

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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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.

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

Budget available for inspection at:

Public Hearing:

Place: District Office

Date: June 12, 2020

Place: District Office Board Room

Date: June 24, 2020

Time: 04:30 PM

Adoption Date: June 24, 2020

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Steve Henson

Telephone: 530-245-7900

Title: Assistant Superintendent

E-mail: shenson@gwusd.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?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	N/A	
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:
Gateway USD contract with Shasta-Trinity Schools Insurance Group (STSIG- JPA) for worker's compensation coverage.

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

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

Date of Meeting: Jun 24, 2020

For additional information on this certification, please contact:

Name: Steve Henson

Title: Assistant Superintendent

Telephone: 530-245-7900

E-mail: shenson@gwusd.org



**GATEWAY UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS
June 24, 2020**

The annual budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This Budget Adoption document reflects expected revenues and planned expenditures for the 2020-2021 school year. The adoption of the 2020-2021 Preliminary Budget is required by June 30, 2020. This is in accordance with state prescribed procedures for single budget adoption, which requires that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th.

The Preliminary Budget is presented based on the Governor's May 2020 Revise where he revised his economic projections for next year.

REVENUES

The LCFF COLA is 2.31% with a 10% deficit or 0 COLA with a deficit of 7.92%. The District ADA is projected to continue to decline, therefore, funding is based on prior year ADA of 2105.67; an overall decrease of 51.09. This includes SCOE Independent Study ADA of 17.09 which is passed through to SCOE under Other Outgo in the District's expenditures. The LCFF funded dollars are projected at \$21,482,112, which is \$2,421,803 less than received in 2019-20; \$184,337 of this is the SCOE pass through. A portion of the LCFF revenue is generated from the unduplicated count of low income, English learner and foster youth students. Known as Supplemental and Concentration Grants, these funds need to be used to improve or increase services for the targeted students. Of the \$2,421,803 loss in LCFF funding, \$516,956 is in Supplemental and Concentration funding.

Federal Revenue is projected to be \$3,825,440; an increase of \$920,298. The increase is mainly due to the CARES Act ESSER Fund Allocations \$993,019, Comprehensive Support and Improvement Grant (CSI) \$322,264, and Title IV ESEA funds \$86,847. The increase to federal revenue is offset by removing MAA income (\$556,465). Due to the uncertainty of MAA, it is not budgeted until received.

Other State Revenue is projected at \$2,177,281; a decrease of (\$797,410). The majority of the projected decrease is (\$370,000) in a one-time bus grant and (\$414,458) in an early intervention grant.

Other Local Revenue is projected to be \$3,779,873; a reduction of (\$468,067). The decrease of (\$441,068) for a one-time bus grant is the significant reason for the reduction in Local Revenue.

Interfund Transfers In are projected to be \$378,481; a decrease of \$109,930. This is due to the decreased cost of retiree health and welfare.

Other Sources are projected to be zero.

Total General Fund Revenues (including GREAT) are projected to be \$31,643,187; a decrease of (\$2,876,912) from 2019-20.

EXPENDITURES

Certificated salaries are projected at \$11,611,204; an increase of \$177,793. The increase includes salary schedule step and column increases for 2020-2021. The total increase reflects an offset from a slight savings based on 4.0 FTE retirees being replaced at a lower cost.

Classified salaries are projected at \$6,196,598; a net increase of \$253,132. The increase includes step and column increases for 2020-2021. (As of the date of this proposed budget adoption, negotiations with CSEA for the 2019-2020 school year have not been concluded.) The increase is also due to fully budgeting all vacant positions.

Employee benefits are projected at \$7,862,439; an overall increase of \$13,821. STRS certificated retirement benefits decreased (\$22,457) due to the CalSTRS Employer Rate reduction from 17.10% to 16.15%. The savings are offset somewhat by contributions due to step and column increases. CalPERS Employer Rate increased from 19.721% to 20.70% which equals a \$117,793 increase to PERS expenditures. Other employee benefits have a savings of (\$81,102) due to a decrease in retiree benefit costs and a reduction in the workers comp rate (0.40%).

Books and supplies are budgeted at \$1,759,362; an increase of \$442,883. The increase in the books and supply budget is mainly due to the necessity to purchase textbooks (science adoption), \$178,000; COVID prevention related cost and the Chromebook buyback to allow families the use of chrome books for 'Distance Learning', using CARES Act funds, \$160,000; and the need to spend Title IV ESEA funds to further support technology and distance learning, \$58,000.

Services and other operating expenses are projected to be \$5,829,350; an increase of \$524,409. The increase is mainly due to expenses related to restricted fund grants: Comprehensive Support and Improvement Grant (CSI) \$251,314, Low-Performing Student Block Grant \$92,417, increased Special Ed contracts \$62,084, added \$66,925 to conferences for reductions made at Third Interim, and Liability insurance increase of \$24,358.

Capital Outlay is projected to be \$0; a decrease of (\$932,018). The bus grants and associated costs were removed in the amount of (\$906,944). The balance of (\$25,074) was the replacement cost of a scoreboard at Shasta Lake School that was taken out of budget.

Other Outgo is projected to be \$204,337, an increase of \$9,239, which is SCOE Independent Study ADA Pass-through, which is offset in the LCFF funding.

Direct Support/Indirect Costs are projected to be \$68,149. This is the indirect from the Cafeteria Fund.

Transfers Out are budgeted at \$423,673; a decrease of (\$324,211). The projected encroachment for the Cafeteria Fund decreased (\$99,337) and the transfer to the Retiree Benefit Fund decreased (\$224,874).

Contributions to Restricted Programs are \$4,722,520; \$3,022,151 for Special Ed, \$1,018,855 for Routine Restricted Maintenance (the Deferred Maintenance portion \$268,600 is funded by RDA), and \$681,514 for GREAT Partnership--this is their portion of LCFF that they generate.

The Beginning Balance is projected to be \$9,945,293, an increase of \$862,541 from 2019-20 Actuals.

The Ending Balance is projected to be \$7,769,666, a decrease of (\$2,175,627); Economic Uncertainty of 9.1%.

The District Preliminary Budget includes deficit spending (expenditures exceed revenues) in the amount of (\$2,175,627). There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based the budget on assumptions, the best information available at the time the budget was prepared. The Adopted Budget should be considered a "financial snapshot" on the date it is adopted by the Board of Trustees.

COMPARISON OF REVENUES AND EXPENDITURES: 2020-21 ADOPTED COMPARED TO 2019-20 3RD INTERIM

Gateway Unified School District

June 24, 2020

		2019-20 Third Interim			2020-21 Prel Adopted			Diff		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF Revenue Sources	8010 - 8099	23,903,915	-	23,903,915	21,482,112	-	21,482,112	(2,421,803)	-	(2,421,803)
Federal Revenues	8100 - 8299	648,006	2,257,136	2,905,142	90,810	3,734,630	3,825,440	(557,196)	1,477,494	920,298
Other State Revenues	8300 - 8599	831,284	2,143,407	2,974,691	379,286	1,797,995	2,177,281	(451,998)	(345,412)	(797,410)
Other Local Revenues	8600 - 8799	494,481	3,753,459	4,247,940	357,561	3,422,312	3,779,873	(136,920)	(331,147)	(468,067)
Interfund Transfers In	8910 - 8929	488,411	-	488,411	378,481	-	378,481	(109,930)	-	(109,930)
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(4,690,668)	4,690,668	-	(4,722,520)	4,722,520	-	(31,852)	31,852	-
TOTAL REVENUES		21,675,429	12,844,670	34,520,099	17,965,730	13,677,457	31,643,187	(3,709,699)	832,787	(2,876,912)
EXPENDITURES	Object									
Certificated Salaries	1000 - 1999	8,555,097	2,878,314	11,433,411	8,636,397	2,974,807	11,611,204	81,300	96,493	177,793
Classified Salaries	2000 - 2999	3,347,360	2,596,106	5,943,466	3,407,756	2,788,842	6,196,598	60,396	192,736	253,132
STRS	3101-3102	1,431,437	1,567,079	2,998,516	1,381,124	1,594,935	2,976,059	(50,313)	27,856	(22,457)
PERS	3201-3202	611,596	518,453	1,130,049	671,818	575,611	1,247,429	60,222	57,158	117,380
Other Employee Benefits	3300-3999	2,736,141	983,912	3,720,053	2,644,304	994,647	3,638,951	(91,837)	10,735	(81,102)
Total Employee Benefits		4,779,174	3,069,444	7,848,618	4,697,246	3,165,193	7,862,439	(81,928)	95,749	13,821
Total Salary and Benefits		16,681,631	8,543,864	25,225,495	16,741,399	8,928,842	25,670,241	59,768	384,978	444,746
Books and Supplies	4000 - 4999	688,630	627,849	1,316,479	836,235	923,127	1,759,362	147,605	295,278	442,883
Services, Other Operating Expenses	5000 - 5999	2,598,565	2,706,376	5,304,941	1,730,151	4,099,199	5,829,350	(868,414)	1,392,823	524,409
Capital Outlay	6000 - 6599	-	932,018	932,018	-	-	-	-	(932,018)	(932,018)
Other Outgo	7100 - 7499	185,889	9,209	195,098	204,337	-	204,337	18,448	(9,209)	9,239
Direct Support / Indirect Costs	7300 - 7399	(224,883)	160,526	(64,357)	(244,899)	176,750	(68,149)	(20,016)	16,224	(3,792)
Interfund Transfers Out	7610 - 7629	747,884	-	747,884	423,673	-	423,673	(324,211)	-	(324,211)
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		20,677,716	12,979,842	33,657,558	19,690,896	14,127,918	33,818,814	(986,820)	1,148,076	161,256
NET INCREASE/DECREASE IN FUND BALANCE		997,713	(135,172)	862,541	(1,725,166)	(450,461)	(2,175,627)	(2,722,879)	(315,289)	(3,038,168)
BEGINNING BALANCE		6,807,130	2,275,622	9,082,752	7,804,843	2,140,450	9,945,293	997,713	(135,172)	862,541
Audit Adjustment		-	-	-	-	-	-	-	-	-
ENDING BALANCE		7,804,843	2,140,450	9,945,293	6,079,677	1,689,989	7,769,666	(1,725,166)	(450,461)	(2,175,627)

Components of Ending Fund Balance

Reserved Rev Cash/GAINS/Stores	205,713	-	205,713	205,713	-	205,713	-	-	-
Economic Uncertainty	4,575,100	-	4,575,100	3,094,352	-	3,094,352	(1,480,748)	-	(1,480,748)
Board Designated/Assigned	3,024,030	-	3,024,030	2,779,612	-	2,779,612	(244,418)	-	(244,418)
Restricted	-	2,140,450	2,140,450	-	1,689,989	1,689,989	-	(450,461)	(450,461)
Undesignated	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	7,804,843	2,140,450	9,945,293	6,079,677	1,689,989	7,769,666	(1,725,166)	(450,461)	(2,175,627)

ECONOMIC UNCERTAINTY

	13.6%	9.1%	-918.3%
Funded LCFF ADA (Projected)	2127.07	2076.12	-50.95
District Funded County Program ADA	11.31	12.46	1.15
County ADA Pass-through	16.06	17.09	1.03
Total Projected Funded LCFF ADA	2154.44	2105.67	-48.77

GATEWAY UNIFIED SCHOOL DISTRICT
Comparison of Ending Fund Balance Components: 2020-21 Adopted to 2019-20 3rd
June 24, 2020

	2019-20 THIRD INTERIM	2020-21 ADOPTED
REVOLVING CASH/STORES/PREPAIDS	205,713	205,713
UNREALIZED GAINS	0	0
ECONOMIC UNCERTAINTY	4,575,100	3,094,352
RESTRICTED		
Classified Professional Development Grant	21,304	0
COVID19-SB117	16,979	0
Low Performing Student Block Grant	137,850	0
Instructional Lottery	328,509	199,840
Medi-Cal	328,170	308,843
RDA for Capital Improvements	1,109,971	1,041,371
Site Specific General Ed	197,667	139,935
TOTAL RESTRICTED	2,140,450	1,689,989
Unrestricted/Assigned		
Classroom Furniture	125,000	125,000
Deferred Maintenance	104,289	104,289
Early Intervention Grant-Unrestricted	264,458	79,458
Forest Reserve - Replacement Equipment	584,098	674,908
Insurance Proceeds for Fire at Canyon	140,744	140,744
LCAP	134,491	0
Lottery	515,428	542,238
MediCal Administrative Activities	677,302	668,552
MediCal BackCasting Set Aside	70,000	70,000
Student Sports - Fundraising	21,842	8,118
Student Programs - Fundraising	30,536	10,463
Technology Infrastructure	105,842	105,842
Textbook Adoptions	250,000	250,000
TOTAL UNRESTRICTED	3,024,030	2,779,612
UNDESIGNATED/UNAPPROPRIATED	0	0
TOTAL ENDING BALANCE	9,945,293	7,769,666

DEFERRED REVENUE		
NCLB Title I	460,700	478,143
NCLB Title II	25,497	11,318
ESEA Title IV	134,897	0
ESSA CSI	0	340,247
CTEIG (Career Technical Incentive Grant)	0	0
TOTAL DEFERRED REVENUE	621,094	829,708

GATEWAY UNIFIED SCHOOL DISTRICT
Other Funds Summary
June 24, 2020

	2019-20 MAY REVISION	2020-21 PROPOSED ADOPTED	CHANGE
GENERAL FUND/GREAT: FUND 01			
2 Year Projected Ending Balance with Change:	\$9,945,293	\$7,769,666	(\$2,175,627)
CAFETERIA: FUND 13			
2 Year Projected Ending Balance with Change:	\$81,600	\$81,600	\$0
SPECIAL RESERVE FUND FOR RETIREE BENEFITS: FUND 20			
2 Year Projected Ending Balance with Change:	\$528,930	\$412,887	(\$116,043)
BUILDING FUND: FUND 21			
2 Year Projected Ending Balance with Change:	\$719,432	\$729,432	\$10,000
CAPITAL FACILITES FUND (DEVELOPER FEES): FUND 25			
2 Year Projected Ending Balance with Change:	\$1,648,042	\$2,100,442	\$452,400
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY: FUND 40			
2 Year Projected Ending Balance with Change:	\$2,344	\$2,379	\$35
BOND INTEREST AND REDEMPTION FUND: FUND 51/52			
2 Year Projected Ending Balance with Change:	\$3,052,925	\$2,999,955	(\$52,970)

OTHER FUNDS

Cafeteria Fund-Form 13: The beginning balance is budgeted at \$81,600 and is projected to end the year with \$81,600. The General Fund is projecting a contribution of \$167,735; \$99,337 less than 2019-20.

Special Reserve Fund-Form 20: The beginning balance is \$528,930 and the ending balance is projected to be \$412,887. A transfer of \$378,481 to the General Fund is budgeted to cover the cost of retiree benefits, and a \$255,938 transfer in from the General Fund is budgeted to cover future liability for current retirees.

Bond Construction Fund-Form 21: The beginning balance is \$719,432 and the ending balance is budgeted to be \$729,432. No expenditures are budgeted at this time.

County School Facilities Fund (Developer Fee)-Form 25: The beginning balance is \$1,648,042 and the ending balance is projected to be \$2,100,442. Developer Fee collections are projected to be \$450,000.

Special Reserve for Capital Outlay Fund-Form 40: The beginning balance is \$2,344 and the ending balance is projected to be \$2,379.

Bond Fund: Fund 51 beginning balance is \$1,919,691 and the ending balance budget is \$1,885,541. Fund 52 beginning balance is \$1,133,234 and the ending balance budget is \$1,114,414. The combined ending balance is projected at \$2,999,955. The revenue in these funds comes through tax collections at the County level and proceeds are used to pay District bond debt.

2020-21 ADOPTED BUDGET

MULTI-YEAR PROJECTION WITH REDUCTIONS TO MEET 3% ECONOMIC UNCERTAINTY ALL THREE YEARS

Gateway Unified School District

June 24, 2020

		2020-21 Adopted			2021-22 Projected			2022-23 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF Revenue Sources	8010 - 8099	21,482,112	-	21,482,112	21,263,993	-	21,263,993	21,017,585	-	21,017,585
Federal Revenues	8100 - 8299	90,810	3,734,630	3,825,440	81,729	2,533,996	2,615,725	73,556	2,203,930	2,277,486
Other State Revenues	8300 - 8599	379,286	1,797,995	2,177,281	374,723	1,671,226	2,045,949	370,572	1,670,099	2,040,671
Other Local Revenues	8600 - 8799	357,561	3,422,312	3,779,873	360,147	3,498,071	3,858,218	335,147	3,549,968	3,885,115
Interfund Transfers In	8910 - 8929	378,481	-	378,481	378,481	-	378,481	378,481	-	378,481
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(4,722,520)	4,722,520	-	(4,904,780)	4,904,780	-	(5,085,730)	5,085,730	-
TOTAL REVENUES		17,965,730	13,677,457	31,643,187	17,554,293	12,608,073	30,162,366	17,089,611	12,509,727	29,599,338
EXPENDITURES	Object									
Certificated Salaries	1000 - 1999	8,636,397	2,974,807	11,611,204	8,229,144	2,984,510	11,213,654	7,792,905	3,022,998	10,815,903
Classified Salaries	2000 - 2999	3,407,756	2,788,842	6,196,598	3,269,043	2,811,880	6,080,923	3,141,382	2,838,037	5,979,419
Total Employee Benefits		4,697,246	3,165,193	7,862,439	4,618,302	3,230,545	7,848,847	4,730,582	3,382,800	8,113,382
Total Salary and Benefits		16,741,399	8,928,842	25,670,241	16,116,489	9,026,935	25,143,424	15,664,869	9,243,835	24,908,704
Books and Supplies	4000 - 4999	836,235	923,127	1,759,362	841,923	631,137	1,473,060	797,611	571,961	1,369,572
Services, Other Operating Expenses	5000 - 5999	1,730,151	4,099,199	5,829,350	2,530,463	3,033,348	5,563,811	2,596,695	2,736,084	5,332,779
Capital Outlay	6000 - 6599	-	-	-	-	-	-	-	-	-
Other Outgo	7100 - 7499	204,337	-	204,337	204,337	11,000	215,337	204,337	11,000	215,337
Direct Support / Indirect Costs	7300 - 7399	(244,899)	176,750	(68,149)	(225,339)	157,190	(68,149)	(207,357)	139,208	(68,149)
Interfund Transfers Out	7610 - 7629	423,673	-	423,673	464,239	-	464,239	501,555	-	501,555
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		19,690,896	14,127,918	33,818,814	19,932,112	12,859,610	32,791,722	19,557,710	12,702,088	32,259,798
NET INCREASE/DECREASE IN FUND BALANCE		(1,725,166)	(450,461)	(2,175,627)	(2,377,819)	(251,537)	(2,629,356)	(2,468,099)	(192,361)	(2,660,460)
BEGINNING BALANCE		7,804,843	2,140,450	9,945,293	6,079,677	1,689,989	7,769,666	3,701,858	1,438,452	5,140,310
Audit Adjustment		-	-	-	-	-	-	-	-	-
ENDING BALANCE		6,079,677	1,689,989	7,769,666	3,701,858	1,438,452	5,140,310	1,233,759	1,246,091	2,479,850

Components of Ending Fund Balance

Reserved Rev Cash/GAINS/Stores	205,713	-	205,713	205,713	-	205,713	205,713	-	205,713
Economic Uncertainty	3,094,352	-	3,094,352	2,640,139	-	2,640,139	984,558	-	984,558
Board Designated/Assigned	2,779,612	-	2,779,612	856,006	-	856,006	43,488	-	43,488
Restricted	-	1,689,989	1,689,989	-	1,438,452	1,438,452	-	1,246,091	1,246,091
Undesignated	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	6,079,677	1,689,989	7,769,666	3,701,858	1,438,452	5,140,310	1,233,759	1,246,091	2,479,850

ECONOMIC UNCERTAINTY

	9.1%		8.1%		3.05%
Funded LCFF ADA (Projected)	2076.12	-51.09	2055.84	-20.28	2030.43
District Funded County Program ADA	12.46		12.46		12.46
County ADA Pass-through	17.09		17.09		17.09
Total Projected Funded LCFF ADA	2105.67		2085.39		2059.98

**GATEWAY UNIFIED SCHOOL DISTRICT
MULTI-YEAR PROJECTION ASSUMPTIONS
June 24, 2020**

2021-22

REVENUES: \$30,162,366

The LCFF is based on prior year ADA of 2085.39, a decrease of 20.28 ADA. Used 2.48% COLA with a deficit of (12.18%) which equates to the same amount per ADA as 2020-21, and 73.13% for unduplicated count. Funding decrease of (\$218,119), mainly due to ADA decline.

Federal income decreased (\$1,209,715); which was (\$993,019) in one-time CARES funding, (\$134,897) in Title IV funding, the remaining decrease is projecting a 10% decrease in most of the remaining federal programs.

State income decreased (\$131,332); which is mainly (\$50,000) in CTE, (\$26,260) in Strong Workforce and (\$48,992) in ASES (After School).

Local income increased \$78,345. Interest was reduced (\$25,000), income for the GREAT Partnership was increased to offset increases in expenditures and donations were increased to level before COVID.

Transfers In remained the same.

EXPENDITURES: \$32,791,722

A 5% reduction to unrestricted was necessary to maintain the minimum 3% Economic Uncertainty next year

Total Salaries and benefits: \$25,143,424, a decrease of (\$526,817).

Includes \$319,726 for cost of step and column including benefits; for all units.

Savings of (\$120,000) for replacing four certificated retirees.

Reduce 1.0 Certificated FTE due to declining enrollment, (\$48,000).

Decreased STRS rate from 16.15% to 16.02% for a savings of (\$14,888) and increase PERS from 20.7% to 22.84% for an increased cost of \$128,962.

5% reduction to unrestricted salaries for a savings of (\$749,632), including benefits.

Total Books and Supplies: \$1,476,060, a decrease of (\$286,302).

Took out the following one-time expenditures; (\$82,500) Title IV ESEA, (\$24,709) CTE, (\$160,000) CARES chrome book buy-back and COVID expenditures, and (\$24,781) Strong Workforce. Increase of \$50,000 for chrome book replacement. 5% unrestricted reduction of (\$44,312).

Total Services and Other Operating: \$5,563,811, a decrease of (\$265,539).

Removed one-time expenditures for Classified Professional Development-(\$20,179), Prop. 39-(\$14,932), Low Performing Student BG-(\$120,565), and CTE-(\$20,000). Reduced Routine Restricted Maintenance – (\$28,855), to meet 3% requirement.

Added 3% to insurance and utilities. Took out election cost of (\$12,500). Increased Special Ed \$25,000. Added \$33,718 for Dell VMware. 5% Unrestricted reduction of (\$133,182).

Other Outgo: \$215,337, an increase of \$11,000 for SCOE Special Ed Transportation.

Interfund Transfers Out: \$464,239, an increase of \$40,566 for Café and Retiree Benefit Fund.

Deficit Spending: \$2,629,356.

The Ending Balance is projected to be: \$5,140,310; Economic Uncertainty 8.1%.

2022-23

REVENUES: \$29,599,338

The LCFF is based on prior year ADA of 2059.98, a decrease of 25.41 ADA. Used 3.26% COLA with a (14.95%) deficit which equates to per ADA funding at the same level as **2020-21** and 73.04% unduplicated percentage. Funding decreased (\$246,408) due to declining enrollment/ADA.

Federal funding decreased (\$338,239); which is due to the end of the CSI Grant.

State funding decreased (\$5,278) due to declining enrollment.

Local funding increased \$26,897; interest was reduced (\$25,000) and income for the GREAT was increased to cover increase in expenditures.

EXPENDITURES: \$32,259,798

An additional 5% reduction was necessary in Unrestricted Objects 1000-4999 to maintain a 3% Economic Uncertainty at the end of 2022-23.

Total Salaries and Benefits: \$24,908,704, a decrease of (\$234,720).

Includes \$310,757 for cost of step and column for all units, including benefits.

Salary savings on replacing three certificated retirees, (\$90,000).

Savings on reducing 1.0 certificated FTE due to declining enrollment, (\$48,000)

STRS increased from 16.02% to 18.1% for a cost of \$238,220 and PERS increased from 22.84% to 25.5% for a cost of \$160,297. The combined increase is \$398,517.

5% reduction to unrestricted salaries is a savings of (\$766,190), including benefits.

Total Books and Supplies: \$1,369,572, a decrease of (\$103,488).

Restricted Lottery for textbook adoptions was decreased (\$59,176). A 5% Unrestricted reduction is a decrease of (\$44,312).

Total Services and Other Operating: \$5,332,779, a decrease of (\$231,032).

Increased insurance and utilities 3% for an increase of \$29,000. Increased Special Ed contracts by \$25,000. Removed Dell VMware for (\$33,718). Took out one-time expenditure for Federal CSI Grant in the amount of (\$251,314). Did not do a 5% Unrestricted reduction.

Other Outgo: \$215,337, no change.

Interfund Transfers Out: \$501,555, an increase of \$37,316 to Café and Retiree Benefit Fund.

Deficit Spending: \$2,660,460.

The Ending Balance is projected to be: \$2,479,850; Unrestricted is \$1,233,759 and Restricted is \$1,246,091. Economic Uncertainty is 3.05% of total expenditures.

One month of payroll expenditures costs between 2.1 and 2.3 million.

GATEWAY UNIFIED SCHOOL DISTRICT
2020-2021 ADOPTED BUDGET
June 24, 2020

ENDING FUND BALANCES FOR MULTI-YEAR PROJECTIONS

DESCRIPTION	2020-21 ADOPTED	2021-22 PROJECTED	2022-23 PROJECTED
NONSPENDABLE:			
Revolving Cash - 9711	11,900	11,900	11,900
Prepays - 9713	193,813	193,813	193,813
TOTAL NONSPENDABLE	205,713	205,713	205,713
RESTRICTED:			
Instructional Lottery	195,002	67,913	0
Instructional Lottery - GREAT	4,838	3,258	1,678
Low Performing Student BG	0	0	0
Medi-Cal	247,922	226,032	204,142
Medi-Cal - GREAT	60,921	63,484	66,047
RDA Funds for Capital Improvent/Deferred Maint	1,041,371	972,771	904,171
Site Specific - Gen Ed	139,935	104,994	70,053
Site Specific - GREAT	0	0	0
TOTAL RESTRICTED	1,689,989	1,438,452	1,246,091
ECONOMIC UNCERTAINTY:			
Economic Uncertainty - 9789	1,134,864	0	984,558
Economic Uncertainty, Mandated Costs - 9789	1,959,488	1,381,900	0
Economic Uncertainty - Forest Reserve	0	724,908	0
Economic Uncertainty - Unrestricted Lottery	0	533,331	0
TOTAL ECONOMIC UNCERTAINTY - 9789	3,094,352	2,640,139	984,558
UNRESTRICTED - ASSIGNED:			
Classroom Furniture	125,000	0	0
Deferred Maintenance	104,289	0	0
Early Intervention Grant	79,458	0	0
Forest Reserve - Replacement Equipment	674,908	0	0
Insurance Proceeds for Fire at Canyon	140,744	0	0
Lottery	523,331	0	0
Lottery - GREAT	18,907	21,907	24,907
Mandated Costs	0	0	0
MediCal Administrative Activities	668,552	639,675	0
MediCal Back Casting Set Aside	70,000	70,000	0
MediCal Administrative Activities - GREAT	0	0	0
Student Sports - Fundraising	8,118	8,118	8,118
Student Programs - Fundraising	10,463	10,463	10,463
Technology Infrastructure	105,842	105,842	0
Textbook Adoptions	250,000	0	0
TOTAL UNRESTRICTED - ASSIGNED	2,779,612	856,005	43,488
TOTAL ENDING FUND BALANCE	7,769,666	5,140,309	2,479,850

**Adopted Budget
2020-21 Budget Attachment
Balances Above Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances Above the Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances above the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances Objects 9780/9789/9790				
Form	Fund	2020-21	2021-22	2022-23
01	General Fund/County School Service Fund	\$5,873,964	\$3,496,145	\$1,028,046
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$5,873,964	\$3,496,145	\$1,028,046
District Standard Reserve Level		3%	3%	3%
Less District Minimum Reserve for Economic Uncertainties		\$1,014,564	\$983,752	\$967,794
Remaining Balance to Substantiate Need		\$4,859,400	\$2,512,393	\$60,252

Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties					
Form	Fund	Description of Need	2020-21	2021-22	2022-23
01	General Fund/County School Service Fund	Deferred Maintenance	\$104,289	\$0	\$0
01	General Fund/County School Service Fund	Technology Infrastructure	\$105,842	\$105,842	\$0
01	General Fund/County School Service Fund	MediCal Administrative Activities	\$668,552	\$639,675	\$0
01	General Fund/County School Service Fund	MediCal Back Casting Set Aside	\$70,000	\$70,000	\$0
01	General Fund/County School Service Fund	Student Programs: fundraising	\$10,463	\$10,463	\$10,463
01	General Fund/County School Service Fund	Student Sports: fundraising	\$8,118	\$8,118	\$8,118
01	General Fund/County School Service Fund	Forest Reserve for Equipment Replacement	\$674,908	\$0	\$0
01	General Fund/County School Service Fund	Unrestr Lottery for Textbooks & Instl Supplies	\$542,238	\$21,907	\$24,907
01	General Fund/County School Service Fund	Classroom Furniture	\$125,000	\$0	\$0
01	General Fund/County School Service Fund	Textbook Adoptions	\$250,000	\$0	\$0
01	General Fund/County School Service Fund	Early Intervention Grant-Unrestricted	\$79,458		
01	General Fund/County School Service Fund	Insurance Proceeds from Canyon Fire	\$140,744	\$0	\$0
01	General Fund/County School Service Fund	Board Fund Balance Policy requiring available reserves of 17% of General Fund Expenditures	\$2,079,788	\$1,656,387	\$16,764
17	Special Reserve Fund for Other Than Capital Outlay Projects				
Insert Lines above as needed					
Total of Substantiated Needs			\$4,859,400	\$2,512,392	\$60,252

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

**GATEWAY UNIFIED SCHOOL DISTRICT
BOARD ACTION
June 24, 2020**

The District Board of Education shall certify in writing that the Adopted Budget was developed using the state-adopted Criteria and Standards. It includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties.

In certifying the 2020-2021 Budget Adoption Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

ACTION REQUESTED:

It is recommended that the Board certify the 2020-2021 Budget Adoption Report.

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	2,146	2,151		
Charter School				
Total ADA	2,146	2,151	N/A	Met
Second Prior Year (2018-19)				
District Regular	2,142	2,146		
Charter School				
Total ADA	2,142	2,146	N/A	Met
First Prior Year (2019-20)				
District Regular	2,125	2,127		
Charter School		0		
Total ADA	2,125	2,127	N/A	Met
Budget Year (2020-21)				
District Regular	2,076			
Charter School	0			
Total ADA	2,076			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): District's Enrollment Standard Percentage Level: **2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	2,271	2,502		
Charter School				
Total Enrollment	2,271	2,502	N/A	Met
Second Prior Year (2018-19)				
District Regular	2,286	2,460		
Charter School				
Total Enrollment	2,286	2,460	N/A	Met
First Prior Year (2019-20)				
District Regular	2,255			
Charter School		2,281		
Total Enrollment	2,255	2,281	N/A	Met
Budget Year (2020-21)				
District Regular	2,222			
Charter School	0			
Total Enrollment	2,222			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	2,141	2,502	
Charter School		0	
Total ADA/Enrollment	2,141	2,502	85.6%
Second Prior Year (2018-19)			
District Regular	2,117	2,460	
Charter School			
Total ADA/Enrollment	2,117	2,460	86.1%
First Prior Year (2019-20)			
District Regular	2,077		
Charter School	0	2,281	
Total ADA/Enrollment	2,077	2,281	91.1%
Historical Average Ratio:			87.6%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **88.1%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	2,056	2,222		
Charter School	0	0		
Total ADA/Enrollment	2,056	2,222	92.5%	Not Met
1st Subsequent Year (2021-22)				
District Regular	2,030	2,194		
Charter School	0	0		
Total ADA/Enrollment	2,030	2,194	92.5%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	2,009	2,171		
Charter School	0	0		
Total ADA/Enrollment	2,009	2,171	92.5%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

17/18 and 18/19 CBEDS includes the Charter School (Rocky Point Charter School) however, the ADA does not include the Charter School. This makes the ratio understated.

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)	2,154.44	2,105.67	2,085.39	2,059.98
b. Prior Year ADA (Funded)		2,154.44	2,105.67	2,085.39
c. Difference (Step 1a minus Step 1b)		(48.77)	(20.28)	(25.41)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.26%	-0.96%	-1.22%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		23,903,915.00	21,482,112.00	21,263,993.00
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		(1,893,190.07)	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-10.18%	-0.96%	-1.22%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-11.18% to -9.18%	-1.96% to .04%	-2.22% to -.22%

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)	13,580,730.00	12,977,560.00	12,977,560.00	13,205,379.00
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)	25,661,244.00	23,275,219.00	23,071,769.00	22,880,618.00
District's Projected Change in LCFF Revenue:		-9.30%	-0.87%	-0.83%
LCFF Revenue Standard:		-11.18% to -9.18%	-1.96% to .04%	-2.22% to -.22%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	17,306,426.96	20,406,478.37	84.8%
Second Prior Year (2018-19)	17,306,333.42	20,469,257.81	84.5%
First Prior Year (2019-20)	16,681,631.00	19,929,832.00	83.7%
	Historical Average Ratio:		84.3%

	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):	81.3% to 87.3%	81.3% to 87.3%	81.3% to 87.3%

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)	16,741,399.00	19,267,223.00	86.9%	Met
1st Subsequent Year (2021-22)	16,116,489.00	19,467,873.00	82.8%	Met
2nd Subsequent Year (2022-23)	15,664,869.00	19,056,155.00	82.2%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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):	-10.18%	-0.96%	-1.22%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-20.18% to -1.18%	-10.96% to 9.04%	-11.22% to 8.78%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-15.18% to -5.18%	-5.96% to 4.04%	-6.22% to 3.78%

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)	2,905,142.00		
Budget Year (2020-21)	3,825,440.00	31.68%	Yes
1st Subsequent Year (2021-22)	2,615,725.00	-31.62%	Yes
2nd Subsequent Year (2022-23)	2,277,486.00	-12.93%	Yes

Explanation:
(required if Yes)

One time \$993,019 in CARES ESSERF in 20-21 and \$ 340,247 in CSI Grant - removed in 22-23.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	2,974,691.00		
Budget Year (2020-21)	2,177,281.00	-26.81%	Yes
1st Subsequent Year (2021-22)	2,045,949.00	-6.03%	Yes
2nd Subsequent Year (2022-23)	2,040,671.00	-0.26%	No

Explanation:
(required if Yes)

20-21: ASES -\$24,315, Lottery -\$32,666 Bus Grant -\$370,000, Unrestricted Early Learning -\$414,458 & CTE +\$40,968.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	4,247,940.00		
Budget Year (2020-21)	3,779,873.00	-11.02%	No
1st Subsequent Year (2021-22)	3,858,218.00	2.07%	No
2nd Subsequent Year (2022-23)	3,885,115.00	0.70%	No

Explanation:
(required if Yes)

20-21: Interest -\$75,000, Bus Grant -\$441,068 & SELPA for NPS/EXCEL +\$36,049. 21-22: Interest -\$25,000, Donations and GREAT +\$109,048.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	1,316,479.00		
Budget Year (2020-21)	1,759,362.00	33.64%	Yes
1st Subsequent Year (2021-22)	1,473,060.00	-16.27%	Yes
2nd Subsequent Year (2022-23)	1,369,572.00	-7.03%	Yes

Explanation:
(required if Yes)

19-20: Understated due to school closing mid-March. 20-21: One time Title IV ESEA \$82,500, CTE \$24,709, Chromebook buy-back \$130,000, Covid expenses \$30,000, SWF Grant \$24,781 & \$44,312 (5%) reduction to unrestricted. 21-22: \$443,12 (5%) reduction to unrestricted & \$59,176 reduction in lottery/textbooks.

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

First Prior Year (2019-20)	5,304,941.00		
Budget Year (2020-21)	5,829,350.00	9.89%	Yes
1st Subsequent Year (2021-22)	5,563,811.00	-4.56%	No
2nd Subsequent Year (2022-23)	5,332,779.00	-4.15%	No

Explanation:
(required if Yes)

19-20 Understated due to school closing in March. 20-21 One time CTE \$20,000, LPSBG \$120,565, CSI (2 years) +\$250,00 & Special Ed increase \$100,000.

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)	10,127,773.00		
Budget Year (2020-21)	9,782,594.00	-3.41%	Met
1st Subsequent Year (2021-22)	8,519,892.00	-12.91%	Not Met
2nd Subsequent Year (2022-23)	8,203,272.00	-3.72%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	6,621,420.00		
Budget Year (2020-21)	7,588,712.00	14.61%	Not Met
1st Subsequent Year (2021-22)	7,036,871.00	-7.27%	Met
2nd Subsequent Year (2022-23)	6,702,351.00	-4.75%	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)

One time \$993,019 in CARES ESSERF in 20-21 and \$ 340,247 in CSI Grant - removed in 22-23.

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

20-21: ASES -\$24,315, Lottery -\$32,666 Bus Grant -\$370,000, Unrestricted Early Learning -\$414,458 & CTE +\$40,968.

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

20-21: Interest -\$75,000, Bus Grant -\$441,068 & SELPA for NPS/EXCEL +\$36,049. 21-22: Interest -\$25,000, Donations and GREAT +\$109,048.

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

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

19-20: Understated due to school closing mid-March. 20-21: One time Title IV ESEA \$82,500, CTE \$24,709, Chromebook buy-back \$130,000, Covid expenses \$30,000, SWF Grant \$24,781 & \$44,312 (5%) reduction to unrestricted. 21-22: \$44312 (5%) reduction to unrestricted & \$59,176 reduction in lottery/textbooks.

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

19-20 Understated due to school closing in March. 20-21 One time CTE \$20,000, LPSBG \$120,565, CSI (2 years) +\$250,00 & Special Ed increase \$100,000.

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?	<input type="text"/>
	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)	<input type="text" value="0.00"/>
2.	Ongoing and Major Maintenance/Restricted Maintenance Account	
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	<input type="text" value="33,818,814.00"/>
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	<input type="text"/>
	c. Net Budgeted Expenditures and Other Financing Uses	<input type="text" value="33,818,814.00"/>
	3% Required Minimum Contribution (Line 2c times 3%)	<input type="text" value="1,014,564.42"/>
	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	<input type="text" value="1,018,855.00"/>
	Status	<input type="text" value="Met"/>

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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)	4,701,798.77	4,550,940.76	4,575,100.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,701,798.77	4,550,940.76	4,575,100.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	32,966,788.62	34,690,384.32	33,657,558.00
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)	32,966,788.62	34,690,384.32	33,657,558.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.3%	13.1%	13.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.8%	4.4%	4.5%

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)	(1,412,152.42)	20,769,640.22	6.8%	Not Met
Second Prior Year (2018-19)	602,613.75	21,013,007.81	N/A	Met
First Prior Year (2019-20)	997,713.00	20,677,716.00	N/A	Met
Budget Year (2020-21) (Information only)	(1,725,166.00)	19,690,896.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	7,156,695.00	8,743,190.19	N/A	Met
Second Prior Year (2018-19)	6,642,597.00	6,204,515.43	6.6%	Not Met
First Prior Year (2019-20)	5,551,832.00	6,807,130.00	N/A	Met
Budget Year (2020-21) (Information only)	7,804,843.00			

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.)	2,056	2,030	2,009
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

	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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	33,818,814.00	32,791,722.00	32,259,798.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	33,818,814.00	32,791,722.00	32,259,798.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,014,564.42	983,751.66	967,793.94
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,014,564.42	983,751.66	967,793.94

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

**District's Reserve Standard
(Section 10B, Line 7):**

Status:

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00	0.00	0.00
3,094,352.00	2,640,139.00	984,558.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00		
0.00		
3,094,352.00	2,640,139.00	984,558.00
9.15%	8.05%	3.05%
1,014,564.42	983,751.66	967,793.94
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?

Yes

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

At this time, personnel and student issues. Budgetary impact is unknown.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(4,690,668.00)			
Budget Year (2020-21)	(4,722,520.00)	31,852.00	0.7%	Met
1st Subsequent Year (2021-22)	(4,904,780.00)	182,260.00	3.9%	Met
2nd Subsequent Year (2022-23)	(5,085,730.00)	180,950.00	3.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	488,411.00			
Budget Year (2020-21)	378,481.00	(109,930.00)	-22.5%	Not Met
1st Subsequent Year (2021-22)	378,481.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	378,481.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	747,884.00			
Budget Year (2020-21)	423,673.00	(324,211.00)	-43.4%	Not Met
1st Subsequent Year (2021-22)	464,239.00	40,566.00	9.6%	Met
2nd Subsequent Year (2022-23)	501,555.00	37,316.00	8.0%	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)

Retiree benefit costs are expected to go down in 20-21.

- 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)

Transfers out are down due to less contribution to cafeteria fund and fewer new retirees, so less going to retiree benefit fund.

- 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				
Certificates of Participation				
General Obligation Bonds	22	51& 52-8611, 8614	51 & 52-7433,7434	32,145,846
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01-8011	2000's	123,902
Other Long-term Commitments (do not include OPEB):				
Bond issue premium	22	52-8611,8614	52-7433,7434	1,249,901
Bond capital interest	22	52-8611,8614	52-7433,7434	10,741,755
Net pension liability				32,178,771
TOTAL:				76,440,175

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,175,319	2,275,169	2,362,969	2,469,500
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bond issue premium	159,025	159,025	159,025	168,981
Bond capital interest	20,976	104,700	104,700	104,700
Net pension liability				
Total Annual Payments:	2,355,320	2,538,894	2,626,694	2,743,181
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Long term commitments are being funded through property tax collections and the debt is paid from bond funds 51 & 52.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

Unit members with at least 10 years service in the District may, upon their retirement, participate in District's OPEB program. The retiree may allocate the District premium contribution to any or all of the District group insurance coverages. The District premium contribution shall be limited to a total of \$35,000 for full-time employees and shall be limited to the actual cost of the premium in any given year. The contribution for part-time employees shall be prorated. The contribution shall be prorated as follows: 20 years district service = 100%, 15 years district service = 75% and 10 years district service = 50%. Should an employee choose a plan(s) that exceed the District contribution, they are responsible to pay the remaining premium amount monthly.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

528,930

4. OPEB Liabilities

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

2,062,010.00

0.00

2,062,010.00

Actuarial

Jul 01, 2018

5. OPEB Contributions

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

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

295,675.00	295,675.00	295,675.00
379,481.00	379,481.00	379,481.00
379,481.00	379,481.00	379,481.00
43	40	40

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

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

4. Self-Insurance Contributions

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

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	138.3	137.3	136.3	135.3

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

116,013

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

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

Yes

Yes

Yes

1,917,096

2,012,951

2,113,599

65.2%

61.6%

58.3%

-1.6%

-5.5%

-5.5%

Certificated (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

Yes

Yes

Yes

236,623

233,313

187,543

19.4%

-12.8%

-20.9%

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

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

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

Yes

Yes

Yes

Yes

Yes

Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	173.7	173.7	173.7	173.7

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.

2019/2020 is not settled.

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

71,619

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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
876,210	920,021	966,022
73.0%	69.5%	66.2%
-4.8%	-4.8%	-4.8%

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
90,146	56,176	79,179
71.7%	-37.7%	40.9%

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	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	27.8	27.8	27.8	27.8

**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.

2019/2020 is not settled.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

30,369

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
383,501	402,676	422,810
66.6%	63.4%	60.4%
-4.8%	-4.8%	-4.8%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
48,786	33,235	44,036
118.0%	-31.9%	32.5%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
14,000	14,000	14,000
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

N/A

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

No

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|-----|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| A2. Is the system of personnel position control independent from the payroll system? | No |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | Yes |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | No |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| A7. Is the district's financial system independent of the county office system? | No |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		23,903,915.00	0.00	23,903,915.00	21,482,112.00	0.00	21,482,112.00	-10.1%
2) Federal Revenue	8100-8299		648,006.00	2,257,136.00	2,905,142.00	90,810.00	3,734,630.00	3,825,440.00	31.7%
3) Other State Revenue	8300-8599		831,284.00	2,143,407.00	2,974,691.00	379,286.00	1,797,995.00	2,177,281.00	-26.8%
4) Other Local Revenue	8600-8799		494,481.00	3,753,459.00	4,247,940.00	357,561.00	3,422,312.00	3,779,873.00	-11.0%
5) TOTAL, REVENUES			25,877,686.00	8,154,002.00	34,031,688.00	22,309,769.00	8,954,937.00	31,264,706.00	-8.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		8,555,097.00	2,878,314.00	11,433,411.00	8,636,397.00	2,974,807.00	11,611,204.00	1.6%
2) Classified Salaries	2000-2999		3,347,360.00	2,596,106.00	5,943,466.00	3,407,756.00	2,788,842.00	6,196,598.00	4.3%
3) Employee Benefits	3000-3999		4,779,174.00	3,069,444.00	7,848,618.00	4,697,246.00	3,165,193.00	7,862,439.00	0.2%
4) Books and Supplies	4000-4999		688,630.00	627,849.00	1,316,479.00	836,235.00	923,127.00	1,759,362.00	33.6%
5) Services and Other Operating Expenditures	5000-5999		2,598,565.00	2,706,376.00	5,304,941.00	1,730,151.00	4,099,199.00	5,829,350.00	9.9%
6) Capital Outlay	6000-6999		0.00	932,018.00	932,018.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		185,889.00	9,209.00	195,098.00	204,337.00	0.00	204,337.00	4.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(224,883.00)	160,526.00	(64,357.00)	(244,899.00)	176,750.00	(68,149.00)	5.9%
9) TOTAL, EXPENDITURES			19,929,832.00	12,979,842.00	32,909,674.00	19,267,223.00	14,127,918.00	33,395,141.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,947,854.00	(4,825,840.00)	1,122,014.00	3,042,546.00	(5,172,981.00)	(2,130,435.00)	-289.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		488,411.00	0.00	488,411.00	378,481.00	0.00	378,481.00	-22.5%
b) Transfers Out	7600-7629		747,884.00	0.00	747,884.00	423,673.00	0.00	423,673.00	-43.4%
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		(4,690,668.00)	4,690,668.00	0.00	(4,722,520.00)	4,722,520.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,950,141.00)	4,690,668.00	(259,473.00)	(4,767,712.00)	4,722,520.00	(45,192.00)	-82.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			997,713.00	(135,172.00)	862,541.00	(1,725,166.00)	(450,461.00)	(2,175,627.00)	-352.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,807,130.00	2,275,622.00	9,082,752.00	7,804,843.00	2,140,450.00	9,945,293.00	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,807,130.00	2,275,622.00	9,082,752.00	7,804,843.00	2,140,450.00	9,945,293.00	9.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,807,130.00	2,275,622.00	9,082,752.00	7,804,843.00	2,140,450.00	9,945,293.00	9.5%
2) Ending Balance, June 30 (E + F1e)			7,804,843.00	2,140,450.00	9,945,293.00	6,079,677.00	1,689,989.00	7,769,666.00	-21.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,900.00	0.00	11,900.00	11,900.00	0.00	11,900.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	193,813.00	0.00	193,813.00	193,813.00	0.00	193,813.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,140,450.00	2,140,450.00	0.00	1,689,989.00	1,689,989.00	-21.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,024,030.00	0.00	3,024,030.00	2,779,612.00	0.00	2,779,612.00	-8.1%
Classroom Furniture - 0615	0000	9780				125,000.00		125,000.00	
Deferred Maintenance - 9205	0000	9780				104,289.00		104,289.00	
Early Intervention Grant - Unrestricted-0	0000	9780				79,458.00		79,458.00	
Forest Reserve - Equipment Replacement	0000	9780				674,908.00		674,908.00	
Insurance Proceeds for Fire at Canyon - LCAP - 0100	0000	9780				140,744.00		140,744.00	
	0000	9780				0.00			
MediCal Administrative Activities (MAA)	0000	9780				668,552.00		668,552.00	
MediCal Back Casting Set Aside - 9370	0000	9780				70,000.00		70,000.00	
MediCal Administrative Act - GREAT - 9	0000	9780				0.00			
Student Sports: Fundraising 9075-9093	0000	9780				8,118.00		8,118.00	
Student Programs: Fundraising	0000	9780				10,463.00		10,463.00	
Technology Infrastructure - 0176	0000	9780				105,842.00		105,842.00	
Textbook Adoptions	0000	9780				250,000.00		250,000.00	
Classroom Furniture - 0615	0000	9780	125,000.00		125,000.00				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Deferred Maintenance - 9205	0000	9780	104,289.00		104,289.00				
Early Intervention Grant - Unrestricted-0	0000	9780	264,458.00		264,458.00				
Forest Reserve - Equipment Relacemer	0000	9780	584,098.00		584,098.00				
Insurance Proceeds for Fire at Canyon -	0000	9780	140,744.00		140,744.00				
LCAP - 0100	0000	9780	134,491.00		134,491.00				
MediCal Administrative Activities (MAA)	0000	9780	674,044.00		674,044.00				
MediCal Back Casting Set Aside - 9370	0000	9780	70,000.00		70,000.00				
MediCal Administrative Act - GREAT -9:	0000	9780	3,258.00		3,258.00				
Student Sports: Fundraising - 9075-907:	0000	9780	21,842.00		21,842.00				
Studnet Programs: Fundraising	0000	9780	30,536.00		30,536.00				
Technology Infrastructure - 0176	0000	9780	105,842.00		105,842.00				
Textbook Adoption	0000	9780	250,000.00		250,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,575,100.00	0.00	4,575,100.00	3,094,352.00	0.00	3,094,352.00	-32.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2019-20 Estimated Actuals			2020-21 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,649,812.00	0.00	11,649,812.00	9,876,525.00	0.00	9,876,525.00	-15.2%
Education Protection Account State Aid - Current Year		8012	430,702.00	0.00	430,702.00	421,134.00	0.00	421,134.00	-2.2%
State Aid - Prior Years		8019	5,510.00	0.00	5,510.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	154,805.00	0.00	154,805.00	154,805.00	0.00	154,805.00	0.0%
Timber Yield Tax		8022	56,329.00	0.00	56,329.00	56,329.00	0.00	56,329.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,183,436.00	0.00	11,183,436.00	11,047,756.00	0.00	11,047,756.00	-1.2%
Unsecured Roll Taxes		8042	516,323.00	0.00	516,323.00	495,024.00	0.00	495,024.00	-4.1%
Prior Years' Taxes		8043	6,072.00	0.00	6,072.00	6,072.00	0.00	6,072.00	0.0%
Supplemental Taxes		8044	9,178.00	0.00	9,178.00	57,182.00	0.00	57,182.00	523.0%
Education Revenue Augmentation Fund (ERAF)		8045	(426,226.00)	0.00	(426,226.00)	(426,226.00)	0.00	(426,226.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,080,813.00	0.00	2,080,813.00	1,586,618.00	0.00	1,586,618.00	-23.8%
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			25,666,754.00	0.00	25,666,754.00	23,275,219.00	0.00	23,275,219.00	-9.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,762,839.00)	0.00	(1,762,839.00)	(1,793,107.00)	0.00	(1,793,107.00)	1.7%
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			23,903,915.00	0.00	23,903,915.00	21,482,112.00	0.00	21,482,112.00	-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	614,441.00	614,441.00	0.00	619,020.00	619,020.00	0.7%
Special Education Discretionary Grants		8182	0.00	144,193.00	144,193.00	0.00	144,193.00	144,193.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	91,541.00	0.00	91,541.00	90,810.00	0.00	90,810.00	-0.8%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,130,577.00	1,130,577.00		1,186,953.00	1,186,953.00	5.0%
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		152,525.00	152,525.00		164,600.00	164,600.00	7.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		48,050.00	48,050.00		475,143.00	475,143.00	888.9%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		37,073.00	37,073.00		37,073.00	37,073.00	0.0%
All Other Federal Revenue	All Other	8290	556,465.00	130,277.00	686,742.00	0.00	1,107,648.00	1,107,648.00	61.3%
TOTAL, FEDERAL REVENUE			648,006.00	2,257,136.00	2,905,142.00	90,810.00	3,734,630.00	3,825,440.00	31.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	86,263.00	0.00	86,263.00	85,285.00	0.00	85,285.00	-1.1%
Lottery - Unrestricted and Instructional Materials		8560	330,558.00	100,942.00	431,500.00	294,001.00	105,229.00	399,230.00	-7.5%
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		472,307.00	472,307.00		447,992.00	447,992.00	-5.1%

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		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		9,032.00	9,032.00		50,000.00	50,000.00	453.6%
American Indian Early Childhood Education	7210	8590		44,474.00	44,474.00		37,610.00	37,610.00	-15.4%
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	414,463.00	1,516,652.00	1,931,115.00	0.00	1,157,164.00	1,157,164.00	-40.1%
TOTAL, OTHER STATE REVENUE			831,284.00	2,143,407.00	2,974,691.00	379,286.00	1,797,995.00	2,177,281.00	-26.8%

			2019-20 Estimated Actuals			2020-21 Budget			
					Total Fund col. A + B (C)			Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)		Unrestricted (D)	Restricted (E)		
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	236,395.00	236,395.00	0.00	200,000.00	200,000.00	-15.4%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	27,394.00	0.00	27,394.00	18,800.00	0.00	18,800.00	-31.4%
Leases and Rentals		8650	81,018.00	0.00	81,018.00	81,018.00	0.00	81,018.00	0.0%
Interest		8660	175,000.00	0.00	175,000.00	100,000.00	0.00	100,000.00	-42.9%
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	84,485.00	2,027,052.00	2,111,537.00	77,851.00	2,113,375.00	2,191,226.00	3.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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	126,584.00	487,708.00	614,292.00	79,892.00	66,041.00	145,933.00	-76.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,002,304.00	1,002,304.00		1,042,896.00	1,042,896.00	4.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			494,481.00	3,753,459.00	4,247,940.00	357,561.00	3,422,312.00	3,779,873.00	-11.0%
TOTAL, REVENUES			25,877,686.00	8,154,002.00	34,031,688.00	22,309,769.00	8,954,937.00	31,264,706.00	-8.1%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,706,985.00	2,549,239.00	9,256,224.00	6,840,291.00	2,654,804.00	9,495,095.00	2.6%
Certificated Pupil Support Salaries		1200	758,371.00	17,830.00	776,201.00	734,933.00	17,824.00	752,757.00	-3.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,076,596.00	70,608.00	1,147,204.00	1,048,411.00	68,551.00	1,116,962.00	-2.6%
Other Certificated Salaries		1900	13,145.00	240,637.00	253,782.00	12,762.00	233,628.00	246,390.00	-2.9%
TOTAL, CERTIFICATED SALARIES			8,555,097.00	2,878,314.00	11,433,411.00	8,636,397.00	2,974,807.00	11,611,204.00	1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	535,418.00	2,001,792.00	2,537,210.00	595,347.00	2,191,384.00	2,786,731.00	9.8%
Classified Support Salaries		2200	1,093,588.00	279,544.00	1,373,132.00	1,117,434.00	291,362.00	1,408,796.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	395,853.00	113,282.00	509,135.00	388,828.00	110,007.00	498,835.00	-2.0%
Clerical, Technical and Office Salaries		2400	1,007,175.00	131,058.00	1,138,233.00	999,915.00	127,753.00	1,127,668.00	-0.9%
Other Classified Salaries		2900	315,326.00	70,430.00	385,756.00	306,232.00	68,336.00	374,568.00	-2.9%
TOTAL, CLASSIFIED SALARIES			3,347,360.00	2,596,106.00	5,943,466.00	3,407,756.00	2,788,842.00	6,196,598.00	4.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,431,437.00	1,567,076.00	2,998,513.00	1,381,124.00	1,594,935.00	2,976,059.00	-0.7%
PERS		3201-3202	611,595.00	518,452.00	1,130,047.00	671,818.00	575,611.00	1,247,429.00	10.4%
OASDI/Medicare/Alternative		3301-3302	363,348.00	240,502.00	603,850.00	369,330.00	250,568.00	619,898.00	2.7%
Health and Welfare Benefits		3401-3402	1,532,277.00	538,987.00	2,071,264.00	1,591,619.00	562,767.00	2,154,386.00	4.0%
Unemployment Insurance		3501-3502	16,612.00	2,611.00	19,223.00	5,681.00	2,753.00	8,434.00	-56.1%
Workers' Compensation		3601-3602	364,036.00	171,232.00	535,268.00	318,754.00	155,797.00	474,551.00	-11.3%
OPEB, Allocated		3701-3702	458,221.00	30,190.00	488,411.00	357,152.00	22,329.00	379,481.00	-22.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,648.00	394.00	2,042.00	1,768.00	433.00	2,201.00	7.8%
TOTAL, EMPLOYEE BENEFITS			4,779,174.00	3,069,444.00	7,848,618.00	4,697,246.00	3,165,193.00	7,862,439.00	0.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,000.00	95,000.00	96,000.00	125,000.00	149,000.00	274,000.00	185.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	588,022.00	471,094.00	1,059,116.00	628,335.00	732,306.00	1,360,641.00	28.5%

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	99,608.00	61,755.00	161,363.00	82,900.00	41,821.00	124,721.00	-22.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			688,630.00	627,849.00	1,316,479.00	836,235.00	923,127.00	1,759,362.00	33.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	242,358.00	1,223,116.00	1,465,474.00	242,358.00	1,309,148.00	1,551,506.00	5.9%
Travel and Conferences		5200	118,214.00	118,725.00	236,939.00	140,606.00	173,224.00	313,830.00	32.5%
Dues and Memberships		5300	34,634.00	1,160.00	35,794.00	34,634.00	1,160.00	35,794.00	0.0%
Insurance		5400 - 5450	278,609.00	0.00	278,609.00	302,967.00	0.00	302,967.00	8.7%
Operations and Housekeeping Services		5500	765,266.00	0.00	765,266.00	769,266.00	0.00	769,266.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	347,086.00	86,377.00	433,463.00	350,636.00	80,372.00	431,008.00	-0.6%
Transfers of Direct Costs		5710	(217,298.00)	217,298.00	0.00	(1,165,351.00)	1,165,351.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,670.00)	0.00	(1,670.00)	(1,670.00)	0.00	(1,670.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	883,776.00	1,033,909.00	1,917,685.00	919,115.00	1,365,153.00	2,284,268.00	19.1%
Communications		5900	147,590.00	25,791.00	173,381.00	137,590.00	4,791.00	142,381.00	-17.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,598,565.00	2,706,376.00	5,304,941.00	1,730,151.00	4,099,199.00	5,829,350.00	9.9%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	72,582.00	72,582.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	0.00	859,436.00	859,436.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	932,018.00	932,018.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	165,889.00	9,209.00	175,098.00	184,337.00	0.00	184,337.00	5.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		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	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			185,889.00	9,209.00	195,098.00	204,337.00	0.00	204,337.00	4.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(160,526.00)	160,526.00	0.00	(176,750.00)	176,750.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(64,357.00)	0.00	(64,357.00)	(68,149.00)	0.00	(68,149.00)	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(224,883.00)	160,526.00	(64,357.00)	(244,899.00)	176,750.00	(68,149.00)	5.9%
TOTAL, EXPENDITURES			19,929,832.00	12,979,842.00	32,909,674.00	19,267,223.00	14,127,918.00	33,395,141.00	1.5%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	488,411.00	0.00	488,411.00	378,481.00	0.00	378,481.00	-22.5%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			488,411.00	0.00	488,411.00	378,481.00	0.00	378,481.00	-22.5%
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	480,812.00	0.00	480,812.00	255,938.00	0.00	255,938.00	-46.8%
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	267,072.00	0.00	267,072.00	167,735.00	0.00	167,735.00	-37.2%
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			747,884.00	0.00	747,884.00	423,673.00	0.00	423,673.00	-43.4%
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	(4,690,668.00)	4,690,668.00	0.00	(4,722,520.00)	4,722,520.00	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			(4,690,668.00)	4,690,668.00	0.00	(4,722,520.00)	4,722,520.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,950,141.00)	4,690,668.00	(259,473.00)	(4,767,712.00)	4,722,520.00	(45,192.00)	-82.6%

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	858,000.00	1,070,000.00	24.7%
3) Other State Revenue		8300-8599	56,000.00	67,500.00	20.5%
4) Other Local Revenue		8600-8799	99,535.00	126,100.00	26.7%
5) TOTAL, REVENUES			1,013,535.00	1,263,600.00	24.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	443,127.00	453,609.00	2.4%
3) Employee Benefits		3000-3999	185,351.00	220,800.00	19.1%
4) Books and Supplies		4000-4999	571,550.00	651,300.00	14.0%
5) Services and Other Operating Expenditures		5000-5999	57,149.00	37,477.00	-34.4%
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	64,357.00	68,149.00	5.9%
9) TOTAL, EXPENDITURES			1,321,534.00	1,431,335.00	8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(307,999.00)	(167,735.00)	-45.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	267,072.00	167,735.00	-37.2%
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			267,072.00	167,735.00	-37.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,927.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,527.00	81,600.00	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,527.00	81,600.00	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,527.00	81,600.00	-33.4%
2) Ending Balance, June 30 (E + F1e)			81,600.00	81,600.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	31,600.00	31,600.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,000.00	50,000.00	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	778,000.00	990,000.00	27.2%
Donated Food Commodities		8221	80,000.00	80,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			858,000.00	1,070,000.00	24.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	56,000.00	67,500.00	20.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			56,000.00	67,500.00	20.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	77,850.00	106,400.00	36.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1,500.00)	(1,500.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	14,500.00	20,000.00	37.9%
Other Local Revenue					
All Other Local Revenue		8699	8,685.00	1,200.00	-86.2%
TOTAL, OTHER LOCAL REVENUE			99,535.00	126,100.00	26.7%
TOTAL, REVENUES			1,013,535.00	1,263,600.00	24.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	364,406.00	367,941.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	55,662.00	54,041.00	-2.9%
Clerical, Technical and Office Salaries		2400	19,516.00	20,441.00	4.7%
Other Classified Salaries		2900	3,543.00	11,186.00	215.7%
TOTAL, CLASSIFIED SALARIES			443,127.00	453,609.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	72,685.00	80,608.00	10.9%
OASDI/Medicare/Alternative		3301-3302	31,363.00	31,804.00	1.4%
Health and Welfare Benefits		3401-3402	67,116.00	96,118.00	43.2%
Unemployment Insurance		3501-3502	205.00	208.00	1.5%
Workers' Compensation		3601-3602	13,944.00	12,020.00	-13.8%
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	38.00	42.00	10.5%
TOTAL, EMPLOYEE BENEFITS			185,351.00	220,800.00	19.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,450.00	46,200.00	3.9%
Noncapitalized Equipment		4400	7,000.00	5,000.00	-28.6%
Food		4700	520,100.00	600,100.00	15.4%
TOTAL, BOOKS AND SUPPLIES			571,550.00	651,300.00	14.0%

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	550.00	903.00	64.2%
Dues and Memberships		5300	680.00	680.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,130.00	20,130.00	-49.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,670.00	1,670.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,119.00	14,094.00	-0.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,149.00	37,477.00	-34.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	64,357.00	68,149.00	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			64,357.00	68,149.00	5.9%
TOTAL, EXPENDITURES			1,321,534.00	1,431,335.00	8.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	267,072.00	167,735.00	-37.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			267,072.00	167,735.00	-37.2%
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)					
			267,072.00	167,735.00	-37.2%

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	10,000.00	6,500.00	-35.0%
5) TOTAL, REVENUES			10,000.00	6,500.00	-35.0%
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)			10,000.00	6,500.00	-35.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	480,812.00	255,938.00	-46.8%
b) Transfers Out		7600-7629	488,411.00	378,481.00	-22.5%
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			(7,599.00)	(122,543.00)	1512.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,401.00	(116,043.00)	-4933.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	526,529.00	528,930.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			526,529.00	528,930.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			526,529.00	528,930.00	0.5%
2) Ending Balance, June 30 (E + F1e)			528,930.00	412,887.00	-21.9%
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	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	528,930.00	412,887.00	-21.9%
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 LOCAL REVENUE					
Other Local Revenue					
Interest		8660	10,000.00	6,500.00	-35.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	6,500.00	-35.0%
TOTAL, REVENUES			10,000.00	6,500.00	-35.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	480,812.00	255,938.00	-46.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			480,812.00	255,938.00	-46.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	488,411.00	378,481.00	-22.5%
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			488,411.00	378,481.00	-22.5%
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)					
			(7,599.00)	(122,543.00)	1512.6%

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	15,000.00	10,000.00	-33.3%
5) TOTAL, REVENUES			15,000.00	10,000.00	-33.3%
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)			15,000.00	10,000.00	-33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	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)			15,000.00	10,000.00	-33.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	704,432.00	719,432.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			704,432.00	719,432.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			704,432.00	719,432.00	2.1%
2) Ending Balance, June 30 (E + F1e)			719,432.00	729,432.00	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	719,432.00	729,432.00	1.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	15,000.00	10,000.00	-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			15,000.00	10,000.00	-33.3%
TOTAL, REVENUES			15,000.00	10,000.00	-33.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%
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	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					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	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	721,500.00	470,000.00	-34.9%
5) TOTAL, REVENUES			721,500.00	470,000.00	-34.9%
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	40,500.00	14,500.00	-64.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,500.00	14,500.00	-64.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			681,000.00	455,500.00	-33.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	3,100.00	3,100.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,100.00)	(3,100.00)	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)			677,900.00	452,400.00	-33.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	970,142.00	1,648,042.00	69.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			970,142.00	1,648,042.00	69.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			970,142.00	1,648,042.00	69.9%
2) Ending Balance, June 30 (E + F1e)			1,648,042.00	2,100,442.00	27.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,648,042.00	2,100,442.00	27.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	21,500.00	20,000.00	-7.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	700,000.00	450,000.00	-35.7%
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			721,500.00	470,000.00	-34.9%
TOTAL, REVENUES			721,500.00	470,000.00	-34.9%

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	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	40,500.00	14,500.00	-64.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,500.00	14,500.00	-64.2%
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	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			40,500.00	14,500.00	-64.2%

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	3,100.00	3,100.00	0.0%
(d) TOTAL, USES			3,100.00	3,100.00	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)			(3,100.00)	(3,100.00)	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	50.00	35.00	-30.0%
5) TOTAL, REVENUES			50.00	35.00	-30.0%
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)			50.00	35.00	-30.0%
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)			50.00	35.00	-30.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,294.00	2,344.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,294.00	2,344.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,294.00	2,344.00	2.2%
2) Ending Balance, June 30 (E + F1e)			2,344.00	2,379.00	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,344.00	2,379.00	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50.00	35.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	35.00	-30.0%
TOTAL, REVENUES			50.00	35.00	-30.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	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	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	37,554.00	37,554.00	0.0%
4) Other Local Revenue		8600-8799	2,194,000.00	2,187,000.00	-0.3%
5) TOTAL, REVENUES			2,231,554.00	2,224,554.00	-0.3%
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	2,340,669.00	2,277,524.00	-2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,340,669.00	2,277,524.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(109,115.00)	(52,970.00)	-51.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(109,115.00)	(52,970.00)	-51.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,162,040.00	3,052,925.00	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,162,040.00	3,052,925.00	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,162,040.00	3,052,925.00	-3.5%
2) Ending Balance, June 30 (E + F1e)			3,052,925.00	2,999,955.00	-1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,052,925.00	2,999,955.00	-1.7%
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	37,300.00	37,300.00	0.0%
Other Subventions/In-Lieu Taxes		8572	254.00	254.00	0.0%
TOTAL, OTHER STATE REVENUE			37,554.00	37,554.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,000,000.00	2,000,000.00	0.0%
Unsecured Roll		8612	124,000.00	124,000.00	0.0%
Prior Years' Taxes		8613	1,000.00	1,000.00	0.0%
Supplemental Taxes		8614	34,000.00	34,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	35,000.00	28,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,194,000.00	2,187,000.00	-0.3%
TOTAL, REVENUES			2,231,554.00	2,224,554.00	-0.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,604,024.00	1,604,024.00	0.0%
Bond Interest and Other Service Charges		7434	736,645.00	673,500.00	-8.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,340,669.00	2,277,524.00	-2.7%
TOTAL, EXPENDITURES			2,340,669.00	2,277,524.00	-2.7%

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

Description	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)	2,077.04	2,075.84	2,127.07	2,055.84	2,055.84	2,076.12
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)	2,077.04	2,075.84	2,127.07	2,055.84	2,055.84	2,076.12
5. District Funded County Program ADA						
a. County Community Schools	17.09	16.06	16.06	17.09	17.09	17.09
b. Special Education-Special Day Class	12.46	11.31	11.31	12.46	12.46	12.46
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	29.55	27.37	27.37	29.55	29.55	29.55
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,106.59	2,103.21	2,154.44	2,085.39	2,085.39	2,105.67
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,433,411.00	301	919,212.00	303	10,514,199.00	305	0.00		307	10,514,199.00	309
2000 - Classified Salaries	5,943,466.00	311	1,043,873.00	313	4,899,593.00	315	882,617.00	882,617.00	317	4,016,976.00	319
3000 - Employee Benefits	7,848,618.00	321	1,248,714.00	323	6,599,904.00	325	349,581.00	349,581.00	327	6,250,323.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,316,479.00	331	41,977.00	333	1,274,502.00	335	423,228.00	436,657.00	337	837,845.00	339
5000 - Services... & 7300 - Indirect Costs	5,240,584.00	341	114,274.00	343	5,126,310.00	345	761,328.00	1,953,164.50	347	3,173,145.50	349
TOTAL					28,414,508.00	365	TOTAL			24,792,488.50	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	9,144,222.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,418,616.00	380
3. STRS.	3101 & 3102	2,396,570.00	382
4. PERS.	3201 & 3202	494,466.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	319,087.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,285,783.00	385
7. Unemployment Insurance.	3501 & 3502	16,485.00	390
8. Workers' Compensation Insurance.	3601 & 3602	359,175.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	69.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		16,434,473.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		2,330,744.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		387,079.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		387,079.00	396
14. TOTAL SALARIES AND BENEFITS.		13,716,650.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.33%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.33%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	24,792,488.50
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Contract services paid to outside vendors and GWUSD share of GREAT Partnership classroom salary and benefit expenditures.

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,611,204.00	301	970,635.00	303	10,640,569.00	305	0.00		307	10,640,569.00	309
2000 - Classified Salaries	6,196,598.00	311	1,095,335.00	313	5,101,263.00	315	912,293.00	912,293.00	317	4,188,970.00	319
3000 - Employee Benefits	7,862,439.00	321	1,178,035.00	323	6,684,404.00	325	397,173.00	397,173.00	327	6,287,231.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,759,362.00	331	43,759.00	333	1,715,603.00	335	505,156.00	505,156.00	337	1,210,447.00	339
5000 - Services... & 7300 - Indirect Costs	5,761,201.00	341	41,602.00	343	5,719,599.00	345	710,479.00	2,260,731.00	347	3,458,868.00	349
TOTAL					29,861,438.00	365	TOTAL			25,786,085.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	9,378,889.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,667,535.00	380
3. STRS.	3101 & 3102	2,401,342.00	382
4. PERS.	3201 & 3202	563,437.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	335,217.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,313,883.00	385
7. Unemployment Insurance.	3501 & 3502	5,737.00	390
8. Workers' Compensation Insurance.	3601 & 3602	323,435.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	76.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		16,989,551.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		2,478,471.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		419,746.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		419,746.00	396
14. TOTAL SALARIES AND BENEFITS.		14,091,334.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		54.65%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	54.65%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.35%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	25,786,085.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	90,251.30

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

Contract services paid to outside vendors and GWUSD share of GREAT Partnership classroom salary and benefit expenditures.

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Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	33,657,558.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,251,503.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	15,523.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	932,018.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	20,000.00
5. Interfund Transfers Out	All	9300	7600-7629	747,884.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,852,239.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,567,664.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	307,999.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				27,146,390.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		2,103.21
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,907.12
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	27,595,766.34	12,960.32
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	27,595,766.34	12,960.32
B. Required effort (Line A.2 times 90%)	24,836,189.71	11,664.29
C. Current year expenditures (Line I.E and Line II.B)	27,146,390.00	12,907.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	438,465.00		386,665.00	825,130.00
2. State Lottery Revenue	8560	330,558.00		100,942.00	431,500.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(25,074.00)	25,074.00		0.00
6. Total Available (Sum Lines A1 through A5)		743,949.00	25,074.00	487,607.00	1,256,630.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	76,585.00		108,200.00	184,785.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	151,936.00			151,936.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			50,898.00	50,898.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		228,521.00	0.00	159,098.00	387,619.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	515,428.00	25,074.00	328,509.00	869,011.00
D. COMMENTS:					
Educational software subscriptions and licenses for student instruction.					

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

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	21,482,112.00	-1.02%	21,263,993.00	-1.16%	21,017,585.00
2. Federal Revenues	8100-8299	90,810.00	-10.00%	81,729.00	-10.00%	73,556.00
3. Other State Revenues	8300-8599	379,286.00	-1.20%	374,723.00	-1.11%	370,572.00
4. Other Local Revenues	8600-8799	357,561.00	0.72%	360,147.00	-6.94%	335,147.00
5. Other Financing Sources						
a. Transfers In	8900-8929	378,481.00	0.00%	378,481.00	0.00%	378,481.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,722,520.00)	3.86%	(4,904,780.00)	3.69%	(5,085,730.00)
6. Total (Sum lines A1 thru A5c)		17,965,730.00	-2.29%	17,554,293.00	-2.65%	17,089,611.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,636,397.00		8,229,144.00
b. Step & Column Adjustment				163,860.00		134,709.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(571,113.00)		(570,948.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,636,397.00	-4.72%	8,229,144.00	-5.30%	7,792,905.00
2. Classified Salaries						
a. Base Salaries				3,407,756.00		3,269,043.00
b. Step & Column Adjustment				33,342.00		46,730.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(172,055.00)		(174,391.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,407,756.00	-4.07%	3,269,043.00	-3.91%	3,141,382.00
3. Employee Benefits	3000-3999	4,697,246.00	-1.68%	4,618,302.00	2.43%	4,730,582.00
4. Books and Supplies	4000-4999	836,235.00	0.68%	841,923.00	-5.26%	797,611.00
5. Services and Other Operating Expenditures	5000-5999	1,730,151.00	46.26%	2,530,463.00	2.62%	2,596,695.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	204,337.00	0.00%	204,337.00	0.00%	204,337.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(244,899.00)	-7.99%	(225,339.00)	-7.98%	(207,357.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	423,673.00	9.57%	464,239.00	8.04%	501,555.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,690,896.00	1.23%	19,932,112.00	-1.88%	19,557,710.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,725,166.00)		(2,377,819.00)		(2,468,099.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,804,843.00		6,079,677.00		3,701,858.00
2. Ending Fund Balance (Sum lines C and D1)		6,079,677.00		3,701,858.00		1,233,759.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	205,713.00		205,713.00		205,713.00
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	2,779,612.00		856,006.00		43,488.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,094,352.00		2,640,139.00		984,558.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,079,677.00		3,701,858.00		1,233,759.00

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	3,094,352.00		2,640,139.00		984,558.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,094,352.00		2,640,139.00		984,558.00
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.						
Certificated savings on reducing 1 FTE and retirees. 5% reduction in each year to meet 3rd year Economic Uncertainty. Classified 5% reduction in each year to meet 3rd year Economic Uncertainty.						

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	3,734,630.00	-32.15%	2,533,996.00	-13.03%	2,203,930.00
3. Other State Revenues	8300-8599	1,797,995.00	-7.05%	1,671,226.00	-0.07%	1,670,099.00
4. Other Local Revenues	8600-8799	3,422,312.00	2.21%	3,498,071.00	1.48%	3,549,968.00
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	4,722,520.00	3.86%	4,904,780.00	3.69%	5,085,730.00
6. Total (Sum lines A1 thru A5c)		13,677,457.00	-7.82%	12,608,073.00	-0.78%	12,509,727.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,974,807.00		2,984,510.00
b. Step & Column Adjustment				39,703.00		38,488.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(30,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,974,807.00	0.33%	2,984,510.00	1.29%	3,022,998.00
2. Classified Salaries						
a. Base Salaries				2,788,842.00		2,811,880.00
b. Step & Column Adjustment				23,038.00		26,157.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,788,842.00	0.83%	2,811,880.00	0.93%	2,838,037.00
3. Employee Benefits	3000-3999	3,165,193.00	2.06%	3,230,545.00	4.71%	3,382,800.00
4. Books and Supplies	4000-4999	923,127.00	-31.63%	631,137.00	-9.38%	571,961.00
5. Services and Other Operating Expenditures	5000-5999	4,099,199.00	-26.00%	3,033,348.00	-9.80%	2,736,084.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	11,000.00	0.00%	11,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	176,750.00	-11.07%	157,190.00	-11.44%	139,208.00
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)		14,127,918.00	-8.98%	12,859,610.00	-1.22%	12,702,088.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(450,461.00)		(251,537.00)		(192,361.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,140,450.00		1,689,989.00		1,438,452.00
2. Ending Fund Balance (Sum lines C and D1)		1,689,989.00		1,438,452.00		1,246,091.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,689,989.00		1,438,452.00		1,246,091.00
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		1,689,989.00		1,438,452.00		1,246,091.00
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
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.						
Savings on replacing 1 retiree.						

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	21,482,112.00	-1.02%	21,263,993.00	-1.16%	21,017,585.00
2. Federal Revenues	8100-8299	3,825,440.00	-31.62%	2,615,725.00	-12.93%	2,277,486.00
3. Other State Revenues	8300-8599	2,177,281.00	-6.03%	2,045,949.00	-0.26%	2,040,671.00
4. Other Local Revenues	8600-8799	3,779,873.00	2.07%	3,858,218.00	0.70%	3,885,115.00
5. Other Financing Sources						
a. Transfers In	8900-8929	378,481.00	0.00%	378,481.00	0.00%	378,481.00
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)		31,643,187.00	-4.68%	30,162,366.00	-1.87%	29,599,338.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,611,204.00		11,213,654.00
b. Step & Column Adjustment				203,563.00		173,197.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(601,113.00)		(570,948.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,611,204.00	-3.42%	11,213,654.00	-3.55%	10,815,903.00
2. Classified Salaries						
a. Base Salaries				6,196,598.00		6,080,923.00
b. Step & Column Adjustment				56,380.00		72,887.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(172,055.00)		(174,391.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,196,598.00	-1.87%	6,080,923.00	-1.67%	5,979,419.00
3. Employee Benefits	3000-3999	7,862,439.00	-0.17%	7,848,847.00	3.37%	8,113,382.00
4. Books and Supplies	4000-4999	1,759,362.00	-16.27%	1,473,060.00	-7.03%	1,369,572.00
5. Services and Other Operating Expenditures	5000-5999	5,829,350.00	-4.56%	5,563,811.00	-4.15%	5,332,779.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	204,337.00	5.38%	215,337.00	0.00%	215,337.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(68,149.00)	0.00%	(68,149.00)	0.00%	(68,149.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	423,673.00	9.57%	464,239.00	8.04%	501,555.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,818,814.00	-3.04%	32,791,722.00	-1.62%	32,259,798.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,175,627.00)		(2,629,356.00)		(2,660,460.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,945,293.00		7,769,666.00		5,140,310.00
2. Ending Fund Balance (Sum lines C and D1)		7,769,666.00		5,140,310.00		2,479,850.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	205,713.00		205,713.00		205,713.00
b. Restricted	9740	1,689,989.00		1,438,452.00		1,246,091.00
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	2,779,612.00		856,006.00		43,488.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,094,352.00		2,640,139.00		984,558.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,769,666.00		5,140,310.00		2,479,850.00

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	3,094,352.00		2,640,139.00		984,558.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,094,352.00		2,640,139.00		984,558.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.15%		8.05%		3.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,055.84		2,030.00		2,009.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		33,818,814.00		32,791,722.00		32,259,798.00
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)		33,818,814.00		32,791,722.00		32,259,798.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,014,564.42		983,751.66		967,793.94
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,014,564.42		983,751.66		967,793.94
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES