

2020-21 Adopted Budget



Board Meeting of
June 24, 2020

(Includes Estimated 2019-20 Financial Data)

Prepared by:
Betsy George, Assistant Superintendent,
Business & Fiscal Services
and
Mary Crandall Plasencia, Director of Finance

Mission:

Ensure a culturally diverse education for each student in a safe, healthy and supportive environment that prepares students for college and career opportunities.

Vision:

Empowering all children to achieve excellence

OXNARD SCHOOL DISTRICT
Single Budget Adoption (July 1) 2020-21

June 17, 2020

Members of the Board of Trustees
Citizens and Administration of the District

Ladies and Gentlemen:

The Oxnard School District utilizes the Single Budget Adoption process. The following documents and forms are those prescribed by the State of California, which display not only the 2020-21 budget but also the 2019-20 estimates of final revenues and expenditures.

Under the Single Budget Adoption process, the actual revenues and expenditures for 2019-20 will be presented to the Board as soon as the books are closed (scheduled for September 2020). Additionally, within 45 days of the Governor signing the 2020-21 Budget Act, a revised summary of its impact on the District's adopted budget must be provided to the Board.

GENERAL FUND

2020-21 REVENUES

1. ADA (Average Daily Attendance) - The ADA used for 2020-21 is based on enrollment projections and prior year trends. Although the District has experienced between 2.5% and 2.7% decline in enrollment over the past two years, it is anticipated to level off slightly and projections are reflecting a 1.9% decline in enrollment for the 2020-21 fiscal year.
2. Local Control Funding Formula – As a result of the global COVID-19 pandemic and resulting economic downturn, LCFF funding for 2020-21 is projected to decline by 10% compared to 2019-20 per pupil funding levels. Worksheets showing the LCFF calculations are included in this report.
3. Lottery Revenues- Lottery funds are projected at the same level as 2019-20, at \$153/ADA for Unrestricted, and \$54/ADA for the Prop. 20 Restricted Lottery.
4. One-Time Funding- The Governor's May Revision budget for the 2020-21 fiscal year includes one-time COVID-19 relief funding: Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER) Funds of \$3,173,320 and an estimate from the Federal Coronavirus Relief Fund (CRF), also part of the CARES Act, of \$3,895,000.
5. Cost of Living Adjustment – Due to the COVID-19 related economic recession no increase has been added to federal, state, or local categorical programs.

EXPENDITURES FOR 2020-21

1. Certificated and Classified Salaries - Step and column increases averaging 1.5% for all employees have been added to the budget.
2. Employer Contributions to Employee Pension Plans – Contribution rates funded by the District for certificated employees’ State Teachers Retirement System (STRS) benefits decreased 0.95% to 16.15% and classified employees’ Public Employees Retirement System (PERS) benefits increased 0.98% to 20.70%.
3. Retiree Benefits – No increase to the rates has been budgeted.
4. Worker's Compensation Premiums – rates are down slightly from 2.01% to 2.00%.
5. State Unemployment Insurance – rates remain the same at .05%.
6. One-time Categorical and Restricted - Expenses in 2019-20 not expected to be repeated in 2020-21 have been removed from the expenditure projections.
7. Budget Adjustments – The 2020-21 Adopted Budget is built on the assumption that expenditures, in any object, may not exceed their budgeted amounts without Board approval. Adjustments may be made throughout the year to insure budgetary compliance.

Because of the impact of the COVID-19 pandemic and the District’s ability to meaningfully engage with stakeholders, the State extended the due date for the 2020-21 Local Control Accountability Plan (LCAP). The due date was changed from July 1, 2020 to December 15, 2020 per Executive Order N-56-20. Consequently, the 2020-21 Budget may not include all expenditures for actions that may be supported in the District’s 2020-21 LCAP.

OTHER FUNDS

Building Fund (Form 21) - The 2016 G.O. Bond (Measure D) project expenditures are included as reflected in the Board-Approved Master Construct and Implementation Plan.

Child Development Fund (Form 12) - Used for the State Preschool Programs at Drifill, Harrington, McKinna, Ritcher, Rose Avenue, San Miguel, and Sierra Linda Schools.

Cafeteria Account (Form 13) – Used for Child Nutrition Services operations.

Deferred Maintenance Fund (Form 14) – Used for the Deferred Maintenance program.

Capital Facilities Funds/Consolidated (Form 25) - Revenues in this fund are dependent on residential and commercial development in the Community. Expenditures include modular classroom leases at Frank and Lopez (fka Haydock).

County School Facilities Fund (Form 35) - This fund is used to receive State Bond apportionments from the State School Facilities Fund for new school facility construction and modernization projects authorized by the State Allocation Board.

Bond Interest and Redemption Funds (Form 51) - Maintained by the Ventura County Office of Education for Bond debt service for the 1988, 1997, 2012 and 2016 general obligation bonds.

Retiree Benefits Fund (Form 71) – A Retiree Benefits Trust Fund to provide for the cost of retiree benefits across all programs and funds was established in 2004. This fund collects pay-as-you-go revenues from the general fund for the purpose of paying future retiree benefits. Payment for the contribution for retiree's benefits to the Gold Coast Health Benefits Trust and Self-Insured Schools of California (SISC) are made from this fund.

RESERVES

The need for reserves in excess of the minimum reserve for economic uncertainty remains critical. The state-required reserve of 3% for economic uncertainty represents only a couple weeks of payroll for Oxnard School District. It is recommended that reserves be, at a minimum, equal to two months of average general fund operating expenditures, or about 17%. A prudent reserve affords the Board time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves will force the District to react quickly, which could cause significant disruptions to student programs and employees.

PRELIMINARY BUDGETS FOR 2021-22 AND 2022-23

District staff is monitoring enrollment and projecting it to continue to decline by approximately 2.25% for the upcoming years. Inflation related expenditure increases have been calculated at approximately 2%. Step and column increases and PERS & STRS increases have been included. Special Ed needs continue to put a strain on the budget.

This budget has been prepared based on the best information at hand at the time of this report with the guidance from several sources and based on the Governor's May Revision. As new information is presented the budget will be updated to reflect any impact. The 2019-20 estimates will not be finalized until late August 2020 and the 2020-21 Revenues and Expenditures may change once a Budget Act is signed by the Governor on or before July 1, 2020. In these unprecedented fiscal times, the budget will likely change again after July 15, 2020 when the extended income tax filing window closes and California state revenues are known.

Respectfully submitted,

Betsy George
Assistant Superintendent, Business & Fiscal Services

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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: Oxnard School District
Date: June 03, 2020

Place: Oxnard School District
Date: June 03, 2020
Time: 07:00 PM

Adoption Date: _____

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

Contact person for additional information on the budget reports:

Name: Mary Crandall Plasencia

Telephone: 805-385-1501 x2455

Title: Director of Finance

E-mail: mcrandallplasencia@oxnardsd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				Dec 16, 2020
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

() 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: _____

For additional information on this certification, please contact:

Name: Ms. Norma Magana

Title: Risk Manager

Telephone: 805-385-1501 x2443

E-mail: nmagana@oxnardsd.org

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		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	
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		
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	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

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

Assumptions for the 2020-21 Budget Development

During the months of May and June each year, the District finalizes its budget for the coming year. In order to project the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into state and District formulas in order to determine the final budget for the next year.

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. If the assumptions are wrong, so too will be the budget. As a consequence, the assumptions—at least the primary ones—have to be carefully considered in evaluating the accuracy of next year's income and expense. Often, the assumptions for budget development are revised several times during a fiscal year.

Since it is impossible to accurately predict all of the assumptions that are needed in budget development, Oxnard School District updates its budget—and the assumptions—three times after the original budget is adopted. The assumptions are updated with a revision that occurs within 45 days after the adoption of the State Budget and with two interim reports that are delivered to the Board of Trustees in January and March of each fiscal year.

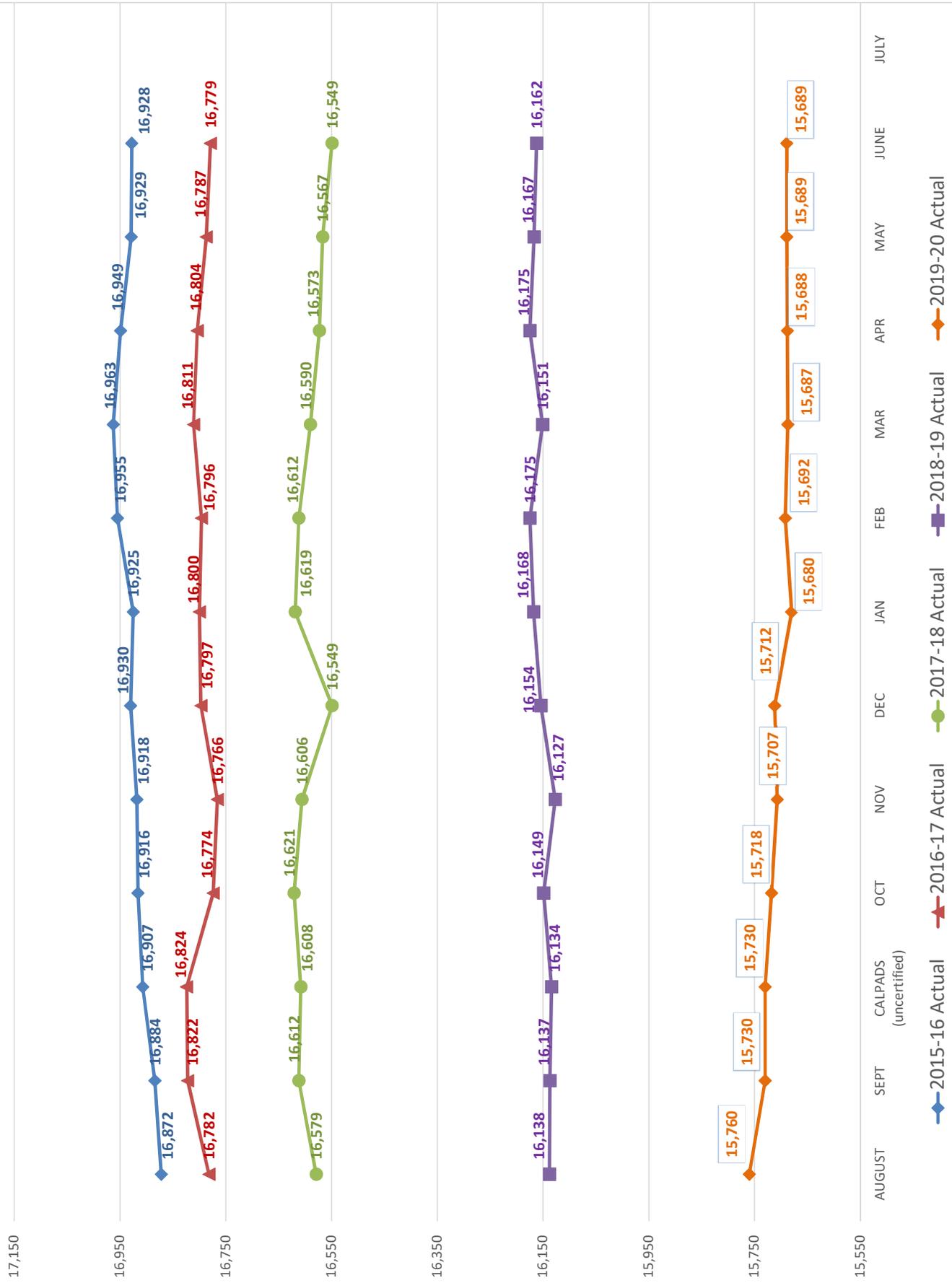
Financial Assumptions for 2020-21 Budget Development

	% Change	Total
Funded ADA percentage change over prior year	-2.72%	15,194.07
Projected COLA applied to LCFF funding	-7.92% (2.31% less 10%)	
Unduplicated Pupil Percentage change over prior year	0.39%	86.93%
Total Projected LCFF funding		\$154,410,469
LCFF funding change over prior year	-10.34%	(\$17,808,637)
District's estimated Unrestricted Beginning Balance		\$10,800,744
Staffing reductions from prior year, in FTE and dollars reduced	103	(\$10,012,908)
Certificated and Classified increases due to step and column movement	1.50%	\$1,094,665
STRS percentage change over prior year	-0.95%	(\$762,841)
PERS percentage change over prior year	0.98%	\$269,818

The District's budget projection is only as good as the assumptions that are used in developing the District's revenues and expenses

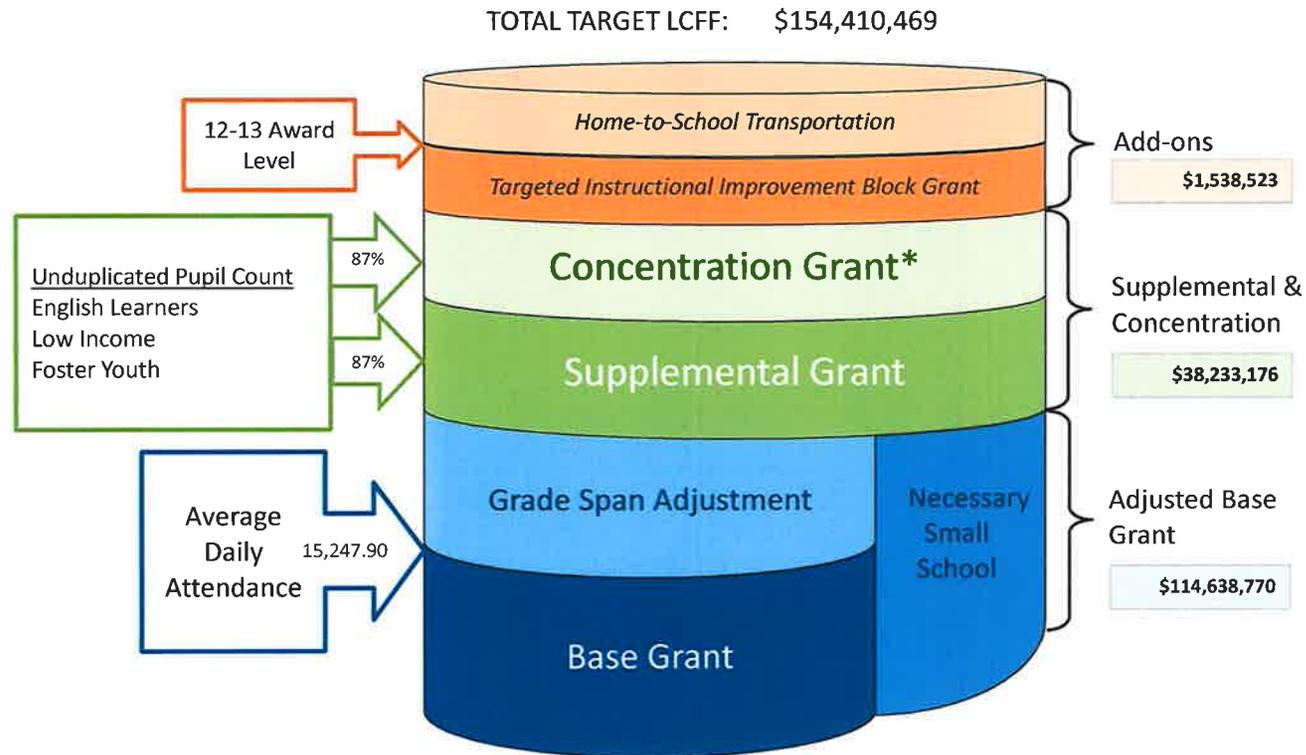
Reflects information as of June 2020

Oxnard School District Enrollment History 2015-16 through 2019-20 Actuals



Components of LCFF Target Entitlement

	2020-21	
Base Grant / Necessary Small School	\$ 109,825,689	15,247.90 ADA
Grade Span Adjustment	\$ 4,813,081	
Supplemental Grant	\$ 19,931,096	87%
Concentration Grant	\$ 18,302,080	87%
Add-ons (TIIBG & Transportation)	\$ 1,538,523	
Total	\$ 154,410,469	



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

LCFF Calculator Universal Assumptions				
Oxnard (72538) - FY2020-21 Adopted				5/26/2020
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%
Base Grant Proration Factor	-	-7.92%	-12.18%	-14.95%
Add-on, ERT & MSA Proration Factor	-	-10.00%	-10.00%	-10.00%
Base Grant	122,596,344	109,825,689	107,655,131	105,416,362
Grade Span Adjustment	5,497,559	4,813,081	4,741,880	4,642,952
Supplemental Grant	22,183,301	19,931,096	20,010,062	19,552,055
Concentration Grant	20,232,432	18,302,080	19,114,205	18,612,095
Add-ons	1,709,470	1,538,523	1,538,523	1,538,523
Total Target	172,219,106	154,410,469	153,059,801	149,761,987
Transition Components:				
Target	\$ 172,219,106	\$ 154,410,469	\$ 153,059,801	\$ 149,761,987
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	166,536,226	162,451,155	159,588,271	156,627,477
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 172,219,106	\$ 154,410,469	\$ 153,059,801	\$ 149,761,987
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 128,603,203	\$ 111,315,099	\$ 110,329,229	\$ 107,408,688
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	19,026,084	18,505,551	18,140,753	17,763,480
Local Revenue Sources:				
8021 to 8089 - Property Taxes	24,589,819	24,589,819	24,589,819	24,589,819
8096 - In-Lieu of Property Taxes	-	-	-	-
Property Taxes net of in-lieu	24,589,819	24,589,819	24,589,819	24,589,819
TOTAL FUNDING	\$ 172,219,106	\$ 154,410,469	\$ 153,059,801	\$ 149,761,987
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 172,219,106	\$ 154,410,469	\$ 153,059,801	\$ 149,761,987
EPA Details				
% of Adjusted Revenue Limit - Annual	23.88234575%	23.88234575%	23.88234575%	23.88234575%
% of Adjusted Revenue Limit - P-2	23.88234575%	23.88234575%	23.88234575%	23.88234575%
EPA (for LCFF Calculation purposes)	\$ 19,026,084	\$ 18,505,551	\$ 18,140,753	\$ 17,763,480
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	19,026,084	18,505,551	18,140,753	17,763,480
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	193,448	(0)	0	0
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions				
Oxnard (72538) - FY2020-21 Adopted				5/26/2020
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	15,730	15,434	15,102	14,740
COE Enrollment	53	60	60	60
<i>Total Enrollment</i>	<i>15,783</i>	<i>15,494</i>	<i>15,162</i>	<i>14,800</i>
Unduplicated Pupil Count	14,081	13,736	13,440	13,118
COE Unduplicated Pupil Count	25	27	27	27
<i>Total Unduplicated Pupil Count</i>	<i>14,106</i>	<i>13,763</i>	<i>13,467</i>	<i>13,145</i>
Rolling %, Supplemental Grant	86.5900%	86.9300%	89.0100%	88.8200%
Rolling %, Concentration Grant	86.5900%	86.9300%	89.0100%	88.8200%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>
Grades TK-3	6,863.37	6,521.79	6,434.03	6,299.80
Grades 4-6	5,230.36	5,186.73	5,049.37	4,944.34
Grades 7-8	3,583.07	3,539.38	3,463.92	3,392.32
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	15,676.80	15,247.90	14,947.32	14,636.46
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	15676.80	15247.90	14947.32	14636.46
ACTUAL ADA (Current Year Only)				
Grades TK-3	6,521.79	6,434.03	6,299.80	6,153.45
Grades 4-6	5,186.73	5,049.37	4,944.34	4,829.80
Grades 7-8	3,539.38	3,463.92	3,392.32	3,314.25
Grades 9-12	-	-	-	-
Total Actual ADA	15,247.90	14,947.32	14,636.46	14,297.50
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>428.90</i>	<i>300.58</i>	<i>310.86</i>	<i>338.96</i>
LCAP Percentage to Increase or Improve Services				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen	\$ 42,415,733	\$ 38,233,176	\$ 39,124,267	\$ 38,164,150
Current year Percentage to Increase or Improve S	33.11%	33.35%	34.81%	34.68%

LCFF Calculator Universal Assumptions
Oxnard (72538) - FY2020-21 Adopted Budget

LEA: **Oxnard**
 District

72538
 Yes
 2013-14

5 digit District code or 7 digit School code (from the CDS code)
 Did the CDS code exist in 2012-13? (for calculation of EPA only)
 First LCFF certification year (clears prior years on the Calculator)

Projection Title: **FY2020-21 Adopted Budget**

Projection Date: **05/26/20**

	2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA & Augmentation <i>(prefilled as calculated by the Department of Finance, DOF)</i>	3.70%	3.26%	0.00%	2.48%	3.26%
Statutory COLA	2.71%	3.26%	2.31%	2.48%	3.26%
Augmentation/(COLA Suspension)	0.99%	0.00%	-2.31%	0.00%	0.00%
Base Grant Proration Factor		0.00%	-7.92%	-12.1780%	-14.9505%
Add-on, ERT & MSA Proration Factor		0.00%	-10.00%	-10.00%	-10.00%
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>	100.00%	100.00%	100.00%	100.00%	100.00%
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>	---	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	30.74345708%	23.88%	23.88%	23.88%	23.88%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2) <i>Historical Difference in EPA Rates between Annual & P-2</i>	30.50770954%	23.88%	23.88%	23.88%	23.88%
Local EPA Accrual		\$ -	\$ -	\$ -	\$ -

PER ADA FUNDING LEVELS (calculated at TARGET)

Base, Supplemental and Concentration Rate per ADA

	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	\$ 10,916	\$ 11,319	\$ 10,441	\$ 10,555	\$ 10,545
Grades 4-6	\$ 10,036	\$ 10,407	\$ 9,600	\$ 9,705	\$ 9,695
Grades 7-8	\$ 10,334	\$ 10,716	\$ 9,884	\$ 9,992	\$ 9,982
Grades 9-12	\$ 12,287	\$ 12,742	\$ 11,752	\$ 11,881	\$ 11,869

Base Grants

	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,880	\$ 8,075	\$ 8,338
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,999	\$ 8,197	\$ 8,464
Grades 7-8	\$ 7,796	\$ 8,050	\$ 8,236	\$ 8,440	\$ 8,715
Grades 9-12	\$ 9,034	\$ 9,329	\$ 9,544	\$ 9,781	\$ 10,100

Grade Span Adjustment

	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	\$ 776	\$ 801	\$ 820	\$ 840	\$ 867
Grades 9-12	\$ 235	\$ 243	\$ 248	\$ 254	\$ 263

LCFF Calculator Universal Assumptions
Oxnard (72538) - FY2020-21 Adopted Budget

LEA: **Oxnard**
 District

72538

5 digit District code or 7 digit School code (from the CDS code)

Yes

Did the CDS code exist in 2012-13? (for calculation of EPA only)

2013-14

First LCFF certification year (clears prior years on the Calculator)

Projection Title: **FY2020-21 Adopted Budget**

Projection Date: **05/26/20**

2018-19 2019-20 2020-21 2021-22 2022-23

Prorated Base, Supplemental and Concentration Rate per ADA

Grades TK-3				\$ 7,830	\$ 7,830	\$ 7,830
Grades 4-6				\$ 7,199	\$ 7,199	\$ 7,199
Grades 7-8				\$ 7,412	\$ 7,412	\$ 7,412
Grades 9-12				\$ 8,813	\$ 8,813	\$ 8,813

Prorated Base Grants

Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,092	\$ 7,092	\$ 7,092
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,199	\$ 7,199	\$ 7,199
Grades 7-8	\$ 7,796	\$ 8,050	\$ 7,412	\$ 7,412	\$ 7,412
Grades 9-12	\$ 9,034	\$ 9,329	\$ 8,590	\$ 8,590	\$ 8,590

Prorated Grade Span Adjustment

Grades TK-3	\$ 776	\$ 801	\$ 738	\$ 738	\$ 738
Grades 9-12	\$ 235	\$ 243	\$ 223	\$ 223	\$ 223

Necessary Small School Selection (if applicable)

NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF

LCFF Calculator Universal Assumptions
Oxnard (72538) - FY2020-21 Adopted Budget

LEA: Oxnard
 District

72538

5 digit District code or 7 digit School code (from the CDS code)

Yes

Did the CDS code exist in 2012-13? (for calculation of EPA only)

2013-14

First LCFF certification year (clears prior years on the Calculator)

Projection Title: **FY2020-21 Adopted Budget**

Projection Date: 05/26/20

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Supplemental Grant	20.00%	20.00%	20.00%	20.00%	20.00%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 1,647	\$ 1,701	\$ 1,566	\$ 1,566	\$ 1,566
Grades 4-6	\$ 1,514	\$ 1,564	\$ 1,440	\$ 1,440	\$ 1,440
Grades 7-8	\$ 1,559	\$ 1,610	\$ 1,482	\$ 1,482	\$ 1,482
Grades 9-12	\$ 1,854	\$ 1,914	\$ 1,763	\$ 1,763	\$ 1,763
Actual - 1.00 ADA, Local UPP as follows:	85.80%	86.59%	86.93%	89.01%	88.82%
Grades TK-3	\$ 1,413	\$ 1,473	\$ 1,361	\$ 1,394	\$ 1,391
Grades 4-6	\$ 1,299	\$ 1,354	\$ 1,252	\$ 1,282	\$ 1,279
Grades 7-8	\$ 1,338	\$ 1,394	\$ 1,289	\$ 1,319	\$ 1,317
Grades 9-12	\$ 1,591	\$ 1,658	\$ 1,532	\$ 1,569	\$ 1,566
Concentration Grant (>55% population)	50.00%	50.00%	50.00%	50.00%	50.00%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 4,118	\$ 4,252	\$ 3,915	\$ 3,915	\$ 3,915
Grades 4-6	\$ 3,786	\$ 3,909	\$ 3,600	\$ 3,600	\$ 3,600
Grades 7-8	\$ 3,898	\$ 4,025	\$ 3,706	\$ 3,706	\$ 3,706
Grades 9-12	\$ 4,635	\$ 4,786	\$ 4,407	\$ 4,407	\$ 4,407
Actual - 1.00 ADA, Local UPP >55% as follows:	30.8000%	31.5900%	31.9300%	34.0100%	33.8200%
Grades TK-3	\$ 1,268	\$ 1,343	\$ 1,250	\$ 1,331	\$ 1,324
Grades 4-6	\$ 1,166	\$ 1,235	\$ 1,149	\$ 1,224	\$ 1,217
Grades 7-8	\$ 1,201	\$ 1,271	\$ 1,183	\$ 1,260	\$ 1,253
Grades 9-12	\$ 1,427	\$ 1,512	\$ 1,407	\$ 1,499	\$ 1,490

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Oxnard (72538) - FY2020-21 Adopted Budget

5/26/20

		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Estimated Property Taxes (with RDA)	C-1	A-6	24,589,819	24,589,819	24,589,819	24,589,819	
Less In-Lieu transfer			\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Revenue			\$ 24,589,819	\$ 24,589,819	\$ 24,589,819	\$ -	\$ -
Statewide 90th percentile rate			---	---	---	---	---

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Floor Adjustments		B-10	-	-	-	-	-	-
Miscellaneous Adjustments	H-2	E-1	-	-	-	-	-	-
Minimum State Aid Adjustments	J-5	G-5	-	-	-	-	-	-
Funded Based on Target Formula		True/False	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
District Enrollment		A-1 / A-3	15,730	15,434	15,102	14,740		
COE Enrollment		A-2 / A-4	53	60	60	60		
Total Enrollment			15,783	15,494	15,162	14,800	-	-
District Unduplicated Pupil Count		B-1 / B-3	14,081	13,736	13,440	13,118		
COE Unduplicated Pupil Count		B-2 / B-4	25	27	27	27		
Total Unduplicated Pupil Count			14,106	13,763	13,467	13,145	-	-
			<i>3-yr rolling percentage</i>					
Single Year Unduplicated Pupil Percentage			89.37%	88.83%	88.82%	88.82%	0.00%	0.00%
Unduplicated Pupil Percentage (%)			86.59%	86.93%	89.01%	88.82%	0.00%	0.00%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Oxnard (72538) - FY2020-21 Adopted Budget

5/26/20

		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
AVERAGE DAILY ATTENDANCE (ADA)							
Enter ADA. Calculator will use greater of total current or prior year ADA.							
Enter ADA by grade span.							
ADA	ADA to use:	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
CURRENT YEAR ADA:							
Grades TK-3	P-2	B-1	6,512.97	6,425.21	6,290.98	6,144.63	
Grades 4-6	(Annual for Special	B-2	5,166.20	5,028.84	4,923.81	4,809.27	
Grades 7-8	Day Class	B-3	3,504.67	3,429.21	3,357.61	3,279.54	
Grades 9-12	extended year)	B-4	-				
Non Public School, NPS-Licensed Children Institutions, Community Day School:							
Grades TK-3	Annual	E-1					
Grades 4-6		E-2					
Grades 7-8		E-3	10.23	10.23	10.23	10.23	
Grades 9-12		E-4					
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)							
DISTRICT TOTAL			15,194.07	14,893.49	14,582.63	14,243.67	-
County operated (Community School, Special Ed):							
Grades TK-3	P-2 / Annual	E-6 & E-11	8.82	8.82	8.82	8.82	
Grades 4-6		E-7 & E-12	20.53	20.53	20.53	20.53	
Grades 7-8		E-8 & E-13	24.48	24.48	24.48	24.48	
Grades 9-12		E-9 & E-14	-				
COUNTY TOTAL			53.83	53.83	53.83	53.83	-
RATIO: District ADA to Enrollment			96.59%	96.50%	96.56%	96.63%	0.00%
RATIO: County ADA to Enrollment			101.57%	89.72%	89.72%	89.72%	0.00%
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
ADA transfer: Student from District to Charter (cross fiscal year)							
Grades TK-3	A-6	-					
Grades 4-6	A-7	-					
Grades 7-8	A-8	-					
Grades 9-12	A-9	-					
ADA transfer: Student from Charter to District (cross fiscal year)							
Grades TK-3	A-11	-					
Grades 4-6	A-12	-					
Grades 7-8	A-13	-					
Grades 9-12	A-14	-					
Difference (if diff. < 0, no adj. to PY ADA)			-	-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Oxnard (72538) - FY2020-21 Adopted Budget

5/26/20

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
LCFF ADA						
ADA Guarantee - Prior Year	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Grades TK-3	6,854.55	6,512.97	6,425.21	6,290.98	6,144.63	-
Grades 4-6	5,209.83	5,166.20	5,028.84	4,923.81	4,809.27	-
Grades 7-8	3,548.36	3,504.67	3,429.21	3,357.61	3,279.54	-
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	15,612.74	15,183.84	14,883.26	14,572.40	14,233.44	-
NSS	-	-	-	-	-	-
Combined Subtotal	15,612.74	15,183.84	14,883.26	14,572.40	14,233.44	-
ADA Guarantee - Current Year						
Grades TK-3	6,512.97	6,425.21	6,290.98	6,144.63	-	-
Grades 4-6	5,166.20	5,028.84	4,923.81	4,809.27	-	-
Grades 7-8	3,504.67	3,429.21	3,357.61	3,279.54	-	-
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	15,183.84	14,883.26	14,572.40	14,233.44	-	-
NSS	-	-	-	-	-	-
Combined Subtotal	15,183.84	14,883.26	14,572.40	14,233.44	-	-
Change in LCFF ADA (excludes NSS ADA)	(428.90) Decline	(300.58) Decline	(310.86) Decline	(338.96) Decline	(14,233.44) Decline	- No Change
Funded LCFF ADA						
Grades TK-3	6,854.55	6,512.97	6,425.21	6,290.98	6,144.63	-
Grades 4-6	5,209.83	5,166.20	5,028.84	4,923.81	4,809.27	-
Grades 7-8	3,548.36	3,504.67	3,429.21	3,357.61	3,279.54	-
Grades 9-12	-	-	-	-	-	-
Subtotal	15,612.74	15,183.84	14,883.26	14,572.40	14,233.44	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Current</i>
Funded NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated						
Grades TK-3	8.82	8.82	8.82	8.82	-	-
Grades 4-6	20.53	20.53	20.53	20.53	-	-
Grades 7-8	34.71	34.71	34.71	34.71	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	64.06	64.06	64.06	64.06	-	-
Combined Total						
Grades TK-3	6,863.37	6,521.79	6,434.03	6,299.80	6,144.63	-
Grades 4-6	5,230.36	5,186.73	5,049.37	4,944.34	4,809.27	-
Grades 7-8	3,583.07	3,539.38	3,463.92	3,392.32	3,279.54	-
Grades 9-12	-	-	-	-	-	-
Total	15,676.80	15,247.90	14,947.32	14,636.46	14,233.44	-

Oxnard (72538) - FY2020-21 Adopted Budget							43977						v21					
LOCAL CONTROL FUNDING FORMULA							2019-20						2020-21					
CALCULATE LCFF TARGET																		
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant	Unduplicated Pupil		2019-20	COLA & Augmentation		Base Grant	Unduplicated Pupil		2020-21						
	3.260%	0.00%	0.00%	86.59%	86.59%		0.000%	-7.92%	86.93%	86.93%								
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET						
Grades TK-3	6,863.37	7,702	801	1,473	1,343	77,683,729	6,521.79	7,092	738	1,361	1,250	68,096,509						
Grades 4-6	5,230.36	7,818		1,354	1,235	54,431,176	5,186.73	7,199		1,252	1,149	49,792,289						
Grades 7-8	3,583.07	8,050		1,394	1,271	38,394,732	3,539.38	7,412		1,289	1,183	34,983,147						
Grades 9-12	-	9,329	243	1,658	1,512	-	-	8,590	223	1,532	1,407	-						
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-						
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-						
TOTAL BASE	15,676.80	122,596,344	5,497,559	22,183,301	20,232,432	170,509,636	15,247.90	109,825,689	4,813,081	19,931,096	18,302,080	152,871,946						
Targeted Instructional Improvement Block Grant						500,077						450,069						
Home-to-School Transportation						1,209,393						1,088,454						
Small School District Bus Replacement Program						-						-						
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						172,219,106						154,410,469						
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE						TRUE						
ECONOMIC RECOVERY TARGET PAYMENT																		
-																		
CALCULATE LCFF FLOOR																		
				12-13	19-20					12-13	20-21							
				Rate	ADA					Rate	ADA							
Current year Funded ADA times Base per ADA				5,035.32	15,676.80	78,937,705				5,035.32	15,247.90	76,778,056						
Current year Funded ADA times Other RL per ADA				46.45	15,676.80	728,187				46.45	15,247.90	708,265						
Necessary Small School Allowance at 12-13 rates						-						-						
2012-13 Categoricals						17,222,074						17,222,074						
Floor Adjustments						-						-						
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-						-						
Less Fair Share Reduction						-						-						
Non-CDE certified New Charter: District PY rate * CY ADA						-						-						
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 4,442.76	15,676.80	69,648,260			\$ 4,442.76	15,247.90		67,742,760						
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						166,536,226						162,451,155						

Oxnard (72538) - FY2020-21 Adopted Budget				43977		v21	
LOCAL CONTROL FUNDING FORMULA				2019-20		2020-21	
CALCULATE LCFF PHASE-IN ENTITLEMENT							
				2019-20		2020-21	
LOCAL CONTROL FUNDING FORMULA TARGET				172,219,106		154,410,469	
LOCAL CONTROL FUNDING FORMULA FLOOR				166,536,226		162,451,155	
LCFF Need (LCFF Target less LCFF Floor, if positive)				-		-	
Current Year Gap Funding	100.00%			-		100.00%	-
ECONOMIC RECOVERY PAYMENT				-		-	
Miscellaneous Adjustments				-		-	
LCFF Entitlement before Minimum State Aid provision				172,219,106		154,410,469	
CALCULATE STATE AID							
Transition Entitlement				172,219,106		154,410,469	
Local Revenue (including RDA)				(24,589,819)		(24,589,819)	
Gross State Aid				147,629,287		129,820,650	
CALCULATE MINIMUM STATE AID							
	12-13 Rate	19-20 ADA		N/A	12-13 Rate	20-21 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,081.77	15,676.80		79,665,892	5,081.77	15,247.90	77,486,321
2012-13 NSS Allowance (deficit)				-			-
Minimum State Aid Adjustments				-			-
Less Current Year Property Taxes/In Lieu				(24,589,819)		(24,589,819)	
Subtotal State Aid for Historical RL/Charter General BG				55,076,073		52,896,502	
Categorical funding from 2012-13				17,222,074		17,222,074	
Charter Categorical Block Grant adjusted for ADA				-		-	
Minimum State Aid Guarantee Before Proration Factor				72,298,147		70,118,576	
Proration Factor				-		-10.00%	
Minimum State Aid Guarantee				72,298,147		63,106,718	
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
Local Control Funding Formula Target Base (2019-20 forward)				-		-	
Minimum State Aid plus Property Taxes including RDA				-		-	
Offset				-		-	
Minimum State Aid Prior to Offset				-		-	
Total Minimum State Aid with Offset				-		-	
TOTAL STATE AID				147,629,287		129,820,650	
Additional State Aid (Additional SA)				-		-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				172,219,106		154,410,469	
CHANGE OVER PRIOR YEAR	1.28%	2,174,532			-10.34%	(17,808,637)	
LCFF Entitlement PER ADA				10,986		10,127	
PER ADA CHANGE OVER PRIOR YEAR	3.66%	388			-7.82%	(859)	
BASIC AID STATUS (school districts only)				Non-Basic Aid		Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES							
		Increase		2019-20		Increase	2020-21
State Aid	3.99%	5,666,837		147,629,287	-12.06%	(17,808,637)	129,820,650
Property Taxes net of in-lieu	-12.44%	(3,492,305)		24,589,819	0.00%	-	24,589,819
Charter in-Lieu Taxes	0.00%	-		-	0.00%	-	-
LCFF pre COE, Choice, Supp	1.28%	2,174,532		172,219,106	-10.34%	(17,808,637)	154,410,469

Oxnard (72538) - FY2020-21 Adopted Budget						43977						v21																	
LOCAL CONTROL FUNDING FORMULA						2021-22						2022-23																	
CALCULATE LCFF TARGET																													
						COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage																			
Unduplicated as % of Enrollment						2.480%		-12.18%		89.01% 89.01%		2021-22		3.260%		-14.95%		88.82% 88.82%		2022-23									
						ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET						
Grades TK-3						6,434.03	7,092	738	1,394	1,331	67,913,684	6,299.80	7,092	738	1,391	1,324	66,431,228	6,299.80	7,092	738	1,391	1,324	66,431,228	6,299.80	7,092	738	1,391	1,324	66,431,228
Grades 4-6						5,049.37	7,199		1,282	1,224	49,002,903	4,944.34	7,199		1,279	1,217	47,936,273	4,944.34	7,199		1,279	1,217	47,936,273	4,944.34	7,199		1,279	1,217	47,936,273
Grades 7-8						3,463.92	7,412		1,319	1,260	34,611,124	3,392.32	7,412		1,317	1,253	33,862,263	3,392.32	7,412		1,317	1,253	33,862,263	3,392.32	7,412		1,317	1,253	33,862,263
Grades 9-12						-	8,590	223	1,569	1,499	-	-	8,590	223	1,566	1,490	-	-	8,590	223	1,566	1,490	-	-	8,590	223	1,566	1,490	-
Subtract NSS						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE						14,947.32	107,655,131	4,741,880	20,010,062	19,114,205	151,521,278	14,636.46	105,416,362	4,642,952	19,552,055	18,612,095	148,223,464	14,636.46	105,416,362	4,642,952	19,552,055	18,612,095	148,223,464	14,636.46	105,416,362	4,642,952	19,552,055	18,612,095	148,223,464
Targeted Instructional Improvement Block Grant						-	-	-	-	-	450,069	-	-	-	-	450,069	-	-	-	-	-	-	450,069	-	-	-	-	-	450,069
Home-to-School Transportation						-	-	-	-	-	1,088,454	-	-	-	-	1,088,454	-	-	-	-	-	-	1,088,454	-	-	-	-	-	1,088,454
Small School District Bus Replacement Program						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						153,059,801						149,761,987																	
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE						TRUE																	
ECONOMIC RECOVERY TARGET PAYMENT						-						-																	
CALCULATE LCFF FLOOR																													
								12-13		21-22				12-13		22-23													
								Rate		ADA				Rate		ADA													
Current year Funded ADA times Base per ADA								5,035.32		14,947.32		75,264,539		5,035.32		14,636.46		73,699,260											
Current year Funded ADA times Other RL per ADA								46.45		14,947.32		694,303		46.45		14,636.46		679,864											
Necessary Small School Allowance at 12-13 rates												-						-											
2012-13 Categoricals												17,222,074						17,222,074											
Floor Adjustments												-						-											
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA												-						-											
Less Fair Share Reduction												-						-											
Non-CDE certified New Charter: District PY rate * CY ADA												-						-											
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA								\$ 4,442.76		14,947.32		66,407,355		\$ 4,442.76		14,636.46		65,026,279											
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						159,588,271						156,627,477																	

Oxnard (72538) - FY2020-21 Adopted Budget			43977			v21		
LOCAL CONTROL FUNDING FORMULA			2021-22			2022-23		
CALCULATE LCFF PHASE-IN ENTITLEMENT								
			<u>2021-22</u>			<u>2022-23</u>		
LOCAL CONTROL FUNDING FORMULA TARGET			153,059,801			149,761,987		
LOCAL CONTROL FUNDING FORMULA FLOOR			159,588,271			156,627,477		
LCFF Need (LCFF Target less LCFF Floor, if positive)			-			-		
Current Year Gap Funding	100.00%		-			100.00%		
ECONOMIC RECOVERY PAYMENT			-			-		
Miscellaneous Adjustments			-			-		
LCFF Entitlement before Minimum State Aid provision			153,059,801			149,761,987		
CALCULATE STATE AID								
Transition Entitlement			153,059,801			149,761,987		
Local Revenue (including RDA)			(24,589,819)			(24,589,819)		
Gross State Aid			128,469,982			125,172,168		
CALCULATE MINIMUM STATE AID								
	12-13 Rate	21-22 ADA	N/A			12-13 Rate 22-23 ADA N/A		
2012-13 RL/Charter Gen BG adjusted for ADA	5,081.77	14,947.32	75,958,842			5,081.77 14,636.46 74,379,123		
2012-13 NSS Allowance (deficit)			-			-		
Minimum State Aid Adjustments			-			-		
Less Current Year Property Taxes/In Lieu			(24,589,819)			(24,589,819)		
Subtotal State Aid for Historical RL/Charter General BG			51,369,023			49,789,304		
Categorical funding from 2012-13			17,222,074			17,222,074		
Charter Categorical Block Grant adjusted for ADA			-			-		
Minimum State Aid Guarantee Before Proration Factor			68,591,097			67,011,378		
Proration Factor			-10.00%			-10.00%		
Minimum State Aid Guarantee			61,731,987			60,310,240		
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
Local Control Funding Formula Target Base (2019-20 forward)			-			-		
Minimum State Aid plus Property Taxes including RDA			-			-		
Offset			-			-		
Minimum State Aid Prior to Offset			-			-		
Total Minimum State Aid with Offset			-			-		
TOTAL STATE AID			128,469,982			125,172,168		
Additional State Aid (Additional SA)								
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			153,059,801			149,761,987		
CHANGE OVER PRIOR YEAR	-0.87%	(1,350,668)				-2.15% (3,297,814)		
LCFF Entitlement PER ADA			10,240			10,232		
PER ADA CHANGE OVER PRIOR YEAR	1.12%	113				-0.08% (8)		
BASIC AID STATUS (school districts only)			Non-Basic Aid			Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES								
		Increase	<u>2021-22</u>			<u>2022-23</u>		
State Aid	-1.04%	(1,350,668)	128,469,982			-2.57% (3,297,814) 125,172,168		
Property Taxes net of in-lieu	0.00%	-	24,589,819			0.00% - 24,589,819		
Charter in-Lieu Taxes	0.00%	-	-			0.00% - -		
LCFF pre COE, Choice, Supp	-0.87%	(1,350,668)	153,059,801			-2.15% (3,297,814) 149,761,987		

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)	15,194.07	15,194.07	15,618.28	14,893.49	14,893.49	15,194.07
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,194.07	15,194.07	15,618.28	14,893.49	14,893.49	15,194.07
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	47.01	47.01	53.24	47.01	47.01	47.01
c. Special Education-NPS/LCI						
d. Special Education Extended Year	6.82	6.82	4.78	6.82	6.82	6.82
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)	53.83	53.83	58.02	53.83	53.83	53.83
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,247.90	15,247.90	15,676.30	14,947.32	14,947.32	15,247.90
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

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	170,690,238.00	0.00	170,690,238.00	153,410,469.00	0.00	153,410,469.00	-10.1%
2) Federal Revenue		8100-8299	0.00	8,452,148.00	8,452,148.00	0.00	15,896,821.00	15,896,821.00	88.1%
3) Other State Revenue		8300-8599	5,911,676.00	4,497,078.00	10,408,754.00	3,245,853.00	4,745,870.00	7,991,723.00	-23.2%
4) Other Local Revenue		8600-8799	2,542,263.00	7,405,371.00	9,947,634.00	3,161,722.00	6,939,000.00	10,100,722.00	1.5%
5) TOTAL REVENUES			179,144,177.00	20,354,597.00	199,498,774.00	159,818,044.00	27,581,691.00	187,399,735.00	-6.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	68,586,263.00	17,466,690.00	86,052,953.00	58,152,841.00	22,146,188.00	80,299,029.00	-6.7%
2) Classified Salaries		2000-2999	20,236,882.00	10,150,978.00	30,387,860.00	15,919,478.00	11,612,961.00	27,532,439.00	-9.4%
3) Employee Benefits		3000-3999	36,828,642.00	9,918,071.00	46,746,713.00	29,359,758.00	11,143,161.00	40,502,919.00	-13.4%
4) Books and Supplies		4000-4999	3,332,433.00	5,593,240.00	8,925,673.00	7,152,425.00	5,867,177.00	13,019,602.00	45.9%
5) Services and Other Operating Expenditures		5000-5999	15,218,904.00	13,870,257.00	29,089,161.00	14,950,985.00	12,757,878.00	27,708,863.00	-4.7%
6) Capital Outlay		6000-6999	66,656.00	162,582.00	229,238.00	26,250.00	160,000.00	186,250.00	-18.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	932,455.00	1,918,048.00	2,850,503.00	955,017.00	1,730,000.00	2,685,017.00	-5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,098,470.00)	600,500.00	(497,970.00)	(1,783,440.00)	1,091,712.00	(691,728.00)	38.9%
9) TOTAL EXPENDITURES			144,103,765.00	59,680,366.00	203,784,131.00	124,733,314.00	66,509,077.00	191,242,391.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			35,040,412.00	(39,325,769.00)	(4,285,357.00)	35,084,730.00	(38,927,386.00)	(3,842,656.00)	-10.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	130,047.00	0.00	130,047.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,434,097.00	0.00	1,434,097.00	654,729.00	0.00	654,729.00	-54.3%
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	(39,417,616.00)	39,417,616.00	0.00	(36,925,709.00)	36,925,709.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(40,721,666.00)	39,417,616.00	(1,304,050.00)	(37,580,438.00)	36,925,709.00	(654,729.00)	-49.8%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,681,254.00)	91,847.00	(5,589,407.00)	(2,495,708.00)	(2,001,677.00)	(4,497,385.00)	-19.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,562,120.00	3,919,887.00	20,482,007.00	10,880,866.00	4,417,263.00	15,298,129.00	-25.3%
b) Audit Adjustments		9793	0.00	564,592.00	564,592.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,562,120.00	4,484,479.00	21,046,599.00	10,880,866.00	4,417,263.00	15,298,129.00	-27.3%
d) Other Restatements		9795	0.00	(159,063.00)	(159,063.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,562,120.00	4,325,416.00	20,887,536.00	10,880,866.00	4,417,263.00	15,298,129.00	-26.8%
2) Ending Balance, June 30 (E + F1e)			10,880,866.00	4,417,263.00	15,298,129.00	8,385,158.00	2,415,586.00	10,800,744.00	-29.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,417,263.00	4,417,263.00	0.00	2,415,586.00	2,415,586.00	-45.3%
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	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Bus replacement	0000	9780				150,000.00		150,000.00	
Bus replacement	0000	9780	150,000.00		150,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,160,678.00	0.00	6,160,678.00	5,756,915.00	0.00	5,756,915.00	-6.6%
Unassigned/Unappropriated Amount		9790	4,450,188.00	0.00	4,450,188.00	2,358,243.00	0.00	2,358,243.00	-47.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	123,172,142.00	0.00	123,172,142.00	111,315,099.00	0.00	111,315,099.00	-9.6%
Education Protection Account State Aid - Current Year		8012	24,280,999.00	0.00	24,280,999.00	18,505,551.00	0.00	18,505,551.00	-23.8%
State Aid - Prior Years		8019	(352,722.00)	0.00	(352,722.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	164,312.00	0.00	164,312.00	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	3.00	0.00	3.00	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	6,793.00	0.00	6,793.00	6,793.00	0.00	6,793.00	0.0%
County & District Taxes Secured Roll Taxes		8041	22,892,313.00	0.00	22,892,313.00	22,892,313.00	0.00	22,892,313.00	0.0%
Unsecured Roll Taxes		8042	524,353.00	0.00	524,353.00	524,000.00	0.00	524,000.00	-0.1%
Prior Years' Taxes		8043	68,901.00	0.00	68,901.00	71,457.00	0.00	71,457.00	3.7%
Supplemental Taxes		8044	714,129.00	0.00	714,129.00	551,241.00	0.00	551,241.00	-22.8%
Education Revenue Augmentation Fund (ERAF)		8045	219,015.00	0.00	219,015.00	544,015.00	0.00	544,015.00	148.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			171,690,238.00	0.00	171,690,238.00	154,410,469.00	0.00	154,410,469.00	-10.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,000,000.00)		(1,000,000.00)	(1,000,000.00)		(1,000,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			170,690,238.00	0.00	170,690,238.00	153,410,469.00	0.00	153,410,469.00	-10.1%
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	3,306,867.00	3,306,867.00	0.00	3,002,045.00	3,002,045.00	-9.2%
Special Education Discretionary Grants		8182	0.00	137,383.00	137,383.00	0.00	139,218.00	139,218.00	1.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,669,953.00	3,669,953.00		3,737,720.00	3,737,720.00	1.8%
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		268,472.00	268,472.00		525,000.00	525,000.00	95.6%
Title III, Part A, Immigrant Student Program	4201	8290		17,437.00	17,437.00		31,900.00	31,900.00	82.9%

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		406,669.00	406,669.00		835,218.00	835,218.00	105.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		486,434.00	486,434.00		277,400.00	277,400.00	-43.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	158,933.00	158,933.00	0.00	7,348,320.00	7,348,320.00	4523.5%
TOTAL FEDERAL REVENUE			0.00	8,452,148.00	8,452,148.00	0.00	15,896,821.00	15,896,821.00	88.1%
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	350,828.00	350,828.00	0.00	350,581.00	350,581.00	-0.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	503,867.00	0.00	503,867.00	501,503.00	0.00	501,503.00	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	2,502,827.00	947,007.00	3,449,834.00	2,404,350.00	859,719.00	3,264,069.00	-5.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,859,749.00	2,859,749.00		3,206,561.00	3,206,561.00	12.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		47,188.00	47,188.00		0.00	0.00	-100.0%
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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,904,982.00	292,306.00	3,197,288.00	340,000.00	329,009.00	669,009.00	-79.1%
TOTAL OTHER STATE REVENUE			5,911,676.00	4,497,078.00	10,408,754.00	3,245,853.00	4,745,870.00	7,991,723.00	-23.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	12,486.00	400,075.00	412,561.00	2,000.00	0.00	2,000.00	-99.5%
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	72,083.00	0.00	72,083.00	152,000.00	0.00	152,000.00	110.9%
Interest		8660	350,000.00	0.00	350,000.00	300,000.00	0.00	300,000.00	-14.3%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	164,679.00	4,241.00	168,920.00	150,000.00	0.00	150,000.00	-11.2%
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									

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)	
(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	1,943,015.00	151,278.00	2,094,293.00	2,557,722.00	2,000.00	2,559,722.00	22.2%
Tuition		8710	0.00	189,933.00	189,933.00	0.00	137,000.00	137,000.00	-27.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		6,659,844.00	6,659,844.00		6,800,000.00	6,800,000.00	2.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,542,263.00	7,405,371.00	9,947,634.00	3,161,722.00	6,939,000.00	10,100,722.00	1.5%
TOTAL REVENUES			179,144,177.00	20,354,597.00	199,498,774.00	159,818,044.00	27,581,691.00	187,399,735.00	-6.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	57,096,039.00	11,229,744.00	68,325,783.00	46,990,778.00	15,498,580.00	62,489,358.00	-8.5%
Certificated Pupil Support Salaries		1200	5,560,587.00	4,745,840.00	10,306,427.00	5,643,820.00	5,250,315.00	10,894,135.00	5.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,929,637.00	1,092,404.00	7,022,041.00	5,518,243.00	971,617.00	6,489,860.00	-7.6%
Other Certificated Salaries		1900	0.00	398,702.00	398,702.00	0.00	425,676.00	425,676.00	6.8%
TOTAL, CERTIFICATED SALARIES			68,586,263.00	17,466,690.00	86,052,953.00	58,152,841.00	22,146,188.00	80,299,029.00	-6.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,105,504.00	6,035,279.00	7,140,783.00	1,018,304.00	6,025,988.00	7,044,292.00	-1.4%
Classified Support Salaries		2200	5,325,524.00	2,391,412.00	7,716,936.00	4,425,546.00	2,836,507.00	7,262,053.00	-5.9%
Classified Supervisors' and Administrators' Salaries		2300	1,652,963.00	357,199.00	2,010,162.00	1,324,249.00	483,459.00	1,807,708.00	-10.1%
Clerical, Technical and Office Salaries		2400	8,471,361.00	947,741.00	9,419,102.00	6,476,246.00	1,041,299.00	7,517,545.00	-20.2%
Other Classified Salaries		2900	3,681,530.00	419,347.00	4,100,877.00	2,675,133.00	1,225,708.00	3,900,841.00	-4.9%
TOTAL, CLASSIFIED SALARIES			20,236,882.00	10,150,978.00	30,387,860.00	15,919,478.00	11,612,961.00	27,532,439.00	-9.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,391,201.00	2,672,886.00	14,064,087.00	9,821,943.00	3,488,882.00	13,310,825.00	-5.4%
PERS		3201-3202	4,401,936.00	2,145,488.00	6,547,424.00	3,710,046.00	2,510,735.00	6,220,781.00	-5.0%
OASDI/Medicare/Alternative		3301-3302	2,564,337.00	1,062,482.00	3,626,819.00	2,185,659.00	1,194,315.00	3,379,974.00	-6.8%
Health and Welfare Benefits		3401-3402	12,416,104.00	2,689,533.00	15,105,637.00	11,136,346.00	3,150,933.00	14,287,279.00	-5.4%
Unemployment Insurance		3501-3502	43,342.00	12,844.00	56,186.00	38,422.00	16,064.00	54,486.00	-3.0%
Workers' Compensation		3601-3602	1,807,855.00	550,748.00	2,358,603.00	1,582,985.00	659,926.00	2,242,911.00	-4.9%
OPEB, Allocated		3701-3702	3,389,824.00	784,090.00	4,173,914.00	70,314.00	122,306.00	192,620.00	-95.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	814,043.00	0.00	814,043.00	814,043.00	0.00	814,043.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,828,642.00	9,918,071.00	46,746,713.00	29,359,758.00	11,143,161.00	40,502,919.00	-13.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	855,000.00	1,208,188.00	2,063,188.00	1,600,000.00	859,719.00	2,459,719.00	19.2%
Books and Other Reference Materials		4200	41,849.00	148,702.00	190,551.00	28,000.00	29,815.00	57,815.00	-69.7%
Materials and Supplies		4300	1,808,725.00	4,018,394.00	5,827,119.00	5,034,860.00	4,827,143.00	9,862,003.00	69.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	626,859.00	217,956.00	844,815.00	489,565.00	150,500.00	640,065.00	-24.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			3,332,433.00	5,593,240.00	8,925,673.00	7,152,425.00	5,867,177.00	13,019,602.00	45.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,739,383.00	7,893,197.00	11,632,580.00	4,580,000.00	6,883,578.00	11,463,578.00	-1.5%
Travel and Conferences		5200	248,120.00	261,177.00	509,297.00	254,346.00	277,913.00	532,259.00	4.5%
Dues and Memberships		5300	98,359.00	1,804.00	100,163.00	104,410.00	1,050.00	105,460.00	5.3%
Insurance		5400 - 5450	1,351,172.00	0.00	1,351,172.00	1,763,742.00	0.00	1,763,742.00	30.5%
Operations and Housekeeping Services		5500	2,715,397.00	11,000.00	2,726,397.00	2,756,750.00	12,000.00	2,768,750.00	1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	532,222.00	170,068.00	702,290.00	583,682.00	189,600.00	773,282.00	10.1%
Transfers of Direct Costs		5710	(82,505.00)	82,505.00	0.00	(83,898.00)	83,898.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,338.00)	39,055.00	17,717.00	(17,100.00)	43,100.00	26,000.00	46.8%
Professional/Consulting Services and Operating Expenditures		5800	6,067,800.00	4,551,831.00	10,619,631.00	4,562,823.00	4,648,739.00	9,211,562.00	-13.3%
Communications		5900	570,294.00	859,620.00	1,429,914.00	446,230.00	618,000.00	1,064,230.00	-25.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,218,904.00	13,870,257.00	29,089,161.00	14,950,985.00	12,757,878.00	27,708,863.00	-4.7%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	16,500.00	5,261.00	21,761.00	15,000.00	5,000.00	20,000.00	-8.1%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,156.00	157,321.00	207,477.00	11,250.00	155,000.00	166,250.00	-19.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			66,656.00	162,582.00	229,238.00	26,250.00	160,000.00	186,250.00	-18.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
Payments to County Offices		7142	530,000.00	1,868,048.00	2,398,048.00	548,000.00	1,680,000.00	2,228,000.00	-7.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	98,373.00	0.00	98,373.00	89,209.00	0.00	89,209.00	-9.3%
Other Debt Service - Principal		7439	304,082.00	0.00	304,082.00	317,808.00	0.00	317,808.00	4.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			932,455.00	1,918,048.00	2,850,503.00	955,017.00	1,730,000.00	2,685,017.00	-5.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(600,500.00)	600,500.00	0.00	(1,091,712.00)	1,091,712.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(497,970.00)	0.00	(497,970.00)	(691,728.00)	0.00	(691,728.00)	38.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,098,470.00)	600,500.00	(497,970.00)	(1,783,440.00)	1,091,712.00	(691,728.00)	38.9%
TOTAL, EXPENDITURES			144,103,765.00	59,680,366.00	203,784,131.00	124,733,314.00	66,509,077.00	191,242,391.00	-6.2%

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	130,047.00	0.00	130,047.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			130,047.00	0.00	130,047.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,434,097.00	0.00	1,434,097.00	654,729.00	0.00	654,729.00	-54.3%
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			1,434,097.00	0.00	1,434,097.00	654,729.00	0.00	654,729.00	-54.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(39,417,616.00)	39,417,616.00	0.00	(36,925,709.00)	36,925,709.00	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			(39,417,616.00)	39,417,616.00	0.00	(36,925,709.00)	36,925,709.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(40,721,666.00)	39,417,616.00	(1,304,050.00)	(37,580,438.00)	36,925,709.00	(654,729.00)	-49.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	170,690,238.00	0.00	170,690,238.00	153,410,469.00	0.00	153,410,469.00	-10.1%
2) Federal Revenue		8100-8299	0.00	8,452,148.00	8,452,148.00	0.00	15,896,821.00	15,896,821.00	88.1%
3) Other State Revenue		8300-8599	5,911,676.00	4,497,078.00	10,408,754.00	3,245,853.00	4,745,870.00	7,991,723.00	-23.2%
4) Other Local Revenue		8600-8799	2,542,263.00	7,405,371.00	9,947,634.00	3,161,722.00	6,939,000.00	10,100,722.00	1.5%
5) TOTAL REVENUES			179,144,177.00	20,354,597.00	199,498,774.00	159,818,044.00	27,581,691.00	187,399,735.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		89,163,900.00	34,685,061.00	123,848,961.00	75,452,595.00	37,885,646.00	113,338,241.00	-8.5%
2) Instruction - Related Services	2000-2999		16,534,080.00	4,091,647.00	20,625,727.00	11,796,123.00	4,503,868.00	16,299,991.00	-21.0%
3) Pupil Services	3000-3999		15,874,337.00	12,466,326.00	28,340,663.00	14,987,641.00	13,858,534.00	28,846,175.00	1.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	43,658.00	43,658.00	0.00	44,002.00	44,002.00	0.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,513,746.00	1,228,108.00	12,741,854.00	13,305,213.00	1,858,367.00	15,163,580.00	19.0%
8) Plant Services	8000-8999		10,085,247.00	5,247,518.00	15,332,765.00	8,236,725.00	6,628,660.00	14,865,385.00	-3.0%
9) Other Outgo	9000-9999	Except 7600-7699	932,455.00	1,918,048.00	2,850,503.00	955,017.00	1,730,000.00	2,685,017.00	-5.8%
10) TOTAL EXPENDITURES			144,103,765.00	59,680,366.00	203,784,131.00	124,733,314.00	66,509,077.00	191,242,391.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35,040,412.00	(39,325,769.00)	(4,285,357.00)	35,084,730.00	(38,927,386.00)	(3,842,656.00)	-10.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	130,047.00	0.00	130,047.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,434,097.00	0.00	1,434,097.00	654,729.00	0.00	654,729.00	-54.3%
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	(39,417,616.00)	39,417,616.00	0.00	(36,925,709.00)	36,925,709.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(40,721,666.00)	39,417,616.00	(1,304,050.00)	(37,580,438.00)	36,925,709.00	(654,729.00)	-49.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,681,254.00)	91,847.00	(5,589,407.00)	(2,495,708.00)	(2,001,677.00)	(4,497,385.00)	-19.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,562,120.00	3,919,887.00	20,482,007.00	10,880,866.00	4,417,263.00	15,298,129.00	-25.3%
b) Audit Adjustments		9793	0.00	564,592.00	564,592.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,562,120.00	4,484,479.00	21,046,599.00	10,880,866.00	4,417,263.00	15,298,129.00	-27.3%
d) Other Restatements		9795	0.00	(159,063.00)	(159,063.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,562,120.00	4,325,416.00	20,887,536.00	10,880,866.00	4,417,263.00	15,298,129.00	-26.8%
2) Ending Balance, June 30 (E + F1e)			10,880,866.00	4,417,263.00	15,298,129.00	8,385,158.00	2,415,586.00	10,800,744.00	-29.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,417,263.00	4,417,263.00	0.00	2,415,586.00	2,415,586.00	-45.3%
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	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Bus replacement	0000	9780				150,000.00		150,000.00	
Bus replacement	0000	9780	150,000.00		150,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,160,678.00	0.00	6,160,678.00	5,756,915.00	0.00	5,756,915.00	-6.6%
Unassigned/Unappropriated Amount		9790	4,450,188.00	0.00	4,450,188.00	2,358,243.00	0.00	2,358,243.00	-47.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	266,885.00	266,885.00
6300	Lottery: Instructional Materials	70,537.00	70,537.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	50,649.00	50,649.00
7311	Classified School Employee Professional Development Block Grant	69,733.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	131,384.00	0.00
7510	Low-Performing Students Block Grant	876,545.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,603,007.00	1,678,992.00
9010	Other Restricted Local	348,523.00	348,523.00
Total, Restricted Balance		4,417,263.00	2,415,586.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,097,065.00	2,052,682.00	-2.1%
4) Other Local Revenue		8600-8799	1,600.00	4,000.00	150.0%
5) TOTAL, REVENUES			2,098,665.00	2,056,682.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,294,291.00	1,234,207.00	-4.6%
3) Employee Benefits		3000-3999	353,850.00	489,760.00	38.4%
4) Books and Supplies		4000-4999	225,112.00	137,154.00	-39.1%
5) Services and Other Operating Expenditures		5000-5999	102,850.00	90,750.00	-11.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	78,425.00	104,811.00	33.6%
9) TOTAL, EXPENDITURES			2,054,528.00	2,056,682.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,137.00	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)			44,137.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	213,366.00	416,566.00	95.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			213,366.00	416,566.00	95.2%
d) Other Restatements					
		9795	159,063.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			372,429.00	416,566.00	11.9%
2) Ending Balance, June 30 (E + F1e)					
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	416,566.00	416,566.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,057,465.00	2,052,682.00	-0.2%
All Other State Revenue	All Other	8590	39,600.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,097,065.00	2,052,682.00	-2.1%
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	1,600.00	4,000.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,600.00	4,000.00	150.0%
TOTAL, REVENUES			2,098,665.00	2,056,682.00	-2.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,019,229.00	942,562.00	-7.5%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	108,429.00	108,429.00	0.0%
Clerical, Technical and Office Salaries		2400	82,381.00	95,123.00	15.5%
Other Classified Salaries		2900	84,252.00	88,093.00	4.6%
TOTAL, CLASSIFIED SALARIES			1,294,291.00	1,234,207.00	-4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	42,100.00	40,900.00	-2.9%
PERS		3201-3202	141,474.00	168,870.00	19.4%
OASDI/Medicare/Alternative		3301-3302	79,662.00	76,722.00	-3.7%
Health and Welfare Benefits		3401-3402	47,114.00	48,421.00	2.8%
Unemployment Insurance		3501-3502	622.00	608.00	-2.3%
Workers' Compensation		3601-3602	25,612.00	24,699.00	-3.6%
OPEB, Allocated		3701-3702	17,266.00	129,540.00	650.3%
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			353,850.00	489,760.00	38.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	200.00	0.00	-100.0%
Materials and Supplies		4300	207,412.00	119,654.00	-42.3%
Noncapitalized Equipment		4400	17,500.00	17,500.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			225,112.00	137,154.00	-39.1%

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	50,750.00	40,750.00	-19.7%
Dues and Memberships		5300	5,000.00	5,000.00	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	10,000.00	10,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	15,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	17,000.00	-15.0%
Communications		5900	2,100.00	3,000.00	42.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			102,850.00	90,750.00	-11.8%
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	78,425.00	104,811.00	33.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			78,425.00	104,811.00	33.6%
TOTAL, EXPENDITURES			2,054,528.00	2,056,682.00	0.1%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,097,065.00	2,052,682.00	-2.1%
4) Other Local Revenue		8600-8799	1,600.00	4,000.00	150.0%
5) TOTAL, REVENUES			2,098,665.00	2,056,682.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,560,444.00	1,524,428.00	-2.3%
2) Instruction - Related Services	2000-2999		415,659.00	427,443.00	2.8%
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		78,425.00	104,811.00	33.6%
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			2,054,528.00	2,056,682.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			44,137.00	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)			44,137.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,366.00	416,566.00	95.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,366.00	416,566.00	95.2%
d) Other Restatements		9795	159,063.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			372,429.00	416,566.00	11.9%
2) Ending Balance, June 30 (E + F1e)			416,566.00	416,566.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			416,566.00	416,566.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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 Estimated Actuals	2020-21 Budget
6130	Child Development: Center-Based Reserve Account	223,977.00	223,977.00
9010	Other Restricted Local	192,589.00	192,589.00
Total, Restricted Balance		416,566.00	416,566.00

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	7,729,091.00	10,836,240.00	40.2%
3) Other State Revenue		8300-8599	490,280.00	758,400.00	54.7%
4) Other Local Revenue		8600-8799	92,920.00	57,000.00	-38.7%
5) TOTAL, REVENUES			8,312,291.00	11,651,640.00	40.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,771,857.00	3,975,573.00	5.4%
3) Employee Benefits		3000-3999	1,432,693.00	1,554,618.00	8.5%
4) Books and Supplies		4000-4999	4,302,006.00	5,995,532.00	39.4%
5) Services and Other Operating Expenditures		5000-5999	137,143.00	132,650.00	-3.3%
6) Capital Outlay		6000-6999	0.00	25,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	419,545.00	586,917.00	39.9%
9) TOTAL, EXPENDITURES			10,063,244.00	12,270,290.00	21.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,750,953.00)	(618,650.00)	-64.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,434,097.00	654,729.00	-54.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,434,097.00	654,729.00	-54.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(316,856.00)	36,079.00	-111.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	380,331.00	63,475.00	-83.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			380,331.00	63,475.00	-83.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			380,331.00	63,475.00	-83.3%
2) Ending Balance, June 30 (E + F1e)			63,475.00	99,554.00	56.8%
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	63,475.00	99,554.00	56.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,168,730.00	10,336,240.00	44.2%
Donated Food Commodities		8221	560,361.00	500,000.00	-10.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,729,091.00	10,836,240.00	40.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	490,280.00	758,400.00	54.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			490,280.00	758,400.00	54.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	73,618.00	41,000.00	-44.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,689.00	16,000.00	-9.5%
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	1,613.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			92,920.00	57,000.00	-38.7%
TOTAL, REVENUES			8,312,291.00	11,651,640.00	40.2%

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	3,398,750.00	3,604,121.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	219,550.00	215,549.00	-1.8%
Clerical, Technical and Office Salaries		2400	153,557.00	155,903.00	1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,771,857.00	3,975,573.00	5.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	724,569.00	822,083.00	13.5%
OASDI/Medicare/Alternative		3301-3302	282,271.00	299,640.00	6.2%
Health and Welfare Benefits		3401-3402	269,329.00	264,183.00	-1.9%
Unemployment Insurance		3501-3502	1,852.00	1,962.00	5.9%
Workers' Compensation		3601-3602	76,190.00	79,873.00	4.8%
OPEB, Allocated		3701-3702	78,482.00	86,877.00	10.7%
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			1,432,693.00	1,554,618.00	8.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	206,804.00	297,600.00	43.9%
Noncapitalized Equipment		4400	11,404.00	24,000.00	110.5%
Food		4700	4,083,798.00	5,673,932.00	38.9%
TOTAL, BOOKS AND SUPPLIES			4,302,006.00	5,995,532.00	39.4%

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	2,194.00	4,800.00	118.8%
Dues and Memberships		5300	2,872.00	3,000.00	4.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	51,413.00	44,500.00	-13.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,430.00	32,500.00	23.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(32,717.00)	(41,000.00)	25.3%
Professional/Consulting Services and Operating Expenditures		5800	86,951.00	88,850.00	2.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			137,143.00	132,650.00	-3.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	25,000.00	New
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	419,545.00	586,917.00	39.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			419,545.00	586,917.00	39.9%
TOTAL, EXPENDITURES			10,063,244.00	12,270,290.00	21.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1,434,097.00	654,729.00	-54.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,434,097.00	654,729.00	-54.3%
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)			1,434,097.00	654,729.00	-54.3%

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	7,729,091.00	10,836,240.00	40.2%
3) Other State Revenue		8300-8599	490,280.00	758,400.00	54.7%
4) Other Local Revenue		8600-8799	92,920.00	57,000.00	-38.7%
5) TOTAL, REVENUES			8,312,291.00	11,651,640.00	40.2%
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		9,592,286.00	11,638,873.00	21.3%
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		419,545.00	586,917.00	39.9%
8) Plant Services	8000-8999		51,413.00	44,500.00	-13.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,063,244.00	12,270,290.00	21.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,750,953.00)	(618,650.00)	-64.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,434,097.00	654,729.00	-54.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,434,097.00	654,729.00	-54.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(316,856.00)	36,079.00	-111.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	380,331.00	63,475.00	-83.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			380,331.00	63,475.00	-83.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			380,331.00	63,475.00	-83.3%
2) Ending Balance, June 30 (E + F1e)			63,475.00	99,554.00	56.8%
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			63,475.00	99,554.00	56.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20		2020-21
		Estimated	Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	48,918.00		77,267.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	7,439.00		14,353.00
5330	Child Nutrition: Summer Food Service Program Operations	7,118.00		7,934.00
Total, Restricted Balance		63,475.00		99,554.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,000,000.00	1,000,000.00	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	7,500.00	5,000.00	-33.3%
5) TOTAL, REVENUES			1,007,500.00	1,005,000.00	-0.2%
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	10,976.00	10,000.00	-8.9%
5) Services and Other Operating Expenditures		5000-5999	127,102.00	55,000.00	-56.7%
6) Capital Outlay		6000-6999	940,860.00	1,247,000.00	32.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,078,938.00	1,312,000.00	21.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,438.00)	(307,000.00)	329.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(71,438.00)	(307,000.00)	329.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	378,712.00	307,274.00	-18.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			378,712.00	307,274.00	-18.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			378,712.00	307,274.00	-18.9%
2) Ending Balance, June 30 (E + F1e)					
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	307,274.00	274.00	-99.9%
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	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,000,000.00	1,000,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,000,000.00	1,000,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,500.00	5,000.00	-33.3%
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			7,500.00	5,000.00	-33.3%
TOTAL, REVENUES			1,007,500.00	1,005,000.00	-0.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,976.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	10,000.00	New
TOTAL, BOOKS AND SUPPLIES			10,976.00	10,000.00	-8.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	127,102.00	55,000.00	-56.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			127,102.00	55,000.00	-56.7%
CAPITAL OUTLAY					
Land Improvements		6170	366,246.00	147,000.00	-59.9%
Buildings and Improvements of Buildings		6200	574,614.00	1,100,000.00	91.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			940,860.00	1,247,000.00	32.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,078,938.00	1,312,000.00	21.6%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,000,000.00	1,000,000.00	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	7,500.00	5,000.00	-33.3%
5) TOTAL, REVENUES			1,007,500.00	1,005,000.00	-0.2%
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		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,078,938.00	1,312,000.00	21.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,078,938.00	1,312,000.00	21.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(71,438.00)	(307,000.00)	329.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(71,438.00)	(307,000.00)	329.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	378,712.00	307,274.00	-18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			378,712.00	307,274.00	-18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			378,712.00	307,274.00	-18.9%
2) Ending Balance, June 30 (E + F1e)			307,274.00	274.00	-99.9%
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			307,274.00	274.00	-99.9%
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%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
9010	Other Restricted Local	307,274.00	274.00
Total, Restricted Balance		<u>307,274.00</u>	<u>274.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,479.00	0.00	-100.0%
5) TOTAL, REVENUES			1,479.00	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)			1,479.00	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	130,047.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(130,047.00)	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)			(128,568.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	128,568.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			128,568.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			128,568.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,479.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,479.00	0.00	-100.0%
TOTAL, REVENUES			1,479.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	130,047.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			130,047.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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 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)			(130,047.00)	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	1,479.00	0.00	-100.0%
5) TOTAL, REVENUES			1,479.00	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)			1,479.00	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	130,047.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(130,047.00)	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)			(128,568.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,568.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,568.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,568.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	403,545.00	800,000.00	98.2%
5) TOTAL, REVENUES			403,545.00	800,000.00	98.2%
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	2,187,234.00	461,796.00	-78.9%
5) Services and Other Operating Expenditures		5000-5999	215,568.00	0.00	-100.0%
6) Capital Outlay		6000-6999	23,467,557.00	13,176,196.00	-43.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	159,869.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,030,228.00	13,637,992.00	-47.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,626,683.00)	(12,837,992.00)	-49.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,778,409.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,778,409.00	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)			(14,848,274.00)	(12,837,992.00)	-13.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	27,686,266.00	12,837,992.00	-53.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			27,686,266.00	12,837,992.00	-53.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			27,686,266.00	12,837,992.00	-53.6%
2) Ending Balance, June 30 (E + F1e)					
			12,837,992.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	12,837,992.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	400,000.00	800,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	3,545.00	0.00	-100.0%
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			403,545.00	800,000.00	98.2%
TOTAL, REVENUES			403,545.00	800,000.00	98.2%

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	814,372.00	417,289.00	-48.8%
Noncapitalized Equipment		4400	1,372,862.00	44,507.00	-96.8%
TOTAL, BOOKS AND SUPPLIES			2,187,234.00	461,796.00	-78.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	215,568.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			215,568.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	21,843.00	244,463.00	1019.2%
Land Improvements		6170	18,246.00	37,961.00	108.1%
Buildings and Improvements of Buildings		6200	23,385,146.00	10,923,781.00	-53.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	42,322.00	1,969,991.00	4554.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,467,557.00	13,176,196.00	-43.9%
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	159,869.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			159,869.00	0.00	-100.0%
TOTAL EXPENDITURES			26,030,228.00	13,637,992.00	-47.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,778,409.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,778,409.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,778,409.00	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	403,545.00	800,000.00	98.2%
5) TOTAL REVENUES			403,545.00	800,000.00	98.2%
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		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		25,870,359.00	13,637,992.00	-47.3%
9) Other Outgo	9000-9999	Except 7600-7699	159,869.00	0.00	-100.0%
10) TOTAL EXPENDITURES			26,030,228.00	13,637,992.00	-47.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(25,626,683.00)	(12,837,992.00)	-49.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,778,409.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			10,778,409.00	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)			(14,848,274.00)	(12,837,992.00)	-13.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,686,266.00	12,837,992.00	-53.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,686,266.00	12,837,992.00	-53.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,686,266.00	12,837,992.00	-53.6%
2) Ending Balance, June 30 (E + F1e)			12,837,992.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,837,992.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
9010	Other Restricted Local	12,837,992.00	0.00
Total, Restricted Balance		12,837,992.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	907,650.00	907,650.00	0.0%
5) TOTAL REVENUES			907,650.00	907,650.00	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	137,087.00	139,022.00	1.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,356,703.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,493,790.00	139,022.00	-96.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,586,140.00)	768,628.00	-129.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,586,140.00)	768,628.00	-129.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,564,860.00	5,978,720.00	-30.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,564,860.00	5,978,720.00	-30.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,564,860.00	5,978,720.00	-30.2%
2) Ending Balance, June 30 (E + F1e)			5,978,720.00	6,747,348.00	12.9%
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	5,978,720.00	6,747,348.00	12.9%
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	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference	
OTHER STATE REVENUE						
Tax Relief Subventions						
Restricted Levies - Other						
Homeowners' Exemptions		8575	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%	
All Other State Revenue		8590	0.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll		8615	0.00	0.00	0.0%	
Unsecured Roll		8616	0.00	0.00	0.0%	
Prior Years' Taxes		8617	0.00	0.00	0.0%	
Supplemental Taxes		8618	0.00	0.00	0.0%	
Non-Ad Valorem Taxes						
Parcel Taxes		8621	0.00	0.00	0.0%	
Other		8622	0.00	0.00	0.0%	
Community Redevelopment Funds						
Not Subject to LCFF Deduction		8625	250,000.00	250,000.00	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						
Net Increase (Decrease) in the Fair Value of Investments			8660	157,650.00	157,650.00	0.0%
Fees and Contracts						
Mitigation/Developer Fees		8681	500,000.00	500,000.00	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			907,650.00	907,650.00	0.0%	
TOTAL, REVENUES			907,650.00	907,650.00	0.0%	

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	129,453.00	125,522.00	-3.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,634.00	13,500.00	76.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			137,087.00	139,022.00	1.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	182,703.00	0.00	-100.0%
Other Debt Service - Principal		7439	3,174,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,356,703.00	0.00	-100.0%
TOTAL, EXPENDITURES			3,493,790.00	139,022.00	-96.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	907,650.00	907,650.00	0.0%
5) TOTAL, REVENUES			907,650.00	907,650.00	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		7,634.00	13,500.00	76.8%
8) Plant Services	8000-8999		129,453.00	125,522.00	-3.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,356,703.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,493,790.00	139,022.00	-96.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,586,140.00)	768,628.00	-129.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,586,140.00)	768,628.00	-129.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,564,860.00	5,978,720.00	-30.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,564,860.00	5,978,720.00	-30.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,564,860.00	5,978,720.00	-30.2%
2) Ending Balance, June 30 (E + F1e)			5,978,720.00	6,747,348.00	12.9%
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			5,978,720.00	6,747,348.00	12.9%
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 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	5,978,720.00	6,747,348.00
Total, Restricted Balance		5,978,720.00	6,747,348.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,778,409.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	194,000.00	200,000.00	3.1%
5) TOTAL, REVENUES			10,972,409.00	200,000.00	-98.2%
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)			10,972,409.00	200,000.00	-98.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,778,409.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,778,409.00)	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)			194,000.00	200,000.00	3.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	9,608,957.00	9,802,957.00	2.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			9,608,957.00	9,802,957.00	2.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			9,608,957.00	9,802,957.00	2.0%
2) Ending Balance, June 30 (E + F1e)					
			9,802,957.00	10,002,957.00	2.0%
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	9,802,957.00	10,002,957.00	2.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	10,778,409.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,778,409.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	194,000.00	200,000.00	3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			194,000.00	200,000.00	3.1%
TOTAL, REVENUES			10,972,409.00	200,000.00	-98.2%

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	10,778,409.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,778,409.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from 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)			(10,778,409.00)	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	10,778,409.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	194,000.00	200,000.00	3.1%
5) TOTAL REVENUES			10,972,409.00	200,000.00	-98.2%
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		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)			10,972,409.00	200,000.00	-98.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,778,409.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,778,409.00)	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)			194,000.00	200,000.00	3.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,608,957.00	9,802,957.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,608,957.00	9,802,957.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,608,957.00	9,802,957.00	2.0%
2) Ending Balance, June 30 (E + F1e)			9,802,957.00	10,002,957.00	2.0%
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			9,802,957.00	10,002,957.00	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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 Estimated Actuals	2020-21 Budget
7710	State School Facilities Projects	9,802,957.00	10,002,957.00
Total, Restricted Balance		9,802,957.00	10,002,957.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	98,649.00	104,610.00	6.0%
4) Other Local Revenue		8600-8799	14,299,568.00	14,940,025.00	4.5%
5) TOTAL, REVENUES			14,398,217.00	15,044,635.00	4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,032,200.00	16,215,596.00	-4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,032,200.00	16,215,596.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,633,983.00)	(1,170,961.00)	-55.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	134,854.00	0.00	-100.0%
b) Transfers Out		7600-7629	134,854.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			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)			(2,633,983.00)	(1,170,961.00)	-55.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,496,808.00	12,862,825.00	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,496,808.00	12,862,825.00	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,496,808.00	12,862,825.00	-17.0%
2) Ending Balance, June 30 (E + F1e)			12,862,825.00	11,691,864.00	-9.1%
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	12,862,825.00	11,691,864.00	-9.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	98,649.00	104,610.00	6.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			98,649.00	104,610.00	6.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	13,283,015.00	14,085,766.00	6.0%
Unsecured Roll		8612	786,553.00	771,259.00	-1.9%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	230,000.00	83,000.00	-63.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,299,568.00	14,940,025.00	4.5%
TOTAL, REVENUES			14,398,217.00	15,044,635.00	4.5%

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	5,952,573.00	5,995,000.00	0.7%
Bond Interest and Other Service Charges		7434	11,079,627.00	10,220,596.00	-7.8%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,032,200.00	16,215,596.00	-4.8%
TOTAL, EXPENDITURES			17,032,200.00	16,215,596.00	-4.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	134,854.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			134,854.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	134,854.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			134,854.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	98,649.00	104,610.00	6.0%
4) Other Local Revenue		8600-8799	14,299,568.00	14,940,025.00	4.5%
5) TOTAL, REVENUES			14,398,217.00	15,044,635.00	4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,032,200.00	16,215,596.00	-4.8%
10) TOTAL, EXPENDITURES			17,032,200.00	16,215,596.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,633,983.00)	(1,170,961.00)	-55.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	134,854.00	0.00	-100.0%
b) Transfers Out		7600-7629	134,854.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			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)			(2,633,983.00)	(1,170,961.00)	-55.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,496,808.00	12,862,825.00	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,496,808.00	12,862,825.00	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,496,808.00	12,862,825.00	-17.0%
2) Ending Balance, June 30 (E + F1e)			12,862,825.00	11,691,864.00	-9.1%
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			12,862,825.00	11,691,864.00	-9.1%
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 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	12,862,825.00	11,691,864.00
Total, Restricted Balance		<u>12,862,825.00</u>	<u>11,691,864.00</u>

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	4,421,078.00	476,777.00	-89.2%
5) TOTAL, REVENUES			4,421,078.00	476,777.00	-89.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,613,066.00	3,231,887.00	-10.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,613,066.00	3,231,887.00	-10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			808,012.00	(2,755,110.00)	-441.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			808,012.00	(2,755,110.00)	-441.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,903,216.00	10,711,228.00	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,903,216.00	10,711,228.00	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,903,216.00	10,711,228.00	8.2%
2) Ending Net Position, June 30 (E + F1e)			10,711,228.00	7,956,118.00	-25.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,711,228.00	7,956,118.00	-25.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	67,740.00	67,740.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,353,338.00	409,037.00	-90.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,421,078.00	476,777.00	-89.2%
TOTAL, REVENUES			4,421,078.00	476,777.00	-89.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,613,066.00	3,231,887.00	-10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,613,066.00	3,231,887.00	-10.6%
TOTAL, EXPENSES			3,613,066.00	3,231,887.00	-10.6%

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

Description	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	4,421,078.00	476,777.00	-89.2%
5) TOTAL, REVENUES			4,421,078.00	476,777.00	-89.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,613,066.00	3,231,887.00	-10.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,613,066.00	3,231,887.00	-10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			808,012.00	(2,755,110.00)	-441.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			808,012.00	(2,755,110.00)	-441.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,903,216.00	10,711,228.00	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,903,216.00	10,711,228.00	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,903,216.00	10,711,228.00	8.2%
2) Ending Net Position, June 30 (E + F1e)			10,711,228.00	7,956,118.00	-25.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,711,228.00	7,956,118.00	-25.7%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	10,711,228.00	7,956,118.00
Total, Restricted Net Position		<u>10,711,228.00</u>	<u>7,956,118.00</u>

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	16,173	15,984		
Charter School				
Total ADA	16,173	15,984	1.2%	Not Met
Second Prior Year (2018-19)				
District Regular	15,984	15,982		
Charter School				
Total ADA	15,984	15,982	0.0%	Met
First Prior Year (2019-20)				
District Regular	15,603	15,618		
Charter School		0		
Total ADA	15,603	15,618	N/A	Met
Budget Year (2020-21)				
District Regular	15,194			
Charter School	0			
Total ADA	15,194			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

District ADA projections at the 2017-18 Adopted Budget were based on flat enrollment and historical ADA-to-Enrollment ratio. Actual enrollment, and therefore actual ADA, had an unanticipated decrease of about 200 students.

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	16,820	16,599		
Charter School				
Total Enrollment	16,820	16,599	1.3%	Not Met
Second Prior Year (2018-19)				
District Regular	16,530	16,134		
Charter School				
Total Enrollment	16,530	16,134	2.4%	Not Met
First Prior Year (2019-20)				
District Regular	15,825	15,727		
Charter School				
Total Enrollment	15,825	15,727	0.6%	Met
Budget Year (2020-21)				
District Regular	15,434			
Charter School				
Total Enrollment	15,434			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment projections for 2017-18 Adopted Budget anticipated flat enrollment, but actual enrollment decreased; projection for 2018-19 included an expected decline in enrollment, but the decline was much greater than anticipated. Enrollment projections have been adjusted to account for continued declining enrollment.

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	15,984	16,599	
Charter School		0	
Total ADA/Enrollment	15,984	16,599	96.3%
Second Prior Year (2018-19)			
District Regular	15,603	16,134	
Charter School			
Total ADA/Enrollment	15,603	16,134	96.7%
First Prior Year (2019-20)			
District Regular	15,194	15,727	
Charter School	0		
Total ADA/Enrollment	15,194	15,727	96.6%
		Historical Average Ratio:	96.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.0%

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	14,893	15,434		
Charter School	0			
Total ADA/Enrollment	14,893	15,434	96.5%	Met
1st Subsequent Year (2021-22)				
District Regular	14,583	15,102		
Charter School				
Total ADA/Enrollment	14,583	15,102	96.6%	Met
2nd Subsequent Year (2022-23)				
District Regular	14,244	14,740		
Charter School				
Total ADA/Enrollment	14,244	14,740	96.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	15,676.30	15,247.90	14,947.32	14,636.46
b. Prior Year ADA (Funded)		15,676.30	15,247.90	14,947.32
c. Difference (Step 1a minus Step 1b)		(428.40)	(300.58)	(310.86)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.73%	-1.97%	-2.08%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		172,219,106.00	154,410,469.00	153,059,801.00
b1. COLA percentage		3.26%	-7.92%	-12.18%
b2. COLA amount (proxy for purposes of this criterion)		5,614,342.86	(12,229,309.14)	(18,642,683.76)
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		3.26%	-7.92%	-12.18%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.53%	-9.89%	-14.26%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-4.7% to 1.53%	-10.89% to -8.89%	-15.26% to -13.26%

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)	24,589,819.00	24,589,819.00	24,589,819.00	24,589,819.00
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)	172,042,960.00	154,410,469.00	153,059,801.00	149,761,987.00
District's Projected Change in LCFF Revenue:		-10.25%	-0.87%	-2.15%
LCFF Revenue Standard:		-.47% to 1.53%	-10.89% to -8.89%	-15.26% to -13.26%
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)

LCFF revenue projections for the budget year and two subsequent fiscal years are estimated based on the LCFF Calculator Version 21.1, which includes formula updates to incorporate the proration factor based on the Governor's 2020-21 May Revision.

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)	138,325,701.43	158,443,492.93	87.3%
Second Prior Year (2018-19)	141,120,320.24	169,231,015.27	83.4%
First Prior Year (2019-20)	125,651,787.00	144,103,765.00	87.2%
	Historical Average Ratio:		86.0%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.0% to 89.0%	83.0% to 89.0%	83.0% to 89.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	103,432,077.00	124,733,314.00	82.9%	Not Met
1st Subsequent Year (2021-22)	101,612,265.00	121,337,252.00	83.7%	Met
2nd Subsequent Year (2022-23)	103,166,731.00	113,391,718.00	91.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District has included budget reduction plan items for the budget year as well as the two subsequent years. Details of the methods and assumptions for each year are included in the explanations in the MYP forms, as well as included in the Budget Reduction Plans for each fiscal year.

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):	0.53%	-9.89%	-14.26%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.47% to 10.53%	-19.89% to .11%	-24.26% to -4.26%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.47% to 5.53%	-14.89% to -4.89%	-19.26% to -9.26%

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)	8,452,148.00		
Budget Year (2020-21)	15,896,821.00	88.08%	Yes
1st Subsequent Year (2021-22)	8,896,821.00	-44.03%	Yes
2nd Subsequent Year (2022-23)	8,896,821.00	0.00%	Yes

Explanation:
(required if Yes)

Federal revenue in the budget year includes \$7,068,320 in anticipated CARES Act funding, which is one-time funding to mitigate the effects of the COVID-19 pandemic. This revenue is removed from the subsequent years' revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	10,408,754.00		
Budget Year (2020-21)	7,991,723.00	-23.22%	Yes
1st Subsequent Year (2021-22)	7,991,723.00	0.00%	Yes
2nd Subsequent Year (2022-23)	7,991,723.00	0.00%	Yes

Explanation:
(required if Yes)

Other State revenue in 2019-20 includes \$2,531,940 in one-time Special Education Preschool Intervention funds that are not projected to occur in the budget year or future years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	9,947,634.00		
Budget Year (2020-21)	10,100,722.00	1.54%	No
1st Subsequent Year (2021-22)	10,032,333.00	-0.68%	Yes
2nd Subsequent Year (2022-23)	10,032,333.00	0.00%	Yes

Explanation:
(required if Yes)

Other Local Revenue includes Special Education AB602 funding from the local SELPA, which fluctuates from year to year based on State funding to the local SELPA, as well as changes in district and county-wide enrollment and Special Education population.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	8,925,673.00		
Budget Year (2020-21)	13,019,602.00	45.87%	Yes
1st Subsequent Year (2021-22)	12,939,602.00	-0.61%	Yes
2nd Subsequent Year (2022-23)	12,939,602.00	0.00%	Yes

Explanation:
(required if Yes)

Expenditures in this category were dramatically reduced in 2019-20 due to the closure of schools for the COVID-19 pandemic. The budget year expenditures reflect changes due to re-opening of schools, and the subsequent years reflect changes aligned with the Budget Reduction Plan for each year.

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

First Prior Year (2019-20)	29,089,161.00		
Budget Year (2020-21)	27,708,863.00	-4.75%	Yes
1st Subsequent Year (2021-22)	27,708,863.00	0.00%	Yes
2nd Subsequent Year (2022-23)	27,708,863.00	0.00%	Yes

Explanation:
(required if Yes)

Expenditures in this category increased in 2019-20 due to the need for outside staffing contracts to serve Special Education students. Decreases in the budget year and subsequent years reflect changes aligned with the Budget Reduction Plan for each year.

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)	28,808,536.00		
Budget Year (2020-21)	33,989,266.00	17.98%	Not Met
1st Subsequent Year (2021-22)	26,920,877.00	-20.80%	Not Met
2nd Subsequent Year (2022-23)	26,920,877.00	0.00%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	38,014,834.00		
Budget Year (2020-21)	40,728,465.00	7.14%	Met
1st Subsequent Year (2021-22)	40,648,465.00	-0.20%	Met
2nd Subsequent Year (2022-23)	40,648,465.00	0.00%	Not Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

Federal revenue in the budget year includes \$7,068,320 in anticipated CARES Act funding, which is one-time funding to mitigate the effects of the COVID-19 pandemic. This revenue is removed from the subsequent years' revenue.

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

Other State revenue in 2019-20 includes \$2,531,940 in one-time Special Education Preschool Intervention funds that are not projected to occur in the budget year or future years.

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

Other Local Revenue includes Special Education AB602 funding from the local SELPA, which fluctuates from year to year based on State funding to the local SELPA, as well as changes in district and county-wide enrollment and Special Education population.

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

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

Expenditures in this category were dramatically reduced in 2019-20 due to the closure of schools for the COVID-19 pandemic. The budget year expenditures reflect changes due to re-opening of schools, and the subsequent years reflect changes aligned with the Budget Reduction Plan for each year.

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

Expenditures in this category increased in 2019-20 due to the need for outside staffing contracts to serve Special Education students. Decreases in the budget year and subsequent years reflect changes aligned with the Budget Reduction Plan for each year.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	191,897,120.00			
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	191,897,120.00	5,756,913.60	5,756,915.00	Met

* Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,096,417.18	6,558,516.00	6,160,678.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	10,809,733.15	3,412,148.16	4,450,188.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.14)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	16,906,150.19	9,970,664.16	10,610,866.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	203,675,461.09	218,617,188.48	205,218,228.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	203,675,461.09	218,617,188.48	205,218,228.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.3%	4.6%	5.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.8%	1.5%	1.7%

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)	186,492.59	158,905,047.93	N/A	Met
Second Prior Year (2018-19)	(10,021,278.75)	171,561,353.06	5.8%	Not Met
First Prior Year (2019-20)	(5,681,254.00)	145,537,862.00	3.9%	Not Met
Budget Year (2020-21) (Information only)	(2,495,708.00)	125,388,043.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District experienced planned deficit spending in 2018-19, due to ongoing increases in required employer retirement contributions and significant unexpected Special Education expenses. The District identified and implemented expenditure cuts of approximately \$10 million for 2019-20; however, increased Special Education needs continue to be met through a lower level of planned deficit spending.

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)	17,787,280.00	34,004,256.68	N/A	Met
Second Prior Year (2018-19)	15,973,425.00	26,583,397.27	N/A	Met
First Prior Year (2019-20)	15,507,327.00	16,562,120.00	N/A	Met
Budget Year (2020-21) (Information only)	10,880,866.00			

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

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

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

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

Explanation:
(required if NOT met)

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.)	14,893	14,583	14,244
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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)	191,897,120.00	182,608,649.00	175,566,115.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	191,897,120.00	182,608,649.00	175,566,115.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,756,913.60	5,478,259.47	5,266,983.45
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)	5,756,913.60	5,478,259.47	5,266,983.45

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)	5,756,915.00	5,478,259.00	5,266,983.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,358,243.00	1,424,514.00	1,752,539.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,115,158.00	6,902,773.00	7,019,522.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.23%	3.78%	4.00%
District's Reserve Standard (Section 10B, Line 7):	5,756,913.60	5,478,259.47	5,266,983.45
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?

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?

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?

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)?

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)	(39,417,616.00)			
Budget Year (2020-21)	(36,925,709.00)	(2,491,907.00)	-6.3%	Met
1st Subsequent Year (2021-22)	(37,774,120.00)	848,411.00	2.3%	Met
2nd Subsequent Year (2022-23)	(41,092,706.00)	3,318,586.00	8.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	130,047.00			
Budget Year (2020-21)	0.00	(130,047.00)	-100.0%	Not 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)	1,434,097.00			
Budget Year (2020-21)	654,729.00	(779,368.00)	-54.3%	Not Met
1st Subsequent Year (2021-22)	500,000.00	(154,729.00)	-23.6%	Not Met
2nd Subsequent Year (2022-23)	500,000.00	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. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

In 2019-20, the District closed Fund 170 - Reserve for iPad Insurance. The cash balance of \$130,047 remaining in Fund 170 was then transferred into the General Fund 010.

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

Explanation:
(required if NOT met)

In 2019-20, the District increased the contribution to Fund 130 - Child Nutrition, to \$1,434,097, due to impacts from the COVID-19 pandemic. In the Budget Year (2020-21) and subsequent years, the District anticipates decreases to the contribution to Fund 130.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8	General Fund	General Fund	3,072,458
Certificates of Participation	27	General Fund	General Fund	8,000,000
General Obligation Bonds	26	Debt Service	Debt Service	259,544,093
Supp Early Retirement Program	2	General Fund	General Fund	1,628,086
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				272,244,637

Type of Commitment (continued)	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	402,454	407,017	412,908	420,055
Certificates of Participation	631,854	160,000	280,000	575,500
General Obligation Bonds	17,032,200	16,215,596	16,215,596	16,215,596
Supp Early Retirement Program	814,043	814,043	814,043	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Total Annual Payments:	18,880,551	17,596,656	17,722,547	17,211,151
Has total annual payment increased over prior year (2019-20)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

Yes

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

Explanation:
(required if Yes)

General Fund revenues are used to pay for some long-term commitments, and General Fund revenues are projected to decrease in the budget year and subsequent years.

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)

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

b. Do benefits continue past age 65?

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:

Eligible retired employees, hired prior to 2013, have district-paid benefits to age 69.

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

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

Self-Insurance Fund	Governmental Fund
0	10,711,228

4. OPEB Liabilities

a. Total OPEB liability	81,160,496.00
b. OPEB plan(s) fiduciary net position (if applicable)	9,903,216.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	71,257,280.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2019

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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)	409,037.00	3,389,824.00	3,338,934.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	4,083,825.00	4,273,096.00	4,493,556.00
d. Number of retirees receiving OPEB benefits	243	243	243

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

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

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

No

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

--

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	886.5	833.8	783.8	771.8

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations for the 2020-21 budget year have not yet commenced. In June 2020, the District reached a tentative agreement with the Certificated Teachers bargaining unit for 2019-20, which did not include any salary increases or decreases.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 886,448

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases			

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Yes	Yes	Yes
	\$10,122,744	\$9,869,382	\$8,549,634
	capped at \$14,595	capped at \$14,595	capped at \$13,315
	-5.4%	-2.5%	-13.3%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Yes	Yes	Yes
	\$1,090,776	\$1,011,924	\$1,014,682
	-2.6%	-7.2%	0.2%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	676.5	592.3	573.0	568.0

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.

No

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

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

Negotiations for the 2020-21 budget year have not yet commenced. In June 2020, the District reached a tentative agreement with the Classified Employees bargaining unit for 2019-20, which did not include any salary increases or decreases.

Negotiations Settled

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

[]

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

[]

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement: Begin Date: [] End Date: []

5. Salary settlement:	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	[]	[]	[]
One Year Agreement			
Total cost of salary settlement	[]	[]	[]
% change in salary schedule from prior year	[]	[]	[]
or			
Multiyear Agreement			
Total cost of salary settlement	[]	[]	[]
% change in salary schedule from prior year (may enter text, such as "Reopener")	[]	[]	[]

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

Negotiations Not Settled

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

400,539

7. Amount included for any tentative salary schedule increases	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
[]	[]	[]	[]

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
\$3,696,404	\$3,630,302	\$3,200,529
capped at \$12,027	capped at \$12,027	capped at \$10,824
12.0%	-1.8%	-11.8%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
\$398,775	\$369,155	\$371,704
-1.0%	-7.4%	0.7%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	75.0	69.0	68.0	68.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

105,836

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases			

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	\$787,379	\$775,367	\$696,219
Percent of H&W cost paid by employer	capped at \$12,012	capped at \$12,012	capped at \$10,825
Percent projected change in H&W cost over prior year	-5.0%	-1.5%	-10.2%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	\$127,412	\$125,423	\$125,797
Percent change in step & column over prior year	-14.0%	-1.6%	0.3%

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	\$51,110	\$49,495	\$49,495
Percent change in cost of other benefits over prior year	5.0%	-3.2%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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? | <input type="button" value="Yes"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="button" value="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) | <input type="button" value="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? | <input type="button" value="No"/> |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="button" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="button" value="Yes"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="button" value="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) | <input type="button" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="button" value="Yes"/> |

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

Comments:
(optional)

A1: Due to the State Apportionment Deferrals proposed in the Governor's May Revise Budget for 2020-21, the District's cash flow projection for the budget year 2020-21 shows that the District will end the year with a negative cash balance in the Genfund. The District will use short-term interfund borrowing, or TRANS, as necessary, to meet the cash shortfall.
A6: The District offers uncapped health benefits to vested retirees hired prior to 2013 and to age 69.
A9: A new Superintendent was hired as of July 1, 2019. A new Assistant Superintendent of Business & Fiscal Services was hired as of June 1, 2020.

End of School District Budget Criteria and Standards Review

SACS2020 Financial Reporting Software - 2020.1.0
6/17/2020 11:28:31 AM

56-72538-0000000

July 1 Budget
2020-21 Budget
Technical Review Checks

Oxnard Elementary

Ventura County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020 Financial Reporting Software - 2020.1.0
6/17/2020 11:22:27 AM

56-72538-0000000

July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Oxnard Elementary

Ventura County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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	153,410,469.00	-0.88%	152,059,801.00	-2.17%	148,761,987.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,245,853.00	0.00%	3,245,853.00	0.00%	3,245,853.00
4. Other Local Revenues	8600-8799	3,161,722.00	-2.16%	3,093,333.00	0.00%	3,093,333.00
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	(36,925,709.00)	2.30%	(37,774,120.00)	8.79%	(41,092,706.00)
6. Total (Sum lines A1 thru A5c)		122,892,335.00	-1.85%	120,624,867.00	-5.49%	114,008,467.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				58,152,841.00		57,379,557.00
b. Step & Column Adjustment				847,974.00		849,443.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,621,258.00)		(750,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,152,841.00	-1.33%	57,379,557.00	0.17%	57,479,000.00
2. Classified Salaries						
a. Base Salaries				15,919,478.00		14,732,177.00
b. Step & Column Adjustment				217,717.00		218,523.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,405,018.00)		(164,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,919,478.00	-7.46%	14,732,177.00	0.37%	14,786,700.00
3. Employee Benefits	3000-3999	29,359,758.00	0.48%	29,500,531.00	4.75%	30,901,031.00
4. Books and Supplies	4000-4999	7,152,425.00	-1.12%	7,072,425.00	0.00%	7,072,425.00
5. Services and Other Operating Expenditures	5000-5999	14,950,985.00	0.00%	14,950,985.00	0.00%	14,950,985.00
6. Capital Outlay	6000-6999	26,250.00	14.29%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	955,017.00	0.00%	955,017.00	0.00%	955,017.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,783,440.00)	0.00%	(1,783,440.00)	0.00%	(1,783,440.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	654,729.00	-23.63%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(1,500,000.00)		(1,000,000.00)
11. Total (Sum lines B1 thru B10)		125,388,043.00	-2.83%	121,837,252.00	-6.52%	113,891,718.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,495,708.00)		(1,212,385.00)		116,749.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		10,880,866.00		8,385,158.00		7,172,773.00
2. Ending Fund Balance (Sum lines C and D1)		8,385,158.00		7,172,773.00		7,289,522.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	150,000.00		150,000.00		150,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,756,915.00		5,478,259.00		5,266,983.00
2. Unassigned/Unappropriated	9790	2,358,243.00		1,424,514.00		1,752,539.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,385,158.00		7,172,773.00		7,289,522.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,756,915.00		5,478,259.00		5,266,983.00
c. Unassigned/Unappropriated	9790	2,358,243.00		1,424,514.00		1,752,539.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		8,115,158.00		6,902,773.00		7,019,522.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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)
<p>Description</p> <p>B1d. 2021-22 Projection, Unrestricted: The District anticipates the following changes to 2021-22 certificated salaries: (\$6,821,258) for a reduction of certificated staff, due to declining enrollment, class size increases, and furlough days. \$5.2 million increase, to shift back teacher salaries that were cost-shifted to restricted CARES Act funding (Resource 3210) in 2020-21 as a one-time cost shift. Net decrease to certificated salaries in 2021-22 is \$1,621,258. 2022-23 Projection, Unrestricted: The District anticipates the following changes to 2022-23 certificated salaries: (\$750,000) for a reduction of 10 FTE due to declining enrollment/class size increases.</p> <p>B2d. 2021-22 Projection, Unrestricted: The District anticipates the following changes to 2021-22 classified salaries: (\$1,905,018) for a reduction of classified staff, due to declining enrollment, class size increases, and furlough days. \$500,000 increase, to shift back classified salaries that were cost-shifted to restricted CARES Act funding (Resource 3210) in 2020-21 as a one-time cost shift. Net decrease to classified salaries in 2021-22 is \$1,405,018. 2022-23 Projection, Unrestricted: The District anticipates the following changes to 2022-23 classified salaries: (\$164,000) for a reduction of 4 positions due to declining enrollment/class size increases.</p> <p>B10, Unrestricted The District has included within each major object code, budget reduction plan items for both the 2021-22 and 2022-23 projection years. Beyond those included reductions, in order to meet the reduced LCFE revenue projected from the Governor's May Revise Budget, the District needs to identify an additional \$1.5 million in budget reductions in 2021-22, and an additional \$11 million in budget reductions in 2022-23.</p>					

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	15,896,821.00	-44.03%	8,896,821.00	0.00%	8,896,821.00
3. Other State Revenues	8300-8599	4,745,870.00	0.00%	4,745,870.00	0.00%	4,745,870.00
4. Other Local Revenues	8600-8799	6,939,000.00	0.00%	6,939,000.00	0.00%	6,939,000.00
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	36,925,709.00	2.30%	37,774,120.00	8.79%	41,092,706.00
6. Total (Sum lines A1 thru A5c)		64,507,400.00	-9.54%	58,355,811.00	5.69%	61,674,397.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,146,188.00		17,048,131.00
b. Step & Column Adjustment				251,943.00		253,472.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,350,000.00)		(150,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,146,188.00	-23.02%	17,048,131.00	0.61%	17,151,603.00
2. Classified Salaries						
a. Base Salaries				11,612,961.00		11,238,040.00
b. Step & Column Adjustment				166,079.00		167,956.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(541,000.00)		(41,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,612,961.00	-3.23%	11,238,040.00	1.13%	11,364,996.00
3. Employee Benefits	3000-3999	11,143,161.00	-2.38%	10,878,459.00	6.18%	11,551,031.00
4. Books and Supplies	4000-4999	5,867,177.00	0.00%	5,867,177.00	0.00%	5,867,177.00
5. Services and Other Operating Expenditures	5000-5999	12,757,878.00	0.00%	12,757,878.00	0.00%	12,757,878.00
6. Capital Outlay	6000-6999	160,000.00	0.00%	160,000.00	0.00%	160,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,730,000.00	0.00%	1,730,000.00	0.00%	1,730,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,091,712.00	0.00%	1,091,712.00	0.00%	1,091,712.00
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)		66,509,077.00	-8.63%	60,771,397.00	1.49%	61,674,397.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,001,677.00)		(2,415,586.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,417,263.00		2,415,586.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		2,415,586.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,415,586.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,415,586.00		0.00		0.00

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

Description Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<p>B1d. 2021-22 Projection, Restricted: The District anticipates the following changes to 2021-22 certificated salaries: (\$150,000) for a reduction of 2 FTE due to declining enrollment/class size increases. (\$5.2 million) decrease, to shift back teacher salaries that were cost-shifted from Unrestricted General Fund to restricted CARES Act funding (Resource 3210) in 2020-21 as a one-time cost shift. Net decrease to certificated salaries in 2021-22 is \$5.35 million. 2022-23 Projection, Restricted: The District anticipates the following changes to 2022-23 certificated salaries: (\$150,000) for a reduction of 2 FTE due to declining enrollment/class size increases.</p>					
<p>B2d. 2021-22 Projection, Restricted: The District anticipates the following changes to 2021-22 classified salaries: (\$41,000) for a reduction of 1 position due to declining enrollment/class size increases. (\$500,000) decrease, to shift back classified salaries that were cost-shifted from Unrestricted General Fund to restricted CARES Act funding (Resource 3210) in 2020-21 as a one-time cost shift. Net decrease to classified salaries in 2021-22 is \$541,000. 2022-23 Projection, Restricted: The District anticipates the following changes to 2022-23 classified salaries: (\$41,000) for a reduction of 1 position due to declining enrollment/class size increases.</p>					

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	153,410,469.00	-0.88%	152,059,801.00	-2.17%	148,761,987.00
2. Federal Revenues	8100-8299	15,896,821.00	-44.03%	8,896,821.00	0.00%	8,896,821.00
3. Other State Revenues	8300-8599	7,991,723.00	0.00%	7,991,723.00	0.00%	7,991,723.00
4. Other Local Revenues	8600-8799	10,100,722.00	-0.68%	10,032,333.00	0.00%	10,032,333.00
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)		187,399,735.00	-4.49%	178,980,678.00	-1.84%	175,682,864.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				80,299,029.00		74,427,688.00
a. Base Salaries				1,099,917.00		1,102,915.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(6,971,258.00)		(900,000.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	80,299,029.00	-7.31%	74,427,688.00	0.27%	74,630,603.00
2. Classified Salaries				27,532,439.00		25,970,217.00
a. Base Salaries				383,796.00		386,479.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(1,946,018.00)		(205,000.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,532,439.00	-5.67%	25,970,217.00	0.70%	26,151,696.00
3. Employee Benefits	3000-3999	40,502,919.00	-0.31%	40,378,990.00	5.13%	42,452,062.00
4. Books and Supplies	4000-4999	13,019,602.00	-0.61%	12,939,602.00	0.00%	12,939,602.00
5. Services and Other Operating Expenditures	5000-5999	27,708,863.00	0.00%	27,708,863.00	0.00%	27,708,863.00
6. Capital Outlay	6000-6999	186,250.00	2.01%	190,000.00	0.00%	190,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,685,017.00	0.00%	2,685,017.00	0.00%	2,685,017.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(691,728.00)	0.00%	(691,728.00)	0.00%	(691,728.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	654,729.00	-23.63%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(1,500,000.00)		(11,000,000.00)
11. Total (Sum lines B1 thru B10)		191,897,120.00	-4.84%	182,608,649.00	-3.86%	175,566,115.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,497,385.00)		(3,627,971.00)		116,749.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,298,129.00		10,800,744.00		7,172,773.00
2. Ending Fund Balance (Sum lines C and D1)		10,800,744.00		7,172,773.00		7,289,522.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740	2,415,586.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	150,000.00		150,000.00		150,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,756,915.00		5,478,259.00		5,266,983.00
2. Unassigned/Unappropriated	9790	2,358,243.00		1,424,514.00		1,752,539.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,800,744.00		7,172,773.00		7,289,522.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,756,915.00		5,478,259.00		5,266,983.00
c. Unassigned/Unappropriated	9790	2,358,243.00		1,424,514.00		1,752,539.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,115,158.00		6,902,773.00		7,019,522.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.23%		3.78%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		14,893.49		14,582.63		14,243.67
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		191,897,120.00		182,608,649.00		175,566,115.00
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)		191,897,120.00		182,608,649.00		175,566,115.00
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)		5,756,913.60		5,478,259.47		5,266,983.45
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)		5,756,913.60		5,478,259.47		5,266,983.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES