

2020-21 45 Day Budget Update

School District: San Pasqual Union School District

Pursuant to Ed Code 42127(h), "Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act."

The Budget Act was officially signed by the Governor on June 29, 2020. The major changes between the May Revise and the Adopted State Budget that require revenue and expenditure revisions are as follows:

Narrative should explain how the changes impact the district's budget and programs.

Due to the increase in revenue District is projecting a net increase of \$1,150 rather than a Net Decrease (deficit spending) of (\$221,641). Includes the contribution to Deferred Maintenance as in previous years.

	Board Adopted Budget	45 Day Budget Revision	Difference	Descriptions/Explanation
Revenues				
LCFF	4,356,132	4,581,100	224,968	LCFF \$578,447, Property Taxes \$12,911 EPA (\$218,567), Deferred Maintenance Contribution (\$150,000), Special Ed Property Tax \$2,177
Federal	225,663	507,181	281,518	Cares \$66,740, GEER \$25,761, CRF \$189,017
State	442,234	479,832	37,598	LLMF Prop. 98 42,110, Lottery (\$4,512)
Local	644,317	645,804	1,487	Special Education \$1,487
Total Revenues	5,668,346	6,213,917	545,571	
Expenditures				
Certificated	2,599,911	2,634,928	35,017	LLMF Prop. 98 \$35,017
Classified	931,506	931,506	-	
Employee Benefits	1,399,636	1,406,729	7,093	LLMF Prop. 98 \$7,093
Books & Supplies	266,637	543,643	277,006	Cares \$66,740, GEER \$25,761, CRF \$189,017, Lottery (\$4,512)
Services and Other Operating	586,200	589,864	3,664	Special Education \$3,664
Capital Outlay			-	
Other Outgo	106,097	106,097	-	
Indirect Costs			-	
Interfund Transfers			-	
Total Expenditures	5,889,987	6,212,767	322,780	
Net Increase (Decrease) in Fund Balance	(221,641.00)	1,150.00		
Beginning Fund Balance		-		
Projected Ending Balance, June 30, 2021	(221,641)	1,150		

ANNUAL BUDGET REPORT:

July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: District Website

Place: _____

Date: August 07, 2020

Date: _____

Adoption Date: August 11, 2020

Time: _____

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Rhonda Brown

Telephone: 760.745.4931 X1101

Title: Chief Business Officer

E-mail: rhonda.brown@sanpasqualunion.net

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.	n/a	
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
		<ul style="list-style-type: none"> 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	
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	n/a	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	n/a	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	n/a	
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:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> 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	

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,810,662.00	31,223.00	4,841,885.00	4,547,700.00	33,400.00	4,581,100.00	-5.4%
2) Federal Revenue		8100-8299	0.00	262,878.00	262,878.00	0.00	507,181.00	507,181.00	92.9%
3) Other State Revenue		8300-8599	156,836.00	310,079.00	466,915.00	103,481.00	376,351.00	479,832.00	2.8%
4) Other Local Revenue		8600-8799	127,932.00	536,746.00	664,678.00	90,550.00	555,254.00	645,804.00	-2.8%
5) TOTAL REVENUES			5,095,430.00	1,140,926.00	6,236,356.00	4,741,731.00	1,472,186.00	6,213,917.00	-0.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,477,729.00	349,136.00	2,826,865.00	2,267,004.00	367,924.00	2,634,928.00	-6.8%
2) Classified Salaries		2000-2999	642,977.00	289,319.00	932,296.00	637,818.00	293,688.00	931,506.00	-0.1%
3) Employee Benefits		3000-3999	982,650.00	387,352.00	1,370,002.00	946,845.00	459,884.00	1,406,729.00	2.7%
4) Books and Supplies		4000-4999	234,058.00	237,870.00	471,928.00	165,773.00	377,870.00	543,643.00	15.2%
5) Services and Other Operating Expenditures		5000-5999	502,009.00	127,375.00	629,384.00	474,263.00	115,601.00	589,864.00	-6.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	35,000.00	70,742.00	105,742.00	35,000.00	71,097.00	106,097.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,319.00)	3,319.00	0.00	(2,886.00)	2,886.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,871,104.00	1,465,113.00	6,336,217.00	4,523,817.00	1,688,950.00	6,212,767.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			224,326.00	(324,187.00)	(99,861.00)	217,914.00	(216,764.00)	1,150.00	-101.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(204,256.00)	204,256.00	0.00	(204,785.00)	204,785.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(204,256.00)	204,256.00	0.00	(204,785.00)	204,785.00	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,070.00	(119,931.00)	(99,861.00)	13,129.00	(11,979.00)	1,150.00	-101.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,124,246.11	284,858.33	1,409,104.44	1,144,316.11	164,927.33	1,309,243.44	-7.1%
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)			1,124,246.11	284,858.33	1,409,104.44	1,144,316.11	164,927.33	1,309,243.44	-7.1%
d) Other Restatements		9785	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,124,246.11	284,858.33	1,409,104.44	1,144,316.11	164,927.33	1,309,243.44	-7.1%
2) Ending Balance, June 30 (E + F1e)			1,144,316.11	164,927.33	1,309,243.44	1,157,445.11	152,948.33	1,310,393.44	0.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	164,927.33	164,927.33	0.00	152,948.33	152,948.33	-7.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	700,000.00	0.00	700,000.00	New
Declining Enrollment	0000	9780				200,000.00		200,000.00	
Cash Flow	0000	9780				500,000.00		500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	253,448.68	0.00	253,448.68	248,511.00	0.00	248,511.00	-1.9%
Unassigned/Unappropriated Amount		9790	889,867.43	0.00	889,867.43	207,934.11	0.00	207,934.11	-76.6%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,394,570.00	0.00	2,394,570.00	2,589,745.00	0.00	2,589,745.00	8.2%
Education Protection Account State Aid - Current Year		8012	908,089.00	0.00	908,089.00	451,049.00	0.00	451,049.00	-50.3%
State Aid - Prior Years		8019	1,097.00	0.00	1,097.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	9,970.00	0.00	9,970.00	9,970.00	0.00	9,970.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,537,620.00	0.00	1,537,620.00	1,537,620.00	0.00	1,537,620.00	0.0%
Unsecured Roll Taxes		8042	48,014.00	0.00	48,014.00	48,014.00	0.00	48,014.00	0.0%
Prior Years' Taxes		8043	(156.00)	0.00	(156.00)	(156.00)	0.00	(156.00)	0.0%
Supplemental Taxes		8044	61,458.00	0.00	61,458.00	61,458.00	0.00	61,458.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			4,960,662.00	0.00	4,960,662.00	4,697,700.00	0.00	4,697,700.00	-5.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(150,000.00)		(150,000.00)	(150,000.00)		(150,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	31,223.00	31,223.00	0.00	33,400.00	33,400.00	7.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,810,662.00	31,223.00	4,841,885.00	4,547,700.00	33,400.00	4,581,100.00	-5.4%
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	72,145.00	72,145.00	0.00	71,524.00	71,524.00	-0.9%
Special Education Discretionary Grants		8182	0.00	10,520.00	10,520.00	0.00	10,520.00	10,520.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	10,742.00	10,742.00	0.00	11,097.00	11,097.00	3.3%
Title I, Part A, Basic	3010	8290		95,378.00	95,378.00		68,886.00	68,886.00	-27.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		7,498.00	7,498.00		7,372.00	7,372.00	-1.7%
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		6,755.00	6,755.00		5,834.00	5,834.00	-13.8%
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		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	49,840.00	49,840.00	0.00	321,948.00	321,948.00	546.0%
TOTAL, FEDERAL REVENUE			0.00	262,878.00	262,878.00	0.00	507,181.00	507,181.00	92.9%
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	18,307.00	0.00	18,307.00	17,378.00	0.00	17,378.00	-5.1%
Lottery - Unrestricted and Instructional Materials		8560	91,979.00	34,686.00	126,665.00	84,603.00	27,637.00	112,240.00	-11.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		3,000.00	3,000.00		3,000.00	3,000.00	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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	46,550.00	272,393.00	318,943.00	1,500.00	345,714.00	347,214.00	8.9%
TOTAL, OTHER STATE REVENUE			156,836.00	310,079.00	466,915.00	103,481.00	376,351.00	479,832.00	2.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	17,022.00	0.00	17,022.00	17,000.00	0.00	17,000.00	-0.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	110,910.00	16,532.00	127,442.00	73,550.00	0.00	73,550.00	-42.3%
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	8500	8792		520,214.00	520,214.00		555,254.00	555,254.00	6.7%
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			127,932.00	536,746.00	664,678.00	90,550.00	555,254.00	645,804.00	-2.8%
TOTAL, REVENUES			5,095,430.00	1,140,926.00	6,236,356.00	4,741,731.00	1,472,186.00	6,213,917.00	-0.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,283,257.00	192,582.00	2,475,839.00	2,072,532.00	222,513.00	2,295,045.00	-7.3%
Certificated Pupil Support Salaries		1200	0.00	70,979.00	70,979.00	0.00	58,855.00	58,855.00	-17.1%
Certificated Supervisors' and Administrators' Salaries		1300	194,472.00	85,575.00	280,047.00	194,472.00	86,556.00	281,028.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,477,729.00	349,136.00	2,826,865.00	2,267,004.00	367,924.00	2,634,928.00	-6.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	11,163.00	184,599.00	195,762.00	13,895.00	189,364.00	203,259.00	3.8%
Classified Support Salaries		2200	158,623.00	94,565.00	253,188.00	159,998.00	94,724.00	254,722.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	113,104.00	0.00	113,104.00	113,104.00	0.00	113,104.00	0.0%
Clerical, Technical and Office Salaries		2400	237,424.00	0.00	237,424.00	234,568.00	0.00	234,568.00	-1.2%
Other Classified Salaries		2900	122,663.00	10,155.00	132,818.00	116,253.00	9,600.00	125,853.00	-5.2%
TOTAL, CLASSIFIED SALARIES			642,977.00	289,319.00	932,296.00	637,816.00	293,688.00	931,506.00	-0.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	415,946.00	252,783.00	668,729.00	354,202.00	320,922.00	675,124.00	1.0%
PERS		3201-3202	111,312.00	53,466.00	164,778.00	123,825.00	59,357.00	183,182.00	11.2%
OASDI/Medicare/Alternative		3301-3302	87,009.00	27,201.00	114,210.00	86,243.00	27,974.00	114,217.00	0.0%
Health and Welfare Benefits		3401-3402	308,917.00	41,894.00	350,811.00	280,285.00	39,762.00	320,047.00	-8.7%
Unemployment Insurance		3501-3502	1,555.00	321.00	1,876.00	1,453.00	332.00	1,785.00	-4.9%
Workers' Compensation		3601-3602	57,911.00	11,887.00	69,798.00	50,837.00	11,537.00	62,374.00	-10.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	50,000.00	0.00	50,000.00	New
TOTAL, EMPLOYEE BENEFITS			982,650.00	387,352.00	1,370,002.00	946,845.00	459,884.00	1,406,729.00	2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	46,646.00	1,395.00	48,041.00	500.00	1,000.00	1,500.00	-96.9%
Books and Other Reference Materials		4200	11,079.00	11,609.00	22,688.00	6,000.00	7,637.00	13,637.00	-39.9%
Materials and Supplies		4300	120,670.00	159,713.00	280,383.00	82,570.00	287,990.00	370,560.00	32.2%
Noncapitalized Equipment		4400	55,663.00	65,153.00	120,816.00	76,703.00	81,243.00	157,946.00	30.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			234,058.00	237,870.00	471,928.00	165,773.00	377,870.00	543,643.00	15.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,125.00	12,229.00	27,354.00	12,375.00	4,323.00	16,698.00	-39.0%
Dues and Memberships		5300	19,990.00	0.00	19,990.00	21,379.00	0.00	21,379.00	6.9%
Insurance		5400 - 5450	40,403.00	0.00	40,403.00	60,955.00	0.00	60,955.00	50.9%
Operations and Housekeeping Services		5500	193,500.00	0.00	193,500.00	195,400.00	0.00	195,400.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,055.00	62,000.00	106,055.00	35,050.00	61,500.00	96,550.00	-9.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(37,620.00)	0.00	(37,620.00)	(39,600.00)	0.00	(39,600.00)	5.3%
Professional/Consulting Services and Operating Expenditures		5800	197,203.00	52,306.00	249,509.00	159,351.00	48,938.00	208,289.00	-16.5%
Communications		5900	29,353.00	840.00	30,193.00	29,353.00	840.00	30,193.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			502,009.00	127,375.00	629,384.00	474,263.00	115,601.00	589,864.00	-6.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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 to Districts or Charter Schools		7141	35,000.00	60,000.00	95,000.00	35,000.00	60,000.00	95,000.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	10,742.00	10,742.00	0.00	11,097.00	11,097.00	3.3%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,000.00	70,742.00	105,742.00	35,000.00	71,097.00	106,097.00	0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,319.00)	3,319.00	0.00	(2,886.00)	2,886.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,319.00)	3,319.00	0.00	(2,886.00)	2,886.00	0.00	0.0%
TOTAL, EXPENDITURES			4,871,104.00	1,465,113.00	6,336,217.00	4,523,817.00	1,688,950.00	6,212,767.00	-1.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(204,256.00)	204,256.00	0.00	(204,785.00)	204,785.00	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			(204,256.00)	204,256.00	0.00	(204,785.00)	204,785.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(204,256.00)	204,256.00	0.00	(204,785.00)	204,785.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,810,662.00	31,223.00	4,841,885.00	4,547,700.00	33,400.00	4,581,100.00	-5.4%
2) Federal Revenue		8100-8299	0.00	262,878.00	262,878.00	0.00	507,181.00	507,181.00	92.9%
3) Other State Revenue		8300-8599	156,836.00	310,079.00	466,915.00	103,481.00	376,351.00	479,832.00	2.8%
4) Other Local Revenue		8600-8799	127,932.00	536,746.00	664,678.00	90,550.00	555,254.00	645,804.00	-2.8%
5) TOTAL, REVENUES			5,095,430.00	1,140,926.00	6,236,356.00	4,741,731.00	1,472,186.00	6,213,917.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,309,935.00	936,667.00	4,246,602.00	2,977,242.00	1,106,747.00	4,083,989.00	-3.8%
2) Instruction - Related Services	2000-2999		526,830.00	130,914.00	657,744.00	522,274.00	122,087.00	644,361.00	-2.0%
3) Pupil Services	3000-3999		185,649.00	115,416.00	301,065.00	178,848.00	104,108.00	282,956.00	-6.0%
4) Ancillary Services	4000-4999		7,135.00	0.00	7,135.00	6,129.00	0.00	6,129.00	-14.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		394,785.00	7,118.00	401,903.00	394,908.00	2,886.00	397,794.00	-1.0%
8) Plant Services	8000-8999		411,770.00	204,256.00	616,026.00	409,416.00	282,025.00	691,441.00	12.2%
9) Other Outgo	9000-9999	Except 7600-7899	35,000.00	70,742.00	105,742.00	35,000.00	71,097.00	106,097.00	0.3%
10) TOTAL, EXPENDITURES			4,871,104.00	1,465,113.00	6,336,217.00	4,523,817.00	1,688,950.00	6,212,767.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			224,326.00	(324,187.00)	(99,861.00)	217,914.00	(216,764.00)	1,150.00	-101.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8880-8999	(204,256.00)	204,256.00	0.00	(204,785.00)	204,785.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(204,256.00)	204,256.00	0.00	(204,785.00)	204,785.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,070.00	(119,931.00)	(99,861.00)	13,129.00	(11,979.00)	1,150.00	-101.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,124,246.11	284,858.33	1,409,104.44	1,144,316.11	164,927.33	1,309,243.44	-7.1%
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)			1,124,246.11	284,858.33	1,409,104.44	1,144,316.11	164,927.33	1,309,243.44	-7.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,124,246.11	284,858.33	1,409,104.44	1,144,316.11	164,927.33	1,309,243.44	-7.1%
2) Ending Balance, June 30 (E + F1e)			1,144,316.11	164,927.33	1,309,243.44	1,157,445.11	152,948.33	1,310,393.44	0.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	164,927.33	164,927.33	0.00	152,948.33	152,948.33	-7.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	700,000.00	0.00	700,000.00	New
Declining Enrollment	0000	9780				200,000.00		200,000.00	
Cash Flow	0000	9780				500,000.00		500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	253,448.68	0.00	253,448.68	248,511.00	0.00	248,511.00	-1.9%
Unassigned/Unappropriated Amount		9790	889,867.43	0.00	889,867.43	207,934.11	0.00	207,934.11	-76.6%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6500	Special Education	112,947.41	112,947.41
7311	Classified School Employee Professional Development Block Grant	0.43	0.43
7510	Low-Performing Students Block Grant	11,979.00	0.00
9010	Other Restricted Local	40,000.49	40,000.49
Total, Restricted Balance		164,927.33	152,948.33

**San Pasqual Union Elementary
Multi-Year Projections Summary Report
2020-21 Budget 45-Day Update**

DESCRIPTION	OBJECT CODE	FY 2020-21 Current (Base Year)			FY 2021-22 First Projected Year			FY 2022-23 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A	Beginning Balance as of July 1	\$1,144,316	\$164,927	\$1,309,243	\$1,157,445	\$152,948	\$1,310,393	\$1,089,112	\$104,482	\$1,193,595
B	Revenues									
1	Revenue Limit Sources	4,547,700	33,400	4,581,100	4,555,911	33,400	4,589,311	4,469,114	33,400	4,502,514
2	Federal Revenues	0	507,181	507,181	0	215,330	215,330	0	206,547	206,547
3	Other State Revenues	103,481	376,351	479,832	98,293	332,546	430,839	98,293	332,546	430,839
4	Other Local Revenues	90,550	555,254	645,804	90,550	555,254	645,804	90,550	555,254	645,804
5	Total Revenues	4,741,731	1,472,186	6,213,917	4,744,754	1,136,530	5,881,284	4,657,957	1,127,747	5,785,704
Beginning Balance & Revenue (A+B)		\$5,886,047	\$1,637,113	\$7,523,160	\$5,902,199	\$1,289,478	\$7,191,677	\$5,747,069	\$1,231,230	\$6,979,298
C	Expenditures									
1	Certificated Salaries	2,267,004	367,924	2,634,928	2,302,859	336,756	2,639,615	2,339,334	340,067	2,679,401
2	Classified Salaries	637,818	293,688	931,506	651,083	287,559	948,642	664,707	301,485	966,192
3	Employee Benefits	946,845	459,884	1,406,729	970,893	460,507	1,431,400	1,062,718	479,128	1,541,846
4	Books & Supplies	165,773	377,870	543,643	168,409	102,360	270,769	171,558	104,274	275,832
5	Services, Other Operating Exp	474,263	115,601	589,864	482,433	117,439	599,872	492,195	119,635	611,831
6	Capital Outlay	0	0	0	0	0	0	0	0	0
7	Other Outgo - exclude Direct Sup.	35,000	71,097	106,097	35,557	72,227	107,784	36,221	73,578	109,800
8	Debt Service	0	0	0	0	0	0	0	0	0
9	Direct Support/Indirect Costs	(2,886)	2,886	0	(2,932)	2,932	0	(2,987)	2,987	0
10	CSR Reduction (for info only)	0	0	0	0	0	0	0	0	0
11	Projected Budget Reduction	0	0	0	0	0	0	0	0	0
12	Total Expenditures:	\$4,523,817	\$1,682,950	\$6,212,767	\$4,608,301	\$1,389,781	\$5,998,082	\$4,763,747	\$1,421,154	\$6,184,901
D	Interfund Xfers/Other Sources									
1	Transfers In	0	0	0	0	0	0	0	0	0
2	Transfers Out	0	0	0	0	0	0	0	0	0
3	Sources	0	0	0	0	0	0	0	0	0
4	Uses	0	0	0	0	0	0	0	0	0
5	Contributions	(204,785)	204,785	0	(204,785)	204,785	0	(204,785)	204,785	0
E	Net Increase (Decrease) in Fund Balance	\$13,129	\$(11,979)	\$1,150	\$(68,333)	\$(48,466)	\$(116,793)	\$(310,576)	\$(86,622)	\$(399,197)
F	Ending Balance	\$1,157,445	\$152,948	\$1,310,393	\$1,089,112	\$104,482	\$1,193,595	\$778,537	\$15,861	\$794,397
1	Revolving Cash	1,000	0	1,000	1,000	0	1,000	1,000	0	1,000
2	Other Reserves	0	0	0	0	0	0	0	0	0
3	Restricted	0	152,948	152,948	0	104,482	104,482	0	15,861	15,861
4	Stabilization Arrangements	0	0	0	0	0	0	0	0	0
5	Other Commitments	0	0	0	0	0	0	0	0	0
6	Assigned - Other Assignments	700,000	0	700,000	700,000	0	700,000	450,000	0	450,000
7	Reserve for Economic Uncertainties	248,511	0	248,511	239,923	0	239,923	247,396	0	247,396
8	Unassigned/unappropriated Amount	207,934	0	207,934	148,189	0	148,189	80,141	0	80,141
G	Components of Ending Fund Balance Total	\$1,157,445	\$152,948	\$1,310,393	\$1,089,112	\$104,482	\$1,193,595	\$778,537	\$15,861	\$794,397
Reserve Percentage Level for this district:		4.00%		4% Calculated Reserve, or \$50,000 (greater of the two)		Total Reserves		4% Calculated Difference*		
FY 2020-21 ADA Input Sheet (District):		\$29,433		FY 2020-21 Bud		\$248,511		\$0		
FY 2021-22 Unappropriated Amount is:		Positive		FY 2021-22 Proj		\$239,923		\$0		
FY 2022-23 Unappropriated Amount is:		Positive		FY 2022-23 Proj		\$247,396		\$0		

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	4,581,100.00	0.18%	4,589,311.00	-1.89%	4,502,514.00
2. Federal Revenues	8100-8299	507,181.00	-57.54%	215,330.00	-4.08%	206,547.00
3. Other State Revenues	8300-8599	479,832.00	-10.21%	430,839.00	0.00%	430,839.00
4. Other Local Revenues	8600-8799	645,804.00	0.00%	645,804.00	0.00%	645,804.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,213,917.00	-5.35%	5,881,284.00	-1.63%	5,785,704.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,634,928.00		2,639,615.00
b. Step & Column Adjustment				39,704.00		39,786.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(35,017.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,634,928.00	0.18%	2,639,615.00	1.51%	2,679,401.00
2. Classified Salaries						
a. Base Salaries				931,506.00		948,642.00
b. Step & Column Adjustment				17,136.00		17,550.00
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	931,506.00	1.84%	948,642.00	1.85%	966,192.00
3. Employee Benefits	3000-3999	1,406,729.00	1.75%	1,431,400.00	7.72%	1,541,846.00
4. Books and Supplies	4000-4999	543,643.00	-50.19%	270,769.00	1.87%	275,832.00
5. Services and Other Operating Expenditures	5000-5999	589,864.00	1.70%	599,872.00	1.99%	611,832.00
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	106,097.00	1.59%	107,784.00	1.87%	109,799.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,212,767.00	-3.46%	5,998,082.00	3.11%	6,184,902.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,150.00		(116,798.00)		(399,198.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,309,243.44		1,310,393.44		1,193,595.44
2. Ending Fund Balance (Sum lines C and D1)		1,310,393.44		1,193,595.44		794,397.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	152,948.33		104,483.33		15,861.33
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	700,000.00		700,000.00		450,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	248,511.00		239,923.00		247,396.00
2. Unassigned/Unappropriated	9790	207,934.11		148,189.11		80,140.11
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,310,393.44		1,193,595.44		794,397.44

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	248,511.00		239,923.00		247,396.00
c. Unassigned/Unappropriated	9790	207,934.11		148,189.11		80,142.11
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		(2.00)
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)		456,445.11		388,112.11		327,536.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.35%		6.47%		5.30%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		529.43		529.43		529.43
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,212,767.00		5,998,082.00		6,184,902.00
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)		6,212,767.00		5,998,082.00		6,184,902.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		248,510.68		239,923.28		247,396.08
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		248,510.68		239,923.28		247,396.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	4,547,700.00	0.18%	4,555,911.00	-1.91%	4,469,114.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	103,481.00	-5.01%	98,293.00	0.00%	98,293.00
4. Other Local Revenues	8600-8799	90,550.00	0.00%	90,550.00	0.00%	90,550.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(204,785.00)	0.00%	(204,785.00)	0.00%	(204,785.00)
6. Total (Sum lines A1 thru A5c)		4,536,946.00	0.07%	4,539,969.00	-1.91%	4,453,172.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,267,004.00		2,302,859.00
b. Step & Column Adjustment				35,855.00		36,475.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,267,004.00	1.58%	2,302,859.00	1.58%	2,339,334.00
2. Classified Salaries						
a. Base Salaries				637,818.00		651,083.00
b. Step & Column Adjustment				13,265.00		13,624.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	637,818.00	2.08%	651,083.00	2.09%	664,707.00
3. Employee Benefits	3000-3999	946,845.00	2.54%	970,893.00	9.46%	1,062,718.00
4. Books and Supplies	4000-4999	165,773.00	1.59%	168,409.00	1.87%	171,558.00
5. Services and Other Operating Expenditures	5000-5999	474,263.00	1.72%	482,433.00	2.02%	492,195.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	35,000.00	1.59%	35,557.00	1.87%	36,221.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,886.00)	1.59%	(2,932.00)	1.88%	(2,987.00)
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)		4,523,817.00	1.87%	4,608,302.00	3.37%	4,763,746.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		13,129.00		(68,333.00)		(310,574.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,144,316.11		1,157,445.11		1,089,112.11
2. Ending Fund Balance (Sum lines C and D1)		1,157,445.11		1,089,112.11		778,538.11
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	700,000.00		700,000.00		450,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	248,511.00		239,923.00		247,396.00
2. Unassigned/Unappropriated	9790	207,934.11		148,189.11		80,142.11
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,157,445.11		1,089,112.11		778,538.11

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	248,511.00		239,923.00		247,396.00
c. Unassigned/Unappropriated	9790	207,934.11		148,189.11		80,142.11
(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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		456,445.11		388,112.11		327,538.11
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	33,400.00	0.00%	33,400.00	0.00%	33,400.00
2. Federal Revenues	8100-8299	507,181.00	-57.54%	215,330.00	-4.08%	206,547.00
3. Other State Revenues	8300-8599	376,351.00	-11.64%	332,546.00	0.00%	332,546.00
4. Other Local Revenues	8600-8799	555,254.00	0.00%	555,254.00	0.00%	555,254.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	204,785.00	0.00%	204,785.00	0.00%	204,785.00
6. Total (Sum lines A1 thru A5c)		1,676,971.00	-20.02%	1,341,315.00	-0.65%	1,332,532.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				367,924.00		336,756.00
b. Step & Column Adjustment				3,849.00		3,311.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(35,017.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	367,924.00	-8.47%	336,756.00	0.98%	340,067.00
2. Classified Salaries						
a. Base Salaries				293,688.00		297,559.00
b. Step & Column Adjustment				3,871.00		3,926.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	293,688.00	1.32%	297,559.00	1.32%	301,485.00
3. Employee Benefits	3000-3999	459,884.00	0.14%	460,507.00	4.04%	479,128.00
4. Books and Supplies	4000-4999	377,870.00	-72.91%	102,360.00	1.87%	104,274.00
5. Services and Other Operating Expenditures	5000-5999	115,601.00	1.59%	117,439.00	1.87%	119,637.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	71,097.00	1.59%	72,227.00	1.87%	73,578.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,886.00	1.59%	2,932.00	1.88%	2,987.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,688,950.00	-17.71%	1,389,780.00	2.26%	1,421,156.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(11,979.00)		(48,465.00)		(88,624.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		164,927.33		152,948.33		104,483.33
2. Ending Fund Balance (Sum lines C and D1)		152,948.33		104,483.33		15,859.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	152,948.33		104,483.33		15,861.33
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		(2.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		152,948.33		104,483.33		15,859.33

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.						
Deduction is for professional development paid in 2020-21 only out of one-time funds from LLMF Prop 98.						

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	567	567		
Charter School				
Total ADA	567	567	0.0%	Met
Second Prior Year (2018-19)				
District Regular	567	569		
Charter School				
Total ADA	567	569	N/A	Met
First Prior Year (2019-20)				
District Regular	569	569		
Charter School		0		
Total ADA	569	569	0.0%	Met
Budget Year (2020-21)				
District Regular	540			
Charter School	0			
Total ADA	540			

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		553		
Charter School				
Total Enrollment		553		
Second Prior Year (2018-19)				
District Regular		588		
Charter School				
Total Enrollment		588	0.7%	Met
First Prior Year (2019-20)				
District Regular		583		
Charter School				
Total Enrollment		583	100.0%	Not Met
Budget Year (2020-21)				
District Regular		543		
Charter School				
Total Enrollment		543		

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

District experienced declining enrollment.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	567	587	
Charter School		0	
Total ADA/Enrollment	567	587	96.6%
Second Prior Year (2018-19)			
District Regular	569	584	
Charter School			
Total ADA/Enrollment	569	584	97.4%
First Prior Year (2019-20)			
District Regular	540		
Charter School	0		
Total ADA/Enrollment	540	0	0.0%
		Historical Average Ratio:	64.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	65.2%

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	529	543		
Charter School	0			
Total ADA/Enrollment	529	543	97.4%	Not Met
1st Subsequent Year (2021-22)				
District Regular	529	543		
Charter School				
Total ADA/Enrollment	529	543	97.4%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	529	543		
Charter School				
Total ADA/Enrollment	529	543	97.4%	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)

Projection - average ADA of 97.5%

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)	568.89	540.01	529.43	529.43
b. Prior Year ADA (Funded)		568.89	540.01	529.43
c. Difference (Step 1a minus Step 1b)		(28.88)	(10.58)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-5.08%	-1.96%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-5.08%	-1.96%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-6.08% to -4.08%	-2.96% to -.96%	-1.00% to 1.00%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,656,906.00	1,656,906.00		
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)	4,959,565.00	4,697,700.00	4,705,911.00	4,619,114.00
District's Projected Change in LCFF Revenue:		-5.28%	0.17%	-1.84%
LCFF Revenue Standard:		-6.08% to -4.08%	-2.96% to -.96%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Less due to declining enrollment

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	3,743,146.14	4,447,386.54	84.2%
Second Prior Year (2018-19)	3,973,220.52	4,606,580.09	86.3%
First Prior Year (2019-20)	4,103,356.00	4,871,104.00	84.2%
	Historical Average Ratio:		84.9%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.9% to 88.9%	80.9% to 88.9%	80.9% to 88.9%

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)	3,851,667.00	4,523,817.00	85.1%	Met
1st Subsequent Year (2021-22)	3,924,835.00	4,608,302.00	85.2%	Met
2nd Subsequent Year (2022-23)	4,066,759.00	4,763,746.00	85.4%	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)	-5.08%	-1.96%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-15.08% to 4.92%	-11.96% to 8.04%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-10.08% to -.08%	-6.96% to 3.04%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	262,878.00		
Budget Year (2020-21)	507,181.00	92.93%	Yes
1st Subsequent Year (2021-22)	215,330.00	-57.54%	Yes
2nd Subsequent Year (2022-23)	206,547.00	-4.08%	No
Explanation: (required if Yes)	Due to Learning Loss Funds (Cares, GEER, CRF)		

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	466,915.00		
Budget Year (2020-21)	479,832.00	2.77%	Yes
1st Subsequent Year (2021-22)	430,839.00	-10.21%	Yes
2nd Subsequent Year (2022-23)	430,839.00	0.00%	No
Explanation: (required if Yes)	Due to Learning Loss Funds (LLMF Prop 98)		

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	664,678.00		
Budget Year (2020-21)	645,804.00	-2.84%	No
1st Subsequent Year (2021-22)	645,804.00	0.00%	No
2nd Subsequent Year (2022-23)	645,804.00	0.00%	No
Explanation: (required if Yes)			

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	471,928.00		
Budget Year (2020-21)	543,643.00	15.20%	Yes
1st Subsequent Year (2021-22)	270,769.00	-50.19%	Yes
2nd Subsequent Year (2022-23)	275,832.00	1.87%	No
Explanation: (required if Yes)	Due to Learning Loss Funds (Cares, GEER, CRF, LLMF Prop 98)		

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

First Prior Year (2019-20)	629,384.00		
Budget Year (2020-21)	589,864.00	-6.28%	No
1st Subsequent Year (2021-22)	599,872.00	1.70%	No
2nd Subsequent Year (2022-23)	611,832.00	1.99%	No

Explanation:
(required if Yes)

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)	1,394,471.00		
Budget Year (2020-21)	1,632,817.00	17.09%	Not Met
1st Subsequent Year (2021-22)	1,291,973.00	-20.87%	Not Met
2nd Subsequent Year (2022-23)	1,283,190.00	-0.68%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	1,101,312.00		
Budget Year (2020-21)	1,133,507.00	2.92%	Met
1st Subsequent Year (2021-22)	870,641.00	-23.19%	Not Met
2nd Subsequent Year (2022-23)	887,664.00	1.96%	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)

Due to Learning Loss Funds (Cares, GEER, CRF)

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

Due to Learning Loss Funds (LLMF Prop 98)

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

- 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)

Due to Learning Loss Funds (Cares, GEER, CRF, LLMF Prop 98)

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	6,212,767.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	6,212,767.00	186,383.01	204,785.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input checked="" 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)	224,256.04	247,692.13	253,448.68
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	145,003.87	150,553.98	889,867.43
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)	369,259.91	398,246.11	1,143,316.11
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	5,706,401.03	6,192,303.22	6,336,217.00
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)	5,706,401.03	6,192,303.22	6,336,217.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.5%	6.4%	18.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.2%	2.1%	6.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(41,685.23)	4,547,386.54	0.9%	Met
Second Prior Year (2018-19)	233,986.20	4,606,580.09	N/A	Met
First Prior Year (2019-20)	20,070.00	4,871,104.00	N/A	Met
Budget Year (2020-21) (Information only)	13,129.00	4,523,817.00		

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)	875,162.03	931,945.14	N/A	Met
Second Prior Year (2018-19)	922,558.14	890,259.91	3.5%	Not Met
First Prior Year (2019-20)	1,073,336.00	1,124,246.11	N/A	Met
Budget Year (2020-21) (Information only)	1,144,316.11			

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)

Transferred additional amount into Fund 14 than was originally budgeted.

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)	529	529	529
District's Reserve Standard Percentage Level:	4%	4%	4%

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):

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	6,212,767.00	5,998,082.00	6,184,902.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,212,767.00	5,998,082.00	6,184,902.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	248,510.68	239,923.28	247,396.08
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	248,510.68	239,923.28	247,396.08

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	248,511.00	239,923.00	247,396.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	207,934.11	148,189.11	80,142.11
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	(2.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	456,445.11	388,112.11	327,536.11
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.35%	6.47%	5.30%
District's Reserve Standard (Section 10B, Line 7):	248,510.68	239,923.28	247,396.08
Status	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(204,256.00)			
Budget Year (2020-21)	(204,785.00)	529.00	0.3%	Met
1st Subsequent Year (2021-22)	(204,785.00)	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	(204,785.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund		36,960
Other Long-term Commitments (do not include OPEB):				
TOTAL:				36,960

Type of Commitment (continued)	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes

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

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

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

2. For the district's OPEB:

a. Are they lifetime benefits?

--

b. Do benefits continue past age 65?

--

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

--

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

--

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

0.00

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)
0.00		

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	31.1	28.1	28.1	28.1

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

26,698

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
216,684	216,684	216,684
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
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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
38,435	39,099	39,774
1.7%	1.7%	1.7%

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)
No	No	No
No	No	No

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	17.9	17.4	17.4	17.4

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

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

8,732

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
70,738	70,738	70,738
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

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
14,410	14,711	15,020
2.1%	2.1%	2.1%

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)
No	No	No
No	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	4.0	4.0	4.0	4.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4,436

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases	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)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	28,615	28,615	28,615
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	0	0	0
Percent change in step & column over prior year			

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	7,560	7,560	7,560
Percent change in cost of other benefits over prior year	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?

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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)

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

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?

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

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

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)

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

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

2020-21 CASHFLOW

San Pasqual Union Elementary

7/18/2020 68353 LEAD 03100 BUSINESS UNIT N. Azzam

UPDATE DATE 7/18/2020 ACTUALS TO DATE OF 68353 LEAD 03100 BUSINESS UNIT N. Azzam

Director's authorizing signature *Thonda Brown*

	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 20th	2020-21 ADOPTED BUDGET
LCFF SOURCES															
1.1 S 8011	\$ 1,440,136	\$ 1,596,201	\$ 1,334,720	\$ 1,932,481	\$ 1,845,090	\$ 1,473,154	\$ 233,077	\$ 1,594,873	\$ 1,065,166	\$ 630,110	\$ 732,032	\$ 431,282	\$ 2,589,745	\$ 2,589,745	\$ 2,589,745
1.2 S 8021-8046	\$ 129,487	\$ 128,487	\$ 233,077	\$ 233,077	\$ 233,077	\$ 233,077	\$ 233,077	\$ 233,077	\$ 233,077	\$ 233,077	\$ 233,077	\$ 233,077	\$ 233,077	\$ 2,589,745	\$ 1,656,806
1.3 S 8012	\$ 5,709	\$ 32,972	\$ 1,106	\$ 22,863	\$ 64,785	\$ 531,535	\$ 41,423	\$ 498,156	\$ 190,544	\$ 41,423	\$ 498,156	\$ 190,544	\$ 41,423	\$ 1,656,806	\$ 451,049
1.4 S 8047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.5 S 8096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.6 S 8097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.7 A Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LCFF SOURCES	\$ 1,569,622	\$ 1,757,660	\$ 1,335,817	\$ 2,188,441	\$ 2,109,166	\$ 1,473,154	\$ 233,077	\$ 1,594,873	\$ 1,065,166	\$ 630,110	\$ 732,032	\$ 431,282	\$ 2,589,745	\$ 2,589,745	
FEDERAL REVENUE															
2.1 A 8110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 S 8118-8122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 SA 8205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.4 S 8300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5 S 8300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.6 S 8300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.7 A Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FEDERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER LOCAL REVENUE															
3.1 S 8311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.2 M 8311-8319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3 S 8550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.4 S 8560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.5 O 8590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.6 A Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER LOCAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FUNDING SOURCES															
4.1 S 8792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4.2 A Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FUNDING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 1,569,622	\$ 1,757,660	\$ 1,335,817	\$ 2,188,441	\$ 2,109,166	\$ 1,473,154	\$ 233,077	\$ 1,594,873	\$ 1,065,166	\$ 630,110	\$ 732,032	\$ 431,282	\$ 2,589,745	\$ 2,589,745	
SALARIES & BENEFITS															
5.1 A 1000-1999	\$ 22,043	\$ 32,361	\$ 254,917	\$ 250,992	\$ 253,892	\$ 253,892	\$ 248,806	\$ 255,332	\$ 261,806	\$ 257,841	\$ 257,198	\$ 257,571	\$ 202,143	\$ 2,834,710	\$ 2,834,710
5.2 A 2000-2999	\$ 38,974	\$ 58,790	\$ 66,227	\$ 83,003	\$ 61,703	\$ 79,482	\$ 79,482	\$ 85,070	\$ 85,070	\$ 82,093	\$ 89,133	\$ 89,133	\$ 74,133	\$ 931,385	\$ 931,385
5.3 A 3000-3999	\$ 12,826	\$ 17,267	\$ 87,465	\$ 87,886	\$ 87,195	\$ 89,496	\$ 89,496	\$ 91,215	\$ 91,215	\$ 90,409	\$ 87,873	\$ 89,755	\$ 89,603	\$ 914,872	\$ 914,872
5.4 O 3101-3113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIES & BENEFITS	\$ 73,843	\$ 108,418	\$ 408,609	\$ 421,741	\$ 422,687	\$ 422,863	\$ 417,784	\$ 431,617	\$ 438,101	\$ 430,353	\$ 425,074	\$ 436,459	\$ 375,879	\$ 4,685,839	\$ 4,685,839
OTHER EXPENDITURES															
6.1 A 4000-4999	\$ 49,989	\$ 108,744	\$ 64,641	\$ 33,683	\$ 21,403	\$ 17,812	\$ 17,812	\$ 74,044	\$ 15,610	\$ 20,642	\$ 16,828	\$ 20,787	\$ 90,746	\$ 537,128	\$ 537,128
6.2 A 5000-5999	\$ 675	\$ 13,883	\$ 22,901	\$ 21,046	\$ 18,058	\$ 12,682	\$ 12,682	\$ 12,344	\$ 12,682	\$ 12,344	\$ 12,682	\$ 14,839	\$ 29,365	\$ 183,845	\$ 183,845
6.3 A 6000-6999	\$ 38,093	\$ 16,928	\$ 60,293	\$ 45,246	\$ 20,441	\$ 20,882	\$ 20,882	\$ 32,375	\$ 29,004	\$ 34,927	\$ 31,156	\$ 36,650	\$ 39,136	\$ 413,533	\$ 394,464
6.4 O 7000-7999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6.5 A 8000-8999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6.6 A 9000-9999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER EXPENDITURES	\$ 88,767	\$ 139,555	\$ 147,835	\$ 99,975	\$ 61,903	\$ 43,576	\$ 43,576	\$ 136,466	\$ 57,306	\$ 68,943	\$ 61,663	\$ 72,276	\$ 150,206	\$ 1,134,332	\$ 1,134,332
TOTAL EXPENDITURES	\$ 162,610	\$ 247,973	\$ 556,442	\$ 521,716	\$ 484,590	\$ 466,439	\$ 461,360	\$ 568,083	\$ 495,407	\$ 501,296	\$ 486,737	\$ 508,735	\$ 526,085	\$ 5,820,071	\$ 5,820,071

SAN PASQUAL UNION ELEMENTARY 2020-21 CASHFLOW

UPDATE DATE: 7/16/2020 ACTUALS TO MONTH END: LEAD: 68353 BUSINESS UNIT: 63100 BUSINESS NUMBER: N. Azzam

Director's authoring signature: *Chonda Brown*

	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2020-21 ADOPTED BUDGET
BEGINNING BALANCE \$	1,440,136	1,566,201	1,354,770	1,393,481	1,045,090	928,418	1,473,154	1,514,873	1,066,166	630,110	723,032	431,292	631,292		

ASSETS	7/16/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021
Other Cash Equivalents	\$	(8,723)	\$	89,545	\$	78,079							8,723
Receivables													
Temporary Loans / Due From													
Other Assets													
TOTAL ASSETS	\$	(8,723)	\$	89,545	\$	78,079							8,723

LIABILITIES	7/16/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021
Payables	\$	640,242	\$	(224,101)	\$	(112,050)							(440,242)
Unearned Revenue													
TOTAL LIABILITIES	\$	640,242	\$	(224,101)	\$	(112,050)							(440,242)

OTHER ACTIVITY	7/16/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021
Audit Adjustments													
Other Restatements													
Expense Suspense													
Revenue Suspense													
Payroll Suspense													
Treasury Reconciling Items													
TOTAL OTHER ACTIVITY	\$		\$		\$								

CURRENT LIABILITIES	7/16/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	
ENDING BALANCE SUBTOTAL	\$	1,566,201	\$	1,354,770	\$	1,393,481	\$	1,045,090	\$	928,418	\$	1,473,154	\$	1,514,873
Prior to Borrowing														
ENDING BALANCE SUBTOTAL	\$	1,566,201	\$	1,354,770	\$	1,393,481	\$	1,045,090	\$	928,418	\$	1,473,154	\$	1,514,873

FINANCING ACTIVITY	7/16/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021
TRAN - TTF Principal Amounts													
TRAN - TTF Premium													
TRAN - TTF Issuance Cost & Interest													
TRAN - TTF Repayment													
Temporary Loans / Due To													
Other Liabilities (Excluding TRAN)													
TOTAL BORROWING ACTIVITY	\$		\$		\$		\$		\$		\$		\$

ENDING CASH BALANCE	7/16/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	
ENDING CASH BALANCE	\$	910	\$	1,354,770	\$	1,393,481	\$	1,045,090	\$	928,418	\$	1,473,154	\$	1,514,873
ENDING CASH BALANCE	\$	910	\$	1,354,770	\$	1,393,481	\$	1,045,090	\$	928,418	\$	1,473,154	\$	1,514,873