



2020-2021 UNAUDITED ACTUALS REPORT

26316 Hesperian Blvd. Hayward, CA 94545 • (510) 293-2906 • www.edenrop.org

Board Meeting: Thursday, September 3, 2020

JOINT POWERS AGREEMENT BETWEEN

Castro Valley Unified School District
Hayward Unified School District
San Leandro Unified School District
San Lorenzo Unified School District

ADMINISTRATORS

Linda Granger, Superintendent
Ariel Owen, Fiscal Services Administrator



**Eden Area Regional Occupational Program
Financial Notes and Comments
2019-2020 Unaudited Actuals
Presented to ROP Governing Board on September 03, 2020**

The 2019-2020 Unaudited Actuals includes the documentation of all fiscal transactions of the district. It presents Eden Area ROP's financial position for the period July 1, 2019 through June 30, 2020. Following notes and comments compare and explain noteworthy fiscal observations and facts regarding the 2019-2020 year-end closing.

REVENUES

Funding for the Eden Area ROP comes from three sources:

- Partner districts
- State grants
- Federal grants

The majority of the funding comes from our four partner districts: Castro Valley, Hayward, San Leandro and San Lorenzo Unified School Districts. Under the old Average Daily Attendance (ADA) model, ADA generated by the students enrolled in ROP was split between the districts and the ROP. With the creation of the Local Control Funding Formula (LCFF), ROP ADA funds were folded into the base allocation of the partner districts and it was up to each district to decide how to use these funds. All four districts elected to continue funding the ROP at the 2008-2009 level with the agreement to pass on any state COLA received to the ROP. To provide additional support for the implementation of Career Technical Education (CTE) among the four districts, the ROP continued to identify and apply for grants in support of CTE.

Federal Revenue:

There are two Federal Grant programs in which Eden Area ROP is a partner.

Cal State East Bay has been the fiscal lead for both the first and second round of the Promise Neighborhood grants. The second round of Hayward Promise Neighborhoods (HPN) program started in January 2018 continues into the 2019-2020 school year. This is a five year grant that will continue through the 2021-2022 school year.

This is our first year to be funded directly with a federal Workforce Investment Opportunity Act (WIOA) administered by the Alameda County Workforce Development Board (WDB). This legislation, passed by Congress in 1998, provides federal funds for employment and training assistance. WIOA services help people improve their opportunities for getting a job, increase their wages, and provides money for job skills training.

This WIOA Grant is a multiyear grant for the Eden Area ROP. The allocation for the 20-21 fiscal year increased by \$60,000 compared to the \$100,000 received this 2019-2020 school year. This is a competitive three year grant program in which the ROP will continue to apply.

State Revenue:

State revenue is derived from four main sources:

CTE Incentive Grant

A new round of funding was received by Eden Area ROP for \$1,481,267 for 2019-2020 school year and it is expendable until December 31, 2021. Due to the timing of the application and receiving the funds, the Coordinating Council approved the use of this additional funds in fiscal year 2020-2021.

Strong Workforce Program

The K12 Strong Workforce Program (SWP), is a competitive grant in which the ROP has successfully applied for on behalf of the four partner districts for the last two fiscal years. This program is designed to align high school CTE programs with the community college system to improve post-secondary outcomes for students.

Workability

Eden Area ROP continues to receive funding from Project Workability that supports students with learning needs transition from school to the workplace. This school year 2019-2020, due to COVID 19 and SIP where the students could not go to their respective job sites, A total of \$10,000 of available funds were not spent because services were not rendered by our students in this program. State has allowed flexibility on use of funds and granted an extension to spend down the funds by December 31, 2020.

Direct Support Professional Program

The Direct Support Professional (DSP) program is a statewide training program required of adults working in assisted living facilities. Eden Area ROP has contracted with Fresno County Office of Education to continue the program that is now being managed by Adult

Education. Due to the impact of COVID 19 and SIP, the Program did not continue through the end of the school year. This Program requires in person classroom instruction in order to avail of the funds. At the close of this 2019-2020, a sum total of \$100,000 lost gross revenue is recognized. Conversely, expenditures were likewise lesser because we did not pay our contracted instructors when the classes were discontinued.

EXPENDITURES

Certificated and Classified Salaries and Benefits:

The budget for 2019-2020 reflects step and column plus longevity increases. Additionally, cost in worker's compensation were also taken into consideration in the Second Interim budget. Other Post Employee Benefits (OPEB) contribution for this fiscal year is funded from CalPERS Trust Fund. Eden Area ROP has fully complied with the requirements of GASB 45/75 per latest actuarial study dated November 10, 2018.

Employer contributions to the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) is a major strain on the budget as the employer contribution rates continue to rise.

As now required by law to be in every school district's financials, Eden Area ROP recognizes the state's on-behalf pension contribution to CalSTRS is to debit pension contribution expenditures in proportion to the its own pension contributions to CalSTRS with a corresponding credit to state revenue.

Books, Materials and Supplies:

The budget for supplies across programs and departments were not spent down at the end of school year 2019-2020 because of shelter in place. Net total savings in unspent funds is close to \$100,000. There were however, a few COVID 19 related supplies that were purchased during the fourth quarter of the school year. 2019-2020 new books and software for some of ROP's programs were purchased. Upgrades for software and licenses, online books and teacher's resources, replacement of old and broken smart boards, computers for the various ROP programs were made throughout the year. Eden Area ROP continues to replace obsolete and non-working program equipment in our programs as needed. For example, we have purchased a total of 58 PC mini towers to replace all the Teachers computers, and the computers at the Star Lab Center. The ROP also set aside funds in the budget for instructional materials as new books or online software required for CTE programs are implemented per Williams Act.

Services and Other Operating Expenditures:

Increasing cost of buses to transport students from their home school to Eden Area ROP and field trips for DECA and Skills USA transportation are costing the district more. Eden Area ROP faces this same challenge in an annual basis as well as other contracted services including janitorial and landscaping services for this fiscal year. Due to COVID 19 and distance learning, we have a cost savings of close to \$25,000 in busing as a result of the shelter in place order from the spring. Other costs like Professional Development is included in the budget as required for CTEIG award, to fulfill the 11 elements of a high quality CTE program.

Capital Outlay

The replacement of ROP center roof and HVAC that started this June 2019 was finally completed late in Spring of 2020. Capital expenditures originally listed in the General Fund were recorded in the Special Reserve for Capital Projects Fund. The California School Accounting Manual (CSAM) as procedure states that major capital projects should be recorded in Fund 400 Capital Projects Fund. The cost of school lease and computer & technology equipment purchases paid out of the General Fund were paid back by the Capital Projects Fund via the revenue transfer-in from Fund 400 to cover the capital projects. The transfers-in from Fund 400 totaled just over \$190,000.

The purchase of the next set of 5 smart boards to replace old and obsolete equipment were made. The migration of our email server to a cloud-based Microsoft Office365 platform that will allow greater access to cloud based tools and materials for teachers and administrators was completed.

Projected Ending Fund Balance:

This report includes various challenges facing all school districts of which Eden Area ROP is not immune. Despite all the various changes, Eden Area ROP has always maintained a healthy fund balance to be able to handle and improve each program in the future for the benefit of the students that it serves. Conservative spending measures enables the district to maintain above the reserve level requirement of 6% for Economic Uncertainties and Cash Flow reserves. Eden Area ROP is aware of the ever changing and evolving state budget situation and is prepared for any financial challenges including the new changes in education funding for Career Technical Education. This allows the district to remain fiscally solvent and capable of meeting the education goals for the students of each JPA member. The reserve also ensures that the district can meet its monthly obligations. Although the state budget stated no deferrals, the district remains watchful. Any change in economic condition will impact the funding for CTE.

Continuing rise in statutory benefits and health and welfare remains the biggest challenge as in any other school district. Workers compensation and property and liability insurance increases is another challenge that the district continues to face. Other designations listed including three-year, increase in district contracted programs additional support,

technology plan implementation and upgrades, facility improvements, implementation of common core instructional materials, capital expenditures and other repairs and maintenance to comply with ever changing Federal and State requirements.

Adult Education Fund

The adult education fund is comprised of three main programs that operate on a fee based structure:

Adult Career Technical Education Training

Programs in electrical training, dental, medical assisting, and welding were offered in the 19-20 fiscal year. All students are provided the opportunity to earn state recognized certifications and/or certificates of completion. Students are provided support in job placement opportunities in conjunction with instruction.

Apprenticeship Programs

The Eden Area ROP is the Lead Education Agency (LEA) for two apprenticeship programs: ABC NorCal and the Northern California Elevator Industry Joint Apprenticeship and Training Committee. As the LEA we provide oversight and support for these programs.

Direct Support Professionals (DSP) Program

This program is managed by the ROP Adult Programs staff as it provides training for adults who work in assisted living facilities. In accordance with the state assigned SACS code for this program, revenue and expenses are recorded in the general fund rather than the adult education fund, however.

Significant Developments

Adult Program offerings were impacted by the shelter in place order in the spring. Staff pivoted quickly to online instruction as practicable, and when the county health order allowed for in person instruction for CTE programs with physical distancing and other safety measures in place, a plan to provide critical hands on instruction was added to online instruction. Safety requirements meant that class sizes had to be cut approximately in half which has impacted revenue for the last trimester while not reducing costs to run the programs.

Staff worked diligently to reduce costs as appropriate and ended the year with a small deficit which has been paid from their fund balance.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
61	Cafeteria Enterprise Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ICR	Indirect Cost Rate Worksheet	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	355,163.76	429,839.00	21.0%
3) Other State Revenue		8300-8599	2,006,050.51	2,038,157.00	1.6%
4) Other Local Revenue		8600-8799	8,769,444.74	9,500,970.00	8.3%
5) TOTAL, REVENUES			11,130,659.01	11,968,966.00	7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,040,964.13	3,044,598.00	0.1%
2) Classified Salaries		2000-2999	1,050,703.31	1,100,516.00	4.7%
3) Employee Benefits		3000-3999	1,878,402.73	1,848,212.00	-1.6%
4) Books and Supplies		4000-4999	336,575.35	345,751.00	2.7%
5) Services and Other Operating Expenditures		5000-5999	5,091,829.18	6,294,754.00	23.6%
6) Capital Outlay		6000-6999	31,642.72	33,053.00	4.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,430,117.42	12,666,884.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(299,458.41)	(697,918.00)	133.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	190,776.63	508,800.00	166.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			190,776.63	508,800.00	166.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(108,681.78)	(189,118.00)	74.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,831,045.54	6,722,363.76	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,831,045.54	6,722,363.76	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,831,045.54	6,722,363.76	-1.6%
2) Ending Balance, June 30 (E + F1e)			6,722,363.76	6,533,245.76	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	2,535.55	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	187,451.27	187,451.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,831,569.94	5,570,781.49	-4.5%
Instructional Materials	0000	9780	150,000.00		
Technology upgrade	0000	9780	350,000.00		
Facilities improvement	0000	9780	300,000.00		
Maintenance upgrade	0000	9780	200,000.00		
Cash flow and Economic Uncertainties	0000	9780	3,442,912.94		
Vacation Liability	0000	9780	55,657.00		
Safety protection - supplies & protective gea	0000	9780	350,000.00		
Distant learning supplies and services	0000	9780	300,000.00		
Increased bus routes - transportation	0000	9780	600,000.00		
STRS & PERS Increases	0000	9780	83,000.00		
Instructional Materials	0000	9780		150,000.00	
Technology refresh	0000	9780		350,000.00	
Facilities improvement	0000	9780		300,000.00	
Maintenance upgrade	0000	9780		200,000.00	
Cash flow and Economic Uncertainties	0000	9780		3,237,781.49	
Safety protection - supplies & protective gea	0000	9780		350,000.00	
Distant learning supplies and services	0000	9780		300,000.00	
Increased bus routes - transportation	0000	9780		600,000.00	
STRS & PERS Increases	0000	9780		83,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	685,807.00	760,013.00	10.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,505,824.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	21,865.39		
c) in Revolving Cash Account		9130	15,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,161,775.46		
4) Due from Grantor Government		9290	208,182.59		
5) Due from Other Funds		9310	106,465.71		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,535.55		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,021,649.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	696,959.30		
2) Due to Grantor Governments		9590	519,026.45		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	83,300.00		
6) TOTAL, LIABILITIES			1,299,285.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,722,363.76		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	355,163.76	429,839.00	21.0%
TOTAL, FEDERAL REVENUE			355,163.76	429,839.00	21.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,483,469.62	1,481,267.00	-0.1%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	522,580.89	556,890.00	6.6%
TOTAL, OTHER STATE REVENUE			2,006,050.51	2,038,157.00	1.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	146,927.16	90,000.00	-38.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	831,359.94	2,236,872.00	169.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	7,791,157.64	7,174,098.00	-7.9%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6360	8791	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,769,444.74	9,500,970.00	8.3%
TOTAL, REVENUES			11,130,659.01	11,968,966.00	7.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,191,461.49	2,201,294.00	0.4%
Certificated Pupil Support Salaries		1200	187,399.02	182,817.00	-2.4%
Certificated Supervisors' and Administrators' Salaries		1300	661,128.36	660,487.00	-0.1%
Other Certificated Salaries		1900	975.26	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			3,040,964.13	3,044,598.00	0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	116,200.42	86,447.00	-25.6%
Classified Support Salaries		2200	105,024.86	115,659.00	10.1%
Classified Supervisors' and Administrators' Salaries		2300	414,972.19	510,002.00	22.9%
Clerical, Technical and Office Salaries		2400	372,052.68	387,208.00	4.1%
Other Classified Salaries		2900	42,453.16	1,200.00	-97.2%
TOTAL, CLASSIFIED SALARIES			1,050,703.31	1,100,516.00	4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	768,563.30	787,576.00	2.5%
PERS		3201-3202	227,284.53	241,452.00	6.2%
OASDI/Medicare/Alternative		3301-3302	149,406.55	156,659.00	4.9%
Health and Welfare Benefits		3401-3402	564,823.13	500,430.00	-11.4%
Unemployment Insurance		3501-3502	5,957.29	14,871.00	149.6%
Workers' Compensation		3601-3602	110,280.98	84,839.00	-23.1%
OPEB, Allocated		3701-3702	24,866.71	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	27,220.24	62,385.00	129.2%
TOTAL, EMPLOYEE BENEFITS			1,878,402.73	1,848,212.00	-1.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	66,571.53	19,400.00	-70.9%
Books and Other Reference Materials		4200	350.00	3,000.00	757.1%
Materials and Supplies		4300	168,840.96	271,701.00	60.9%
Noncapitalized Equipment		4400	100,812.86	51,650.00	-48.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			336,575.35	345,751.00	2.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	531,904.53	564,609.00	6.1%
Travel and Conferences		5200	29,401.67	9,130.00	-68.9%
Dues and Memberships		5300	16,478.75	14,604.00	-11.4%
Insurance		5400-5450	45,504.00	46,003.00	1.1%
Operations and Housekeeping Services		5500	187,313.89	173,000.00	-7.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	135,071.01	111,107.00	-17.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,039,116.93	5,279,492.00	30.7%
Communications		5900	107,038.40	96,809.00	-9.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,091,829.18	6,294,754.00	23.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	33,053.00	New
Equipment Replacement		6500	31,642.72	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			31,642.72	33,053.00	4.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
ROC/P Transfers of Apportionments					
To Districts or Charter Schools	6360	7221	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,430,117.42	12,666,884.00	10.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		8912	190,776.63	508,800.00	166.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			190,776.63	508,800.00	166.7%
INTERFUND TRANSFERS OUT					
To: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			190,776.63	508,800.00	166.7%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	355,163.76	429,839.00	21.0%
3) Other State Revenue		8300-8599	2,006,050.51	2,038,157.00	1.6%
4) Other Local Revenue		8600-8799	8,769,444.74	9,500,970.00	8.3%
5) TOTAL, REVENUES			11,130,659.01	11,968,966.00	7.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,484,943.61	8,647,646.00	15.5%
2) Instruction - Related Services	2000-2999		1,293,701.62	1,372,935.00	6.1%
3) Pupil Services	3000-3999		939,824.88	927,755.00	-1.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,260,345.89	1,264,048.00	0.3%
8) Plant Services	8000-8999		451,301.42	454,500.00	0.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,430,117.42	12,666,884.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(299,458.41)	(697,918.00)	133.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	190,776.63	508,800.00	166.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			190,776.63	508,800.00	166.7%

Unaudited Actuals
General Fund
Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(108,681.78)	(189,118.00)	74.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,831,045.54	6,722,363.76	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,831,045.54	6,722,363.76	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,831,045.54	6,722,363.76	-1.6%
2) Ending Balance, June 30 (E + F1e)			6,722,363.76	6,533,245.76	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	2,535.55	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	187,451.27	187,451.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,831,569.94	5,570,781.49	-4.5%
Instructional Materials	0000	9780	150,000.00		
Technology upgrade	0000	9780	350,000.00		
Facilities improvement	0000	9780	300,000.00		
Maintenance upgrade	0000	9780	200,000.00		
Cash flow and Economic Uncertainties	0000	9780	3,442,912.94		
Vacation Liability	0000	9780	55,657.00		
Safety protection - supplies & protective gear	0000	9780	350,000.00		
Distant learning supplies and services	0000	9780	300,000.00		
Increased bus routes - transportation	0000	9780	600,000.00		
STRS & PERS Increases	0000	9780	83,000.00		
Instructional Materials	0000	9780		150,000.00	
Technology refresh	0000	9780		350,000.00	
Facilities improvement	0000	9780		300,000.00	
Maintenance upgrade	0000	9780		200,000.00	
Cash flow and Economic Uncertainties	0000	9780		3,237,781.49	
Safety protection - supplies & protective gear	0000	9780		350,000.00	
Distant learning supplies and services	0000	9780		300,000.00	
Increased bus routes - transportation	0000	9780		600,000.00	
STRS & PERS Increases	0000	9780		83,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	685,807.00	760,013.00	10.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5810	Other Restricted Federal	35,876.59	35,876.59
6355	Direct Support Professional Training Program	47,610.36	47,610.36
9010	Other Restricted Local	103,964.32	103,964.32
Total, Restricted Balance		187,451.27	187,451.27

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	308,910.00	366,849.00	18.8%
4) Other Local Revenue		8600-8799	860,640.49	723,100.00	-16.0%
5) TOTAL, REVENUES			1,169,550.49	1,089,949.00	-6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	382,440.30	369,829.00	-3.3%
2) Classified Salaries		2000-2999	200,692.29	139,540.00	-30.5%
3) Employee Benefits		3000-3999	195,379.82	178,693.00	-8.5%
4) Books and Supplies		4000-4999	41,048.07	32,866.00	-19.9%
5) Services and Other Operating Expenditures		5000-5999	364,781.32	375,114.00	2.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,184,341.80	1,096,042.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,791.31)	(6,093.00)	-58.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,791.31)	(6,093.00)	-58.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,124.16	40,332.85	-26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,124.16	40,332.85	-26.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,124.16	40,332.85	-26.8%
2) Ending Balance, June 30 (E + F1e)			40,332.85	34,239.85	-15.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,954.47	1,850.47	-5.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	38,378.38	32,389.38	-15.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	292,676.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	34,479.02		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	942.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			328,097.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	254,196.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	33,568.00		
6) TOTAL, LIABILITIES			287,764.86		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			40,332.85		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	308,910.00	366,849.00	18.8%
TOTAL, OTHER STATE REVENUE			308,910.00	366,849.00	18.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,011.00	2,000.00	-33.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	856,702.89	721,100.00	-15.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	926.60	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			860,640.49	723,100.00	-16.0%
TOTAL, REVENUES			1,169,550.49	1,089,949.00	-6.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	258,079.74	245,468.00	-4.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	124,360.56	124,361.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			382,440.30	369,829.00	-3.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	16,014.08	0.00	-100.0%
Classified Support Salaries		2200	40,190.44	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	12,676.53	12,908.00	1.8%
Clerical, Technical and Office Salaries		2400	131,811.24	126,632.00	-3.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			200,692.29	139,540.00	-30.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	61,689.39	60,019.00	-2.7%
PERS		3201-3202	28,420.10	27,680.00	-2.6%
OASDI/Medicare/Alternative		3301-3302	23,661.38	18,130.00	-23.4%
Health and Welfare Benefits		3401-3402	61,593.16	56,361.00	-8.5%
Unemployment Insurance		3501-3502	996.52	2,423.00	143.1%
Workers' Compensation		3601-3602	15,247.77	10,343.00	-32.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,771.50	3,737.00	-0.9%
TOTAL, EMPLOYEE BENEFITS			195,379.82	178,693.00	-8.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	7,972.64	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,075.43	32,866.00	-0.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41,048.07	32,866.00	-19.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,004.28	2,810.00	-29.8%
Dues and Memberships		5300	1,388.96	1,400.00	0.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,602.80	3,750.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,836.00	23,220.00	1.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	330,626.52	340,900.00	3.1%
Communications		5900	2,322.76	3,034.00	30.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			364,781.32	375,114.00	2.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,184,341.80	1,096,042.00	-7.5%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	308,910.00	366,849.00	18.8%
4) Other Local Revenue		8600-8799	860,640.49	723,100.00	-16.0%
5) TOTAL, REVENUES			1,169,550.49	1,089,949.00	-6.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		676,880.50	676,813.00	0.0%
2) Instruction - Related Services	2000-2999		471,082.16	391,252.00	-16.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		36,379.14	27,977.00	-23.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,184,341.80	1,096,042.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,791.31)	(6,093.00)	-58.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,791.31)	(6,093.00)	-58.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,124.16	40,332.85	-26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,124.16	40,332.85	-26.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,124.16	40,332.85	-26.8%
2) Ending Balance, June 30 (E + F1e)			40,332.85	34,239.85	-15.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,954.47	1,850.47	-5.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	38,378.38	32,389.38	-15.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	1,954.47	1,850.47
Total, Restricted Balance		1,954.47	1,850.47

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,086.35	4,200.00	-17.4%
5) TOTAL, REVENUES			5,086.35	4,200.00	-17.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,086.35	4,200.00	-17.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	24,866.71	33,800.00	35.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,866.71)	(33,800.00)	35.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,780.36)	(29,600.00)	49.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	225,702.54	205,922.18	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225,702.54	205,922.18	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,702.54	205,922.18	-8.8%
2) Ending Balance, June 30 (E + F1e)			205,922.18	176,322.18	-14.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	205,922.18	176,322.18	-14.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	229,816.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	972.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			230,788.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	24,866.71		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			24,866.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			205,922.18		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	5,086.35	4,200.00	-17.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,086.35	4,200.00	-17.4%
TOTAL, REVENUES			5,086.35	4,200.00	-17.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	24,866.71	33,800.00	35.9%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			24,866.71	33,800.00	35.9%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(24,866.71)	(33,800.00)	35.9%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,086.35	4,200.00	-17.4%
5) TOTAL, REVENUES			5,086.35	4,200.00	-17.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,086.35	4,200.00	-17.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	24,866.71	33,800.00	35.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,866.71)	(33,800.00)	35.9%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,780.36)	(29,600.00)	49.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	225,702.54	205,922.18	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225,702.54	205,922.18	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,702.54	205,922.18	-8.8%
2) Ending Balance, June 30 (E + F1e)			205,922.18	176,322.18	-14.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	205,922.18	176,322.18	-14.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,492.92	73,000.00	-23.6%
5) TOTAL, REVENUES			95,492.92	73,000.00	-23.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,450.36	50,000.00	429.1%
6) Capital Outlay		6000-6999	1,123,329.63	300,000.00	-73.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,132,779.99	350,000.00	-69.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,037,287.07)	(277,000.00)	-73.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	165,909.92	475,000.00	186.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(165,909.92)	(475,000.00)	186.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,203,196.99)	(752,000.00)	-37.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,269,517.19	3,066,320.20	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,269,517.19	3,066,320.20	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,269,517.19	3,066,320.20	-28.2%
2) Ending Balance, June 30 (E + F1e)			3,066,320.20	2,314,320.20	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,066,320.20	2,314,320.20	-24.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,183,068.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,816.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,196,884.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	48,965.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	81,599.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			130,564.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,066,320.20		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	95,492.92	73,000.00	-23.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			95,492.92	73,000.00	-23.6%
TOTAL, REVENUES			95,492.92	73,000.00	-23.6%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,450.36	50,000.00	429.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,450.36	50,000.00	429.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,123,329.63	300,000.00	-73.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,123,329.63	300,000.00	-73.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,132,779.99	350,000.00	-69.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	165,909.92	475,000.00	186.3%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			165,909.92	475,000.00	186.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(165,909.92)	(475,000.00)	186.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,492.92	73,000.00	-23.6%
5) TOTAL, REVENUES			95,492.92	73,000.00	-23.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,132,779.99	350,000.00	-69.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,132,779.99	350,000.00	-69.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,037,287.07)	(277,000.00)	-73.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	165,909.92	475,000.00	186.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(165,909.92)	(475,000.00)	186.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,203,196.99)	(752,000.00)	-37.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,269,517.19	3,066,320.20	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,269,517.19	3,066,320.20	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,269,517.19	3,066,320.20	-28.2%
2) Ending Balance, June 30 (E + F1e)			3,066,320.20	2,314,320.20	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,066,320.20	2,314,320.20	-24.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,518.79	27,000.00	-43.2%
5) TOTAL REVENUES			47,518.79	27,000.00	-43.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	652.05	700.00	7.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			652.05	700.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,866.74	26,300.00	-43.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			46,866.74	26,300.00	-43.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	746,111.22	792,977.96	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,111.22	792,977.96	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			746,111.22	792,977.96	6.3%
2) Ending Net Position, June 30 (E + F1e)			792,977.96	819,277.96	3.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	792,977.96	819,277.96	3.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	792,977.65		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			792,977.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			792,977.96		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	47,518.79	27,000.00	-43.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,518.79	27,000.00	-43.2%
TOTAL, REVENUES			47,518.79	27,000.00	-43.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	652.05	700.00	7.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			652.05	700.00	7.4%
TOTAL, EXPENSES			652.05	700.00	7.4%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,518.79	27,000.00	-43.2%
5) TOTAL, REVENUES			47,518.79	27,000.00	-43.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		652.05	700.00	7.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			652.05	700.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			46,866.74	26,300.00	-43.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			46,866.74	26,300.00	-43.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	746,111.22	792,977.96	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,111.22	792,977.96	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			746,111.22	792,977.96	6.3%
2) Ending Net Position, June 30 (E + F1e)			792,977.96	819,277.96	3.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	792,977.96	819,277.96	3.3%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00	0.00	0.00	0.00
Work in Progress	1,458,440.66	(10,500.66)	1,447,940.00	0.00	1,447,940.00	0.00
Total capital assets not being depreciated	1,458,440.66	(10,500.66)	1,447,940.00	0.00	1,447,940.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00	0.00	0.00	0.00
Buildings	1,476,486.00	10,500.00	1,486,986.00	2,571,269.63	0.00	4,058,255.63
Equipment	1,261,541.77	(114,001.77)	1,147,540.00	31,642.72	0.00	1,179,182.72
Total capital assets being depreciated	2,738,027.77	(103,501.77)	2,634,526.00	2,602,912.35	0.00	5,237,438.35
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	(1,262,880.40)	(1,386.60)	(1,264,267.00)	(200,717.88)	0.00	(1,464,984.88)
Equipment	(901,344.51)	120,378.51	(780,966.00)	(125,735.65)	0.00	(906,701.65)
Total accumulated depreciation	(2,164,224.91)	118,991.91	(2,045,233.00)	(326,453.53)	0.00	(2,371,686.53)
Total capital assets being depreciated, net	573,802.86	15,490.14	589,293.00	2,276,458.82	0.00	2,865,751.82
Governmental activity capital assets, net	2,032,243.52	4,989.48	2,037,233.00	2,276,458.82	1,447,940.00	2,865,751.82
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the JPA pursuant to Education Code sections 41023 and 42100.

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

Date of Meeting: Sept 3, 2020

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code sections 41023 and 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

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For JPA:

Ms. Ariel Owen
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Fiscal Services Administrator
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E-mail Address

REQUEST FOR AN APPROVED INDIRECT COST RATE:

JPA's do not receive an approved indirect cost rate unless specifically requested.

(Y) Do you want an approved indirect cost rate for use with 2021-22 programs? (Yes/No)

Unaudited Actuals
FINANCIAL REPORTS
2019-20 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval (applicable only if an approved indirect cost rate has been requested).	10.83%

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	WIOA	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5610	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	WIA Youth Prog	
AWARD		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	100,946.00	100,946.00
b. Transferability (ESSA)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	100,946.00	100,946.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2d, & 3)	100,946.00	100,946.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	32,327.20	32,327.20
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	32,327.20	32,327.20
EXPENDITURES		
9. Donor-Authorized Expenditures	100,946.00	100,946.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	100,946.00	100,946.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(68,618.80)	(68,618.80)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	68,618.80	68,618.80
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	100,946.00	100,946.00

2019-20 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CTEIG	Sp Ed Project Workability	TOTAL
RESOURCE CODE	6387	6520	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	CTEIG Y4 Opt 046	Workability	
AWARD			
1. Prior Year Carryover	0.00	0.00	0.00
2. a. Current Year Award	1,485,597.00	82,440.00	1,568,037.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,485,597.00	82,440.00	1,568,037.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,485,597.00	82,440.00	1,568,037.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	1,470,740.65	0.00	1,470,740.65
7. Contributed Matching Funds		0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,470,740.65	0.00	1,470,740.65
EXPENDITURES			
9. Donor-Authorized Expenditures	1,483,469.62	70,960.89	1,554,430.51
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	1,483,469.62	70,960.89	1,554,430.51
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(12,728.97)	(70,960.89)	(83,689.86)
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable	12,728.97	70,960.89	83,689.86
14. Unused Grant Award Calculation (line 4 minus line 9)	2,127.38	11,479.11	13,606.49
15. If Carryover is allowed, enter line 14 amount here	2,127.38	11,479.11	13,606.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,483,469.62	70,960.89	1,554,430.51

2019-20 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Strong Workforce	TOTAL
RESOURCE CODE	Program	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	SWP - PASS	
AWARD		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	1,579,356.00	1,579,356.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,579,356.00	1,579,356.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,579,356.00	1,579,356.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	1,105,549.00	1,105,549.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	1,105,549.00	1,105,549.00
EXPENDITURES		
9. Donor-Authorized Expenditures	586,522.55	586,522.55
10. Non Donor-Authorized Expenditures	0.00	0.00
11. Total Expenditures (lines 9 & 10)	586,522.55	586,522.55
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	519,026.45	519,026.45
a. Unearned Revenue	519,026.45	519,026.45
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	992,833.45	992,833.45
15. If Carryover is allowed, enter line 14 amount here	992,833.45	992,833.45
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	586,522.55	586,522.55

2019-20 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Hayward Promised Neighborhood	TOTAL
AWARD		
1. Prior Year Restricted Ending Balance	0.00	0.00
2. a. Current Year Award	218,341.17	218,341.17
b. Other Adjustments	35,876.59	35,876.59
c. Adj Curr Yr Award (sum lines 2a & 2b)	254,217.76	254,217.76
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	254,217.76	254,217.76
REVENUES		
5. Cash Received in Current Year	185,614.86	185,614.86
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	68,602.90	68,602.90
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	68,602.90	68,602.90
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	254,217.76	254,217.76
EXPENDITURES		
10. Donor-Authorized Expenditures	218,341.17	218,341.17
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	218,341.17	218,341.17
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	35,876.59	35,876.59

2019-20 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Direct Support Professional Training Program	APPRENTICESHIP	TOTAL
RESOURCE CODE	6355	0000	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	DSP	FD 11 OPT 007	
AWARD			
1. Prior Year Restricted Ending Balance	41,297.53	23,893.00	65,190.53
2. a. Current Year Award	260,000.00	308,910.00	568,910.00
b. Other Adjustments	(106,830.00)	0.00	(106,830.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	153,170.00	308,910.00	462,080.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	194,467.53	332,803.00	527,270.53
REVENUES			
5. Cash Received in Current Year	140,570.00	308,910.00	449,480.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	12,600.00	0.00	12,600.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	12,600.00	0.00	12,600.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	153,170.00	308,910.00	462,080.00
EXPENDITURES			
10. Donor-Authorized Expenditures	146,857.17	327,802.80	474,659.97
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	146,857.17	327,802.80	474,659.97
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	47,610.36	5,000.20	52,610.56

2019-20 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Chabot Multi Grants	Eden Healthcare	Misc.Class Funds & Donations	TOTAL
RESOURCE CODE	9040	9041	9010	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)	CATEMA, RISE	EdenTownship	Various OPT C	
AWARD				
1. Prior Year Restricted Ending Balance	0.00	0.00	78,838.23	78,838.23
2. a. Current Year Award	42,000.00	10,000.00	0.00	52,000.00
b. Other Adjustments	0.00	0.00	17,681.23	17,681.23
c. Adj Curr Yr Award (sum lines 2a & 2b)	42,000.00	10,000.00	17,681.23	69,681.23
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	42,000.00	10,000.00	96,519.46	148,519.46
REVENUES				
5. Cash Received in Current Year	42,000.00	10,000.00	17,681.23	69,681.23
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	42,000.00	10,000.00	17,681.23	69,681.23
EXPENDITURES				
10. Donor-Authorized Expenditures	40,592.42	0.00	3,962.72	44,555.14
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	40,592.42	0.00	3,962.72	44,555.14
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	1,407.58	10,000.00	92,556.74	103,964.32

Unaudited Actuals
2019-20 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	8,238,903.00	139,792.00	8,378,695.00	0.00		8,378,695.00	
Total/Net OPEB Liability	429.00	0.00	429.00	400.00	429.00	400.00	
Compensated Absences Payable	35,279.04	6,908.96	42,188.00	13,469.00		55,657.00	
Governmental activities long-term liabilities	8,274,611.04	146,700.96	8,421,312.00	13,869.00	429.00	8,434,752.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 568,597.14
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,376,606.32

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.58%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	832,583.85
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	110,911.90
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	44,452.52
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	987,948.27
9. Carry-Forward Adjustment (Part IV, Line F)	210,221.92
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,198,170.19

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,453,300.89
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,293,701.62
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	439,065.65
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	294,750.14
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	22,100.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	375,703.60
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,184,341.80
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	11,062,963.70

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 8.93%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B19) 10.83%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>987,948.27</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.03%) times Part III, Line B19); zero if negative	<u>210,221.92</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.03%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>210,221.92</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>210,221.92</u>

Approved indirect cost rate: 7.03%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	328,641.10	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3800 Career Technical Education							
4110 Regular Education, Adult	0.65	0.12	2.53	0.00			
4630 Adult Career Technical Education							
5000-5999 Special Education (allocated to 5001)	1.00	0.00	0.00	0.00			
6000 ROC/P	1.50	2.00	5.61	3.00	53.00	2.00	687.00
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	3.15	2.12	8.14	3.00	53.00	2.00	687.00

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	152,647.44	0.00	152,647.44	16,944.39		169,591.83
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	70,960.89	0.00	70,960.89	7,876.90		78,837.79
6000	Regional Occupational Ctr/Prg (ROC/P)	9,617,522.10	328,641.10	9,946,163.20	1,104,058.55		11,050,221.75
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					0.00	0.00
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	131,466.04		131,466.04
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	9,841,130.43	328,641.10	10,169,771.53	1,260,345.88	0.00	11,430,117.41

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	107,184.25	40,687.55	0.00	4,775.64	0.00	0.00	0.00			0.00	0.00	152,647.44
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	70,960.89	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	70,960.89
6000	ROC/P	7,306,798.47	294,853.35	257,217.59	696,167.49	359,608.75	580,216.13	0.00			122,660.32	0.00	9,617,522.10
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		7,484,943.61	335,540.90	257,217.59	700,943.13	359,608.75	580,216.13	0.00	0.00	0.00	122,660.32	0.00	9,841,130.43

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	328,641.10	0.00	328,641.10
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		0.00	328,641.10	0.00	328,641.10

Unaudited Actuals
2019-20
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	294,750.14
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	22,100.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	832,583.85
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	110,911.90
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,260,345.89
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	9,841,130.43
2	Total Allocated Costs (from Form PCR, Column 2, Total)	328,641.10
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	10,169,771.53
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,184,341.80
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) (Not applicable to JPAs)	0.00
5	Total Direct Charged Costs in Other Funds	1,184,341.80
D. Total Direct Charged and Allocated Costs (B3 + C5)		11,354,113.33
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		11.10%

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				0.00	0.00
Total Other Costs	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2019-20 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					190,776.63	0.00		
Fund Reconciliation							106,465.71	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	24,866.71		
Fund Reconciliation							0.00	24,866.71
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	165,909.92		
Fund Reconciliation							0.00	81,599.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	190,776.63	190,776.63	106,465.71	106,465.71

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Unaudited Actuals
2019-20 Unaudited Actuals
Technical Review Checks

Eden Area ROP JPA

Alameda County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2020-21 Budget
Technical Review Checks

Eden Area ROP JPA

Alameda County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.