		112,550.96		406,159.96
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		16,126,016.27		8,734,668.27		8,733,102.27

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,395,137.00		8,471,855.00		8,176,680.00
c. Unassigned/Unappropriated	9790	7,580,616.96		112,550.96		406,159.96
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		15,975,753.96		8,584,405.96		8,582,839.96
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.						
Please see attached list for budget assumptions.						

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	1,404,908.00	0.00%	1,404,908.00	0.00%	1,404,908.00
2. Federal Revenues	8100-8299	18,511,205.00	0.00%	18,511,205.00	0.00%	18,511,205.00
3. Other State Revenues	8300-8599	25,158,861.00	-5.96%	23,658,861.00	0.00%	23,658,861.00
4. Other Local Revenues	8600-8799	17,191,478.00	0.00%	17,191,478.00	0.44%	17,266,478.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	42,388,898.00	5.90%	44,888,898.00	0.00%	44,888,898.00
6. Total (Sum lines A1 thru A5c)		104,655,350.00	0.96%	105,655,350.00	0.07%	105,730,350.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,314,048.00		25,769,701.00
b. Step & Column Adjustment				455,653.00		463,855.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,314,048.00	1.80%	25,769,701.00	-0.14%	25,733,556.00
2. Classified Salaries						
a. Base Salaries				23,057,564.00		23,436,085.00
b. Step & Column Adjustment				378,521.00		384,577.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(500,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,057,564.00	1.64%	23,436,085.00	-0.49%	23,320,662.00
3. Employee Benefits	3000-3999	32,386,131.00	2.62%	33,233,100.00	3.96%	34,550,680.00
4. Books and Supplies	4000-4999	4,041,790.00	4.95%	4,241,790.00	-9.43%	3,841,790.00
5. Services and Other Operating Expenditures	5000-5999	17,607,036.00	7.38%	18,907,036.00	-3.91%	18,166,835.00
6. Capital Outlay	6000-6999	278,843.00	0.00%	278,843.00	0.00%	278,843.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	140,000.00	0.00%	140,000.00	0.00%	140,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	931,663.00	0.00%	931,663.00	0.00%	931,663.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		103,757,075.00	3.07%	106,938,218.00	0.02%	106,964,029.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		898,275.00		(1,282,868.00)		(1,233,679.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,058,272.71		4,956,547.71		3,673,679.71
2. Ending Fund Balance (Sum lines C and D1)		4,956,547.71		3,673,679.71		2,440,000.71
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		3,673,679.71		2,440,000.71
b. Restricted	9740	4,956,547.71				
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)		4,956,547.71		3,673,679.71		2,440,000.71

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.						
Please see attached list for budget assumptions.						

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	209,288,358.00	-1.75%	205,634,593.00	-1.20%	203,159,394.00
2. Federal Revenues	8100-8299	19,061,205.00	0.00%	19,061,205.00	0.00%	19,061,205.00
3. Other State Revenues	8300-8599	32,426,237.00	-16.81%	26,976,237.00	0.00%	26,976,237.00
4. Other Local Revenues	8600-8799	20,948,904.00	2.39%	21,448,904.00	0.35%	21,523,904.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		281,724,704.00	-3.05%	273,120,939.00	-0.88%	270,720,740.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				129,816,720.00		131,103,421.00
b. Step & Column Adjustment				2,336,701.00		2,149,195.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,050,000.00)		(1,225,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	129,816,720.00	0.99%	131,103,421.00	0.70%	132,027,616.00
2. Classified Salaries						
a. Base Salaries				49,470,125.00		50,271,247.00
b. Step & Column Adjustment				801,122.00		867,610.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(500,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,470,125.00	1.62%	50,271,247.00	0.73%	50,638,857.00
3. Employee Benefits	3000-3999	63,058,745.00	2.55%	64,668,174.00	7.75%	69,677,400.00
4. Books and Supplies	4000-4999	6,318,154.00	3.17%	6,518,154.00	-6.14%	6,118,154.00
5. Services and Other Operating Expenditures	5000-5999	26,530,887.00	4.90%	27,830,887.00	-2.66%	27,090,686.00
6. Capital Outlay	6000-6999	291,428.00	0.00%	291,428.00	0.00%	291,428.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,835,196.00	0.00%	3,835,196.00	0.00%	3,835,196.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(858,352.00)	0.00%	(858,352.00)	0.00%	(858,352.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(2,000,000.00)		(17,000,000.00)
11. Total (Sum lines B1 thru B10)		278,597,903.00	1.15%	281,795,155.00	-3.49%	271,955,985.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,126,801.00		(8,674,216.00)		(1,235,245.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,955,762.98		21,082,563.98		12,408,347.98
2. Ending Fund Balance (Sum lines C and D1)		21,082,563.98		12,408,347.98		11,173,102.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,262.31		3,823,942.02		2,590,263.02
b. Restricted	9740	4,956,547.71		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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,395,137.00		8,471,855.00		8,176,680.00
2. Unassigned/Unappropriated	9790	7,580,616.96		112,550.96		406,159.96
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		21,082,563.98		12,408,347.98		11,173,102.98

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,395,137.00		8,471,855.00		8,176,680.00
c. Unassigned/Unappropriated	9790	7,580,616.96		112,550.96		406,159.96
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		15,975,753.96		8,584,405.96		8,582,839.96
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.73%		3.05%		3.16%
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)		18,592.81		18,273.67		18,043.33
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		278,597,903.00		281,795,155.00		271,955,985.00
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)		278,597,903.00		281,795,155.00		271,955,985.00
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)		8,357,937.09		8,453,854.65		8,158,679.55
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)		8,357,937.09		8,453,854.65		8,158,679.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(90,394.77)	0.00	(667,954.62)				
Other Sources/Uses Detail					0.00	135,000.00		
Fund Reconciliation							2,247,500.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,583.77	0.00	116,624.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,070,500.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,478.00	0.00	240,100.62	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,177,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	311,230.00	0.00				
Other Sources/Uses Detail					135,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	78,333.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget
2019-20 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	90,394.77	(90,394.77)	667,954.62	(667,954.62)	135,000.00	135,000.00	2,247,500.00	2,247,500.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(93,100.00)	0.00	(858,352.00)				
Other Sources/Uses Detail					0.00	135,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	4,100.00	0.00	54,389.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,500.00	0.00	362,733.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	441,230.00	0.00				
Other Sources/Uses Detail					135,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	82,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	93,100.00	(93,100.00)	858,352.00	(858,352.00)	135,000.00	135,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	19,795	19,471		
Charter School				
Total ADA	19,795	19,471	1.6%	Not Met
Second Prior Year (2018-19)				
District Regular	19,137	19,201		
Charter School				
Total ADA	19,137	19,201	N/A	Met
First Prior Year (2019-20)				
District Regular	18,636	18,697		
Charter School		0		
Total ADA	18,636	18,697	N/A	Met
Budget Year (2020-21)				
District Regular	18,593			
Charter School	0			
Total ADA	18,593			

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)

Review demographic study and analyze impacts of charter school enrollment.

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	20,771	22,734		
Charter School				
Total Enrollment	20,771	22,734	N/A	Met
Second Prior Year (2018-19)				
District Regular	20,193	19,911		
Charter School				
Total Enrollment	20,193	19,911	1.4%	Not Met
First Prior Year (2019-20)				
District Regular	19,624	19,804		
Charter School				
Total Enrollment	19,624	19,804	N/A	Met
Budget Year (2020-21)				
District Regular	19,388			
Charter School				
Total Enrollment	19,388			

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)

Review demographic study and analyze impacts of charter school enrollment.

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	19,406	22,734	
Charter School		0	
Total ADA/Enrollment	19,406	22,734	85.4%
Second Prior Year (2018-19)			
District Regular	18,754	19,911	
Charter School			
Total ADA/Enrollment	18,754	19,911	94.2%
First Prior Year (2019-20)			
District Regular	18,697	19,804	
Charter School	0		
Total ADA/Enrollment	18,697	19,804	94.4%
Historical Average Ratio:			91.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.8%

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	18,593	19,388		
Charter School	0			
Total ADA/Enrollment	18,593	19,388	95.9%	Not Met
1st Subsequent Year (2021-22)				
District Regular	18,274	19,144		
Charter School				
Total ADA/Enrollment	18,274	19,144	95.5%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	18,043	18,799		
Charter School				
Total ADA/Enrollment	18,043	18,799	96.0%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Prior years figures are incorrectly reflected on here. These figures are populated and cannot be overwritten. Based on these correct figures, the correct historical average ratio for the District's ADA to enrollment standard is 95.33%. The District did meet the ADA to enrollment ratio for the budget year and subsequent two fiscal years.

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)	18,696.76	18,592.81	18,273.67	18,043.33
b. Prior Year ADA (Funded)		18,696.76	18,592.81	18,273.67
c. Difference (Step 1a minus Step 1b)		(103.95)	(319.14)	(230.34)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.56%	-1.72%	-1.26%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	0.00%	0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
	-0.56%	-1.72%	-1.26%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	-1.56% to .44%	-2.72% to -.72%	-2.26% to -.26%	

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)	71,342,146.00	71,342,146.00	71,342,146.00	71,342,146.00
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)	211,710,289.00	215,508,450.00	211,854,685.00	209,379,486.00
District's Projected Change in LCFF Revenue:		1.79%	-1.70%	-1.17%
LCFF Revenue Standard:		-1.56% to .44%	-2.72% to -.72%	-2.26% to -.26%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment is projected to further decrease in budget year and subsequent two fiscal years.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	150,772,867.30	167,363,071.60	90.1%
Second Prior Year (2018-19)	155,979,329.45	172,025,264.03	90.7%
First Prior Year (2019-20)	161,069,225.99	176,050,712.74	91.5%
	Historical Average Ratio:		90.8%

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%
	87.8% to 93.8%	87.8% to 93.8%	87.8% to 93.8%

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)	161,587,847.00	174,705,828.00	92.5%	Met
1st Subsequent Year (2021-22)	163,603,956.00	174,721,937.00	93.6%	Met
2nd Subsequent Year (2022-23)	168,738,975.00	164,856,956.00	102.4%	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)

A projected necessary reduction of \$17M is included for 2022/23 due to declining enrollment and on-going salary increase resulted from prior years salary settlement.

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):	-0.56%	-1.72%	-1.26%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.56% to 9.44%	-11.72% to 8.28%	-11.26% to 8.74%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.56% to 4.44%	-6.72% to 3.28%	-6.26% to 3.74%

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)	20,534,870.47		
Budget Year (2020-21)	19,061,205.00	-7.18%	Yes
1st Subsequent Year (2021-22)	19,061,205.00	0.00%	No
2nd Subsequent Year (2022-23)	19,061,205.00	0.00%	No

Explanation:
(required if Yes)

Exclusion of carryover in budget year projection.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	32,230,767.06		
Budget Year (2020-21)	32,426,237.00	0.61%	No
1st Subsequent Year (2021-22)	26,976,237.00	-16.81%	Yes
2nd Subsequent Year (2022-23)	26,976,237.00	0.00%	No

Explanation:
(required if Yes)

Elimination of one-time funding in the subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	20,191,495.99		
Budget Year (2020-21)	20,948,904.00	3.75%	No
1st Subsequent Year (2021-22)	21,448,904.00	2.39%	No
2nd Subsequent Year (2022-23)	21,523,904.00	0.35%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	7,103,875.93		
Budget Year (2020-21)	6,318,154.00	-11.06%	Yes
1st Subsequent Year (2021-22)	6,518,154.00	3.17%	No
2nd Subsequent Year (2022-23)	6,118,154.00	-6.14%	No

Explanation:
(required if Yes)

Exclusion of carryover and elimination of one-time funding in budget year projection.

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

First Prior Year (2019-20)	29,048,939.76		
Budget Year (2020-21)	26,530,887.00	-8.67%	Yes
1st Subsequent Year (2021-22)	27,830,887.00	4.90%	Yes
2nd Subsequent Year (2022-23)	27,090,686.00	-2.66%	No

Explanation:
(required if Yes)

Exclusion of carryover and elimination of one-time funding in budget year projection.

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)	72,957,133.52		
Budget Year (2020-21)	72,436,346.00	-0.71%	Met
1st Subsequent Year (2021-22)	67,486,346.00	-6.83%	Met
2nd Subsequent Year (2022-23)	67,561,346.00	0.11%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	36,152,815.69		
Budget Year (2020-21)	32,849,041.00	-9.14%	Met
1st Subsequent Year (2021-22)	34,349,041.00	4.57%	Met
2nd Subsequent Year (2022-23)	33,208,840.00	-3.32%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	278,597,903.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	278,597,903.00	8,357,937.09	6,867,271.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

	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)])
X	Other (explanation must be provided)

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

The calculation did not include the STRS on behalf payment of \$19M . This contribution will be recalculated and adjusted during 1st Interim.

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)	7,713,773.78	8,224,345.00	4,058,273.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,545,815.44	10,246,290.95	9,688,954.96
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)	12,259,589.22	18,470,635.95	13,747,227.96
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	257,125,792.76	274,144,820.46	284,415,277.08
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)	257,125,792.76	274,144,820.46	284,415,277.08
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.8%	6.7%	4.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.6%	2.2%	1.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(752,768.64)	167,523,209.84	0.4%	Met
Second Prior Year (2018-19)	6,231,190.03	172,130,912.40	N/A	Met
First Prior Year (2019-20)	(4,707,881.29)	176,185,712.74	2.7%	Not Met
Budget Year (2020-21) (Information only)	2,228,526.00	174,840,828.00		

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)

The District's deficit spendings are due to an ongoing salary increase of 4% in the prior year and 2% in the budget year.

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)	13,192,433.14	13,126,950.17	0.5%	Met
Second Prior Year (2018-19)	10,072,234.00	12,374,181.53	N/A	Met
First Prior Year (2019-20)	18,375,330.18	18,605,371.56	N/A	Met
Budget Year (2020-21) (Information only)	13,897,490.27			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	18,593	18,274	18,043
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:

No

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	278,597,903.00	281,795,155.00	271,955,985.00
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)	278,597,903.00	281,795,155.00	271,955,985.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,357,937.09	8,453,854.65	8,158,679.55
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)	8,357,937.09	8,453,854.65	8,158,679.55

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,395,137.00	8,471,855.00	8,176,680.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,580,616.96	112,550.96	406,159.96
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	15,975,753.96	8,584,405.96	8,582,839.96
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.73%	3.05%	3.16%
District's Reserve Standard (Section 10B, Line 7):	8,357,937.09	8,453,854.65	8,158,679.55
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)	(44,259,928.20)			
Budget Year (2020-21)	(42,388,898.00)	(1,871,030.20)	-4.2%	Met
1st Subsequent Year (2021-22)	(44,888,898.00)	2,500,000.00	5.9%	Met
2nd Subsequent Year (2022-23)	(44,888,898.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	135,000.00			
Budget Year (2020-21)	135,000.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	135,000.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	135,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	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	12	Fund 25	7438-7439	10,974,392
General Obligation Bonds	24	Fund 51	7438-7439	389,361,681
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01	1xxx-2xxx	1,600,000

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

QZAB - Bank of Marin		Fund 01	7438-7439	2,715,520
TOTAL:				404,651,593

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	1,237,804	1,237,204	1,233,354	1,233,000
General Obligation Bonds	22,855,244	23,260,668	23,046,917	23,000,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB - Bank of Marin	448,480	462,328	479,852	480,000
Total Annual Payments:	24,541,528	24,960,200	24,760,123	24,713,000
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Fund 01, 25 and 51.

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?

n/a

- 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?

Yes

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

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

117,572,468.00

0.00

117,572,468.00

Actuarial

Jun 30, 2018

Data must be entered.

5. OPEB Contributions

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

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

3,570,305.00		

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

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

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

Yes

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

--

3. Self-Insurance Liabilities

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

	0.00
	0.00

Data must be entered.

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,161.5	1,115.5	1,105.5	1,105.5

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Jan 22, 2020

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 13, 2020

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

Yes

If Yes, date of budget revision board adoption:

Jan 22, 2020

4. Period covered by the agreement:

Begin Date:

Jul 01, 2019

End Date:

Jun 30, 2021

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	725.0	703.0	698.0	698.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

--

Negotiations Settled

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

Jan 22, 2020

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 13, 2020

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

Yes

If Yes, date of budget revision board adoption:

Jan 22, 2020

4. Period covered by the agreement:

Begin Date:

Jul 01, 2019

End Date:

Jun 30, 2021

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Classified (Non-management) Prior Year Settlements

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	121.8	111.8	108.0	108.0

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Sep 30, 2020

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

Yes

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

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