

SAN MATEO UNION HIGH SCHOOL DISTRICT

2019 – 2020 UNAUDITED ACTUALS

September 10, 2020

ADMINISTRATION

Kevin Skelly, Ph.D., Superintendent
Elizabeth McManus, Deputy Superintendent Business Services
Kirk Black, Ed. D., Deputy Superintendent Human Resources & Instruction
Julia Kempkey, Ed. D., Assistant Superintendent of Curriculum and Instruction

BOARD OF TRUSTEES

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Greg Land, Trustee

**San Mateo Union High School District
San Mateo, California**

September 10, 2020

To: Kevin Skelly, Superintendent
Members, Board of Trustees

From: Elizabeth McManus, Deputy Superintendent of Business Services

Subject: Discussion/Action Session: 2019-20 Unaudited Actuals

California Education Code section 42100 requires that the governing board of each school district approve the annual unaudited financial statements of all receipts and expenditures of the district for the preceding fiscal year. Furthermore, the annual unaudited financial statements must be filed with the County Superintendent of Schools, who verifies the mathematical accuracy of the statements before transmitting a copy to Superintendent of Public Instruction.

The unaudited financial statements are prepared after the close of the fiscal year that ends on June 30th. All goods and services received and all revenues earned as of that date are considered business of that fiscal year. Various payables and receivables are posted in the closing process as well.

The ending balance of the preceding fiscal year becomes the beginning balance for the current fiscal year. The State requires school districts to maintain a Reserve for Economic Uncertainty (REU). The State sets the REU for districts similar in size to San Mateo Union High School District (District) at 3%. It is recommended that basic aid funded school districts maintain a REU greater than the REU set by the State. This is due to the volatility of property taxes. A higher reserve insulates the District from external factors to which the District has no control. As such the District maintains a Basic Aid REU of 12%.

The increase in local state revenues and corresponding offset in benefit costs is due to the effects of a change implemented in 2018-19 to financial reporting requirements for pensions. Governmental Accounting Standards Board (GASB) introduced new requirements for recognition of employer costs and obligations for pensions (STRS & PERS On-Behalf). If the benefits earned by the pension plan exceed the resources accumulated, then districts must report their proportionate

share of the liability. Both CalSTRS and CalPERS accrued the contributions and districts are to recognize the impact on their financial statements.

Several material transactions occurred between the time the 2019-20 Estimated Actuals were presented to the Board of Trustees as part of the 2020-21 Adopted Budget and the 2019-20 Unaudited Actuals. Revenues decreased by (\$632,010) due to deferring unspent restricted local grants.

Total expenditures decreased by (\$2,660,411). STRS Expense increased by \$1,842,325 as a result of GASB 68, Book and Supplies decreased by (\$2,271,285) and Services and Other Operating Expenses decreased by (\$1,228,019). The decrease in Other Operating Expenses was due to changes in the Special Education budget. At First Interim, Special Education requested an additional \$3.4M for NPS/NPA contract expense. When the financial statements were closed, \$1.7M remained unspent from the NPA/NPS contract budget. The final invoice from the SMCOE for Mental Health services was \$642K greater than the budget. The net result of these two transactions is an increase in the ending balance for Special Education of \$1.1M.

The ending balance is composed of a 13.4% net Basic Aid Reserve (\$21,610,106), excluding Revolving Cash (\$20,000), carry over (\$1,029,166), stores (\$44,276) and prepaid expenses (\$1,348,556).

It has been a common occurrence for the school sites and departments to carry forward unspent budget allocations to address financial uncertainty. These monies will be re-appropriated into restricted categorical programs and program budgets at the time of the 1st Interim report. This includes the following:

General Fund Program Carry Over	\$ 1,208,750
Unrestricted Program Carry Over	\$ 1,029,166
• Aragon High School	\$274,391
• Burlingame High School	\$ 90,039
• Capuchino High School	\$126,264
• Hillsdale High School	\$ 30,992
• Mills High School	\$135,194
• Peninsula High School	\$ 33,302
• San Mateo High School	\$338,982
Restricted State Grants Carry Over	\$ 179,583

- Lottery-Instructional Materials \$114,670
- Classified Employee Block Grant \$ 19,670
- Low Performing Students \$ 45,243

General Fund Grants (Deferred Revenue) \$1,265,816

Restricted Federal Grants (Deferred Revenue) \$ 126,277

Restricted State Grants (Deferred Revenue) \$ 437,537

Restricted Local Grants (Deferred Revenue) \$ 702,002

- Parent Foundation Salaries \$111,152
- Parent Project Funds \$ 50,126
- Parent Gate Funds \$ 21,028
- Parent VAPA \$ 739
- Parent Sponsored Sports \$ 5,713
- Parent Funding - Other \$ 19,704
- Steiner Endowment Funds \$ 6,825
- Wellness Center \$ 2,463
- Career Center \$ 1,137
- CHS Gate \$ 2,313
- Wellness Faire Funds \$142,248
- Environmental Projects \$ 321
- Bio -Tech Project \$ 43,781
- Library Projects \$ 6,451
- Student Safety \$ 40
- PSAT \$ 14,319
- Betty Lumpkin Grant \$ 77,335
- Theatre Production \$ 19,781
- Vending Machines \$ 11,029
- Equal Opportunity School Grant \$ 15,835
- Science Projects \$ 15,646
- Art Trust Funds \$ 22,135
- Improvisational Theatre \$ 717
- Child Development \$ 13,937
- CHS Career Center Program \$ 910
- Silicon Valley Mathematics \$ 978
- Robotics Team Grant \$ 95,339

The District's independent auditors are scheduled to finalize the audited financial statements. The audit of the District's financial statement will be completed and presented to the Board on December 10, 2020.

RECOMMENDATION: It is recommended that the Board of Trustees accept the unaudited actuals for the 2019-20 fiscal year and budget component designations for the 2020-2021 fiscal year, as contained in the attachment.

Kevin Skelly
Elizabeth McManus
Valerie Miller
Vanessa Castano

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
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	53.68%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$621,731.63
	Adjusted Appropriations Limit	\$153,321,759.88
	Appropriations Subject to Limit	\$153,321,759.88
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	3.75%

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 school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 10, 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 Section 42100.

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

Date: _____

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

For County Office of Education:

Denise Porterfield
Name
Assistant Superintendent Business Services
Title
(650)802-5511
Telephone
dporterfield@smcoe.org
E-mail Address

For School District:

Valerie Miller
Name
Director of Budget and Fiscal
Title
(650)558-2223
Telephone
vmiller@smuhdsd.org
E-mail Address

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		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund	G	G
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund	G	G
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	155,090,964.59	4,797,593.85	159,888,558.44	162,547,461.00	5,001,564.00	167,549,025.00	4.8%
2) Federal Revenue		8100-8299	0.00	2,422,948.22	2,422,948.22	0.00	3,117,490.00	3,117,490.00	28.7%
3) Other State Revenue		8300-8599	1,905,851.03	8,451,763.90	10,357,614.93	1,879,857.00	8,028,801.50	9,908,658.50	-4.3%
4) Other Local Revenue		8600-8799	4,585,421.26	2,258,579.42	6,844,000.68	1,982,000.00	646,414.00	2,628,414.00	-61.6%
5) TOTAL, REVENUES			161,582,236.88	17,930,885.39	179,513,122.27	166,409,318.00	16,794,269.50	183,203,587.50	2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	60,012,404.60	9,385,626.78	69,398,031.38	62,583,461.00	8,801,748.00	71,385,209.00	2.9%
2) Classified Salaries		2000-2999	21,334,803.90	9,348,355.82	30,683,159.72	21,268,007.00	9,699,131.00	30,967,138.00	0.9%
3) Employee Benefits		3000-3999	29,884,222.62	15,650,034.86	45,534,257.48	31,063,132.00	14,472,086.00	45,535,218.00	0.0%
4) Books and Supplies		4000-4999	3,168,414.74	2,577,366.01	5,745,780.75	7,019,463.00	1,471,684.50	8,491,147.50	47.8%
5) Services and Other Operating Expenditures		5000-5999	11,245,684.76	8,108,132.61	19,353,817.37	10,591,856.00	9,697,790.00	20,289,646.00	4.8%
6) Capital Outlay		6000-6999	395,603.52	158,518.50	554,122.02	400,000.00	150,000.00	550,000.00	-0.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	359,291.87	4,130,547.46	4,489,839.33	257,950.00	4,530,221.00	4,788,171.00	6.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(108,520.03)	28,327.46	(80,192.57)	(125,000.00)	5,000.00	(120,000.00)	49.6%
9) TOTAL, EXPENDITURES			126,291,905.98	49,386,909.50	175,678,815.48	133,058,869.00	48,827,660.50	181,886,529.50	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,290,330.90	(31,456,024.11)	3,834,306.79	33,350,449.00	(32,033,391.00)	1,317,058.00	-65.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.22	0.00	0.22	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,255,260.50	0.00	4,255,260.50	3,841,048.00	0.00	3,841,048.00	-9.7%
2) Other Sources/Uses									
a) Sources		8930-8979	21,506.42	0.00	21,506.42	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,461,970.70)	30,461,970.70	0.00	(32,033,391.00)	32,033,391.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,695,724.56)	30,461,970.70	(4,233,753.86)	(35,874,439.00)	32,033,391.00	(3,841,048.00)	-9.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			594,606.34	(994,053.41)	(399,447.07)	(2,523,990.00)	0.00	(2,523,990.00)	531.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,790,337.14	510,648.97	24,300,986.11	24,052,104.48	(483,404.44)	23,568,700.04	-3.0%
b) Audit Adjustments		9793	(332,839.00)	0.00	(332,839.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			23,457,498.14	510,648.97	23,968,147.11	24,052,104.48	(483,404.44)	23,568,700.04	-1.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,457,498.14	510,648.97	23,968,147.11	24,052,104.48	(483,404.44)	23,568,700.04	-1.7%
2) Ending Balance, June 30 (E + F1e)			24,052,104.48	(483,404.44)	23,568,700.04	21,528,114.48	(483,404.44)	21,044,710.04	-10.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	44,276.35	0.00	44,276.35	35,000.00	0.00	35,000.00	-21.0%
Prepaid Items		9713	1,348,556.43	0.00	1,348,556.43	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	179,583.22	179,583.22	0.00	179,583.22	179,583.22	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			17,241,249.42	0.00	17,241,249.42	15,901,287.15	0.00	15,901,287.15	-7.8%
REU - 3% Below	0000	9760	0.00						
Basic Aid Reserve Policy - 4.5%	0000	9760	8,097,033.42		8,097,033.42				
Basic Aid Reserve Policy - 4.5%	0000	9760	8,097,033.42		8,097,033.42				
2019-20 Carryover	0000	9760	1,029,166.00		1,029,166.00				
2020-21 Deficit	0000	9760	18,016.58		18,016.58				
REU Below - 3%	0000	9760				0.00			
Basic Aid Reserve Policy - 4.5%	0000	9760				8,357,740.99		8,357,740.99	
Basic Aid Reserve Policy - 4.1%	0000	9760				7,543,546.16		7,543,546.16	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,398,022.28	0.00	5,398,022.28	5,571,827.33	0.00	5,571,827.33	3.2%
Unassigned/Unappropriated Amount			0.00	(662,987.66)	(662,987.66)	0.00	(662,987.66)	(662,987.66)	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	24,015,352.00	(368,571.29)	23,646,780.71				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	1,000.00	0.00	1,000.00				
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent/Trustee		9135	156,608.61	0.00	156,608.61				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,584,424.56	3,026,441.90	4,610,866.46				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	97,861.83	0.00	97,861.83				
6) Stores		9320	44,276.35	0.00	44,276.35				
7) Prepaid Expenditures		9330	1,348,556.43	0.00	1,348,556.43				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			27,268,079.78	2,657,870.61	29,925,950.39				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,214,262.20	1,839,841.64	5,054,103.84				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,713.10	0.00	1,713.10				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,301,433.41	1,301,433.41				
6) TOTAL, LIABILITIES			3,215,975.30	3,141,275.05	6,357,250.35				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,052,104.48	(483,404.44)	23,568,700.04				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,807,758.00	0.00	3,807,758.00	3,335,382.00	0.00	3,335,382.00	-12.4%
Education Protection Account State Aid - Current Year		8012	1,757,972.00	0.00	1,757,972.00	1,780,676.00	0.00	1,780,676.00	1.3%
State Aid - Prior Years		8019	(6.00)	0.00	(6.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	548,007.25	0.00	548,007.25	546,286.00	0.00	546,286.00	-0.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	141,549,007.93	0.00	141,549,007.93	152,221,613.00	0.00	152,221,613.00	7.5%
Unsecured Roll Taxes		8042	7,439,720.39	0.00	7,439,720.39	5,475,000.00	0.00	5,475,000.00	-26.4%
Prior Years' Taxes		8043	61,320.27	0.00	61,320.27	(161,276.00)	0.00	(161,276.00)	-363.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,177,207.20	0.00	3,177,207.20	2,250,000.00	0.00	2,250,000.00	-29.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			158,340,987.04	0.00	158,340,987.04	165,447,681.00	0.00	165,447,681.00	4.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,250,022.45)	0.00	(3,250,022.45)	(2,900,220.00)	0.00	(2,900,220.00)	-10.8%
Property Taxes Transfers		8097	0.00	4,797,593.85	4,797,593.85	0.00	5,001,564.00	5,001,564.00	4.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			155,090,964.59	4,797,593.85	159,888,558.44	162,547,461.00	5,001,564.00	167,549,025.00	4.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,128,334.07	1,128,334.07	0.00	1,585,651.00	1,585,651.00	40.5%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		124,651.56	124,651.56		142,636.00	142,636.00	14.4%
Title III, Part A, Immigrant Student Program	4201	8290		24,766.61	24,766.61		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		100,931.07	100,931.07		92,515.00	92,515.00	-8.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		612,686.18	612,686.18		566,386.00	566,386.00	-7.6%
Career and Technical Education	3500-3599	8290		143,147.00	143,147.00		146,265.00	146,265.00	2.2%
All Other Federal Revenue	All Other	8290	0.00	288,431.73	288,431.73	0.00	584,037.00	584,037.00	102.5%
TOTAL, FEDERAL REVENUE			0.00	2,422,948.22	2,422,948.22	0.00	3,117,490.00	3,117,490.00	28.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	526,379.00	0.00	526,379.00	541,725.00	0.00	541,725.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	1,379,472.03	493,175.65	1,872,647.68	1,338,132.00	472,282.00	1,810,414.00	-3.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		229,263.03	229,263.03		164,000.00	164,000.00	-28.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		505,984.17	505,984.17		485,575.00	485,575.00	-4.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	7,223,341.05	7,223,341.05	0.00	6,906,944.50	6,906,944.50	-4.4%
TOTAL, OTHER STATE REVENUE			1,905,851.03	8,451,763.90	10,357,614.93	1,879,857.00	8,028,801.50	9,908,658.50	-4.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,406,310.71	0.00	1,406,310.71	460,000.00	0.00	460,000.00	-67.3%
Interest		8660	1,070,316.11	0.00	1,070,316.11	850,000.00	0.00	850,000.00	-20.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	305,823.02	0.00	305,823.02	40,000.00	0.00	40,000.00	-86.9%
Interagency Services		8677	381,977.52	0.00	381,977.52	144,000.00	0.00	144,000.00	-62.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	134,173.50	0.00	134,173.50	50,000.00	0.00	50,000.00	-62.7%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,286,820.40	2,258,579.42	3,545,399.82	438,000.00	646,414.00	1,084,414.00	-69.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,585,421.26	2,258,579.42	6,844,000.68	1,982,000.00	646,414.00	2,628,414.00	-61.6%
TOTAL, REVENUES			161,582,236.88	17,930,885.39	179,513,122.27	166,409,318.00	16,794,269.50	183,203,587.50	2.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	46,469,146.31	8,295,655.74	54,764,802.05	47,358,331.00	7,912,598.00	55,270,929.00	0.9%
Certificated Pupil Support Salaries		1200	4,043,090.92	64,064.00	4,107,154.92	4,663,475.00	64,064.00	4,727,539.00	15.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,028,302.13	98,706.32	6,127,008.45	6,046,880.00	98,706.00	6,145,586.00	0.3%
Other Certificated Salaries		1900	3,471,865.24	927,200.72	4,399,065.96	4,514,775.00	726,380.00	5,241,155.00	19.1%
TOTAL, CERTIFICATED SALARIES			60,012,404.60	9,385,626.78	69,398,031.38	62,583,461.00	8,801,748.00	71,385,209.00	2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	619,438.95	3,739,219.30	4,358,658.25	615,977.00	3,963,850.00	4,579,827.00	5.1%
Classified Support Salaries		2200	9,153,105.91	3,764,300.19	12,917,406.10	9,012,718.00	4,003,827.00	13,016,545.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	2,062,138.78	1,244,343.96	3,306,482.74	1,822,150.00	1,229,559.00	3,051,709.00	-7.7%
Clerical, Technical and Office Salaries		2400	6,726,597.66	259,699.68	6,986,297.34	7,079,990.00	315,964.00	7,395,954.00	5.9%
Other Classified Salaries		2900	2,773,522.60	340,792.69	3,114,315.29	2,737,172.00	185,931.00	2,923,103.00	-6.1%
TOTAL, CLASSIFIED SALARIES			21,334,803.90	9,348,355.82	30,683,159.72	21,268,007.00	9,699,131.00	30,967,138.00	0.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,988,098.45	9,586,388.16	19,574,486.61	9,887,336.00	7,977,711.00	17,865,047.00	-8.7%
PERS		3201-3202	3,765,821.18	1,881,586.80	5,647,407.98	4,346,114.00	2,059,420.00	6,405,534.00	13.4%
OASDI/Medicare/Alternative		3301-3302	2,462,196.63	863,394.78	3,325,591.41	2,505,891.00	889,981.00	3,395,872.00	2.1%
Health and Welfare Benefits		3401-3402	11,094,091.37	2,798,367.02	13,892,458.39	11,730,753.00	3,025,953.00	14,756,706.00	6.2%
Unemployment Insurance		3501-3502	39,732.86	9,215.54	48,948.40	41,768.00	9,248.00	51,016.00	4.2%
Workers' Compensation		3601-3602	2,236,025.81	509,050.78	2,745,076.59	2,301,270.00	509,773.00	2,811,043.00	2.4%
OPEB, Allocated		3701-3702	296,088.68	0.00	296,088.68	250,000.00	0.00	250,000.00	-15.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,167.64	2,031.78	4,199.42	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			29,884,222.62	15,650,034.86	45,534,257.48	31,063,132.00	14,472,086.00	45,535,218.00	0.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,435.10	425,268.49	427,703.59	125,000.00	472,282.00	597,282.00	39.6%
Books and Other Reference Materials		4200	0.00	19,449.43	19,449.43	486,310.00	1,000.00	487,310.00	2405.5%
Materials and Supplies		4300	2,516,175.71	1,356,543.42	3,872,719.13	6,165,353.00	888,402.50	7,053,755.50	82.1%
Noncapitalized Equipment		4400	649,803.93	776,104.67	1,425,908.60	242,800.00	110,000.00	352,800.00	-75.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,168,414.74	2,577,366.01	5,745,780.75	7,019,463.00	1,471,684.50	8,491,147.50	47.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,626,059.36	2,626,059.36	0.00	1,835,220.00	1,835,220.00	-30.1%
Travel and Conferences		5200	294,300.43	54,171.30	348,471.73	247,900.00	39,500.00	287,400.00	-17.5%
Dues and Memberships		5300	168,380.34	5,553.00	173,933.34	70,400.00	0.00	70,400.00	-59.5%
Insurance		5400 - 5450	867,405.85	0.00	867,405.85	903,213.00	0.00	903,213.00	4.1%
Operations and Housekeeping Services		5500	3,295,155.49	0.00	3,295,155.49	4,344,082.00	0.00	4,344,082.00	31.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	156,621.56	280,542.27	437,163.83	333,000.00	375,000.00	708,000.00	62.0%
Transfers of Direct Costs		5710	(40,984.91)	40,984.91	0.00	(3,000.00)	3,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,019.65)	0.00	(5,019.65)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,330,047.86	5,048,323.50	11,378,371.36	4,556,261.00	7,445,070.00	12,001,331.00	5.5%
Communications		5900	179,777.79	52,498.27	232,276.06	140,000.00	0.00	140,000.00	-39.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,245,684.76	8,108,132.61	19,353,817.37	10,591,856.00	9,697,790.00	20,289,646.00	4.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	395,603.52	158,518.50	554,122.02	400,000.00	150,000.00	550,000.00	-0.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			395,603.52	158,518.50	554,122.02	400,000.00	150,000.00	550,000.00	-0.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,341.00	0.00	8,341.00	10,000.00	0.00	10,000.00	19.9%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	253,258.87	4,130,547.46	4,383,806.33	247,950.00	4,530,221.00	4,778,171.00	9.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	16,224.41	0.00	16,224.41	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	81,467.59	0.00	81,467.59	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			359,291.87	4,130,547.46	4,489,839.33	257,950.00	4,530,221.00	4,788,171.00	6.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(28,327.46)	28,327.46	0.00	(5,000.00)	5,000.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(80,192.57)	0.00	(80,192.57)	(120,000.00)	0.00	(120,000.00)	49.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(108,520.03)	28,327.46	(80,192.57)	(125,000.00)	5,000.00	(120,000.00)	49.6%
TOTAL, EXPENDITURES			126,291,905.98	49,386,909.50	175,678,815.48	133,058,869.00	48,827,660.50	181,886,529.50	3.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.22	0.00	0.22	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.22	0.00	0.22	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	675,753.50	0.00	675,753.50	850,000.00	0.00	850,000.00	25.8%
Other Authorized Interfund Transfers Out		7619	3,579,507.00	0.00	3,579,507.00	2,991,048.00	0.00	2,991,048.00	-16.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,255,260.50	0.00	4,255,260.50	3,841,048.00	0.00	3,841,048.00	-9.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	21,506.42	0.00	21,506.42	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			21,506.42	0.00	21,506.42	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(30,461,970.70)	30,461,970.70	0.00	(32,033,391.00)	32,033,391.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(30,461,970.70)	30,461,970.70	0.00	(32,033,391.00)	32,033,391.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(34,695,724.56)	30,461,970.70	(4,233,753.86)	(35,874,439.00)	32,033,391.00	(3,841,048.00)	-9.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	155,090,964.59	4,797,593.85	159,888,558.44	162,547,461.00	5,001,564.00	167,549,025.00	4.8%
2) Federal Revenue		8100-8299	0.00	2,422,948.22	2,422,948.22	0.00	3,117,490.00	3,117,490.00	28.7%
3) Other State Revenue		8300-8599	1,905,851.03	8,451,763.90	10,357,614.93	1,879,857.00	8,028,801.50	9,908,658.50	-4.3%
4) Other Local Revenue		8600-8799	4,585,421.26	2,258,579.42	6,844,000.68	1,982,000.00	646,414.00	2,628,414.00	-61.6%
5) TOTAL REVENUES			161,582,236.88	17,930,885.39	179,513,122.27	166,409,318.00	16,794,269.50	183,203,587.50	2.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		64,287,211.13	29,204,575.44	93,491,786.57	66,646,503.00	30,982,586.50	97,629,089.50	4.4%
2) Instruction - Related Services	2000-2999		18,358,123.75	2,195,227.21	20,553,350.96	20,568,761.00	611,704.00	21,180,465.00	3.1%
3) Pupil Services	3000-3999		16,222,653.18	4,993,922.58	21,216,575.76	16,480,924.00	5,004,939.00	21,485,863.00	1.3%
4) Ancillary Services	4000-4999		4,624,756.44	897,129.65	5,521,886.09	4,290,369.00	0.00	4,290,369.00	-22.3%
5) Community Services	5000-5999		532.16	0.00	532.16	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		1,565,950.82	0.00	1,565,950.82	1,468,483.00	0.00	1,468,483.00	-6.2%
7) General Administration	7000-7999		8,221,235.17	229,201.75	8,450,436.92	8,587,573.00	5,000.00	8,592,573.00	1.7%
8) Plant Services	8000-8999		12,001,598.69	7,736,305.41	19,737,904.10	14,408,306.00	7,693,210.00	22,101,516.00	12.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,009,844.64	4,130,547.46	5,140,392.10	607,950.00	4,530,221.00	5,138,171.00	0.0%
10) TOTAL EXPENDITURES			126,291,905.98	49,386,909.50	175,678,815.48	133,058,869.00	48,827,660.50	181,886,529.50	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35,290,330.90	(31,456,024.11)	3,834,306.79	33,350,449.00	(32,033,391.00)	1,317,058.00	-65.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.22	0.00	0.22	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,255,260.50	0.00	4,255,260.50	3,841,048.00	0.00	3,841,048.00	-9.7%
2) Other Sources/Uses									
a) Sources		8930-8979	21,506.42	0.00	21,506.42	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,461,970.70)	30,461,970.70	0.00	(32,033,391.00)	32,033,391.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(34,695,724.56)	30,461,970.70	(4,233,753.86)	(35,874,439.00)	32,033,391.00	(3,841,048.00)	-9.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			594,606.34	(994,053.41)	(399,447.07)	(2,523,990.00)	0.00	(2,523,990.00)	531.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,790,337.14	510,648.97	24,300,986.11	24,052,104.48	(483,404.44)	23,568,700.04	-3.0%
b) Audit Adjustments		9793	(332,839.00)	0.00	(332,839.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			23,457,498.14	510,648.97	23,968,147.11	24,052,104.48	(483,404.44)	23,568,700.04	-1.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,457,498.14	510,648.97	23,968,147.11	24,052,104.48	(483,404.44)	23,568,700.04	-1.7%
2) Ending Balance, June 30 (E + F1e)			24,052,104.48	(483,404.44)	23,568,700.04	21,528,114.48	(483,404.44)	21,044,710.04	-10.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	44,276.35	0.00	44,276.35	35,000.00	0.00	35,000.00	-21.0%
Prepaid Items		9713	1,348,556.43	0.00	1,348,556.43	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	179,583.22	179,583.22	0.00	179,583.22	179,583.22	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	17,241,249.42	0.00	17,241,249.42	15,901,287.15	0.00	15,901,287.15	-7.8%
REU - 3% Below	0000	9760	0.00						
Basic Aid Reserve Policy - 4.5%	0000	9760	8,097,033.42		8,097,033.42				
Basic Aid Reserve Policy - 4.5%	0000	9760	8,097,033.42		8,097,033.42				
2019-20 Carryover	0000	9760	1,029,166.00		1,029,166.00				
2020-21 Deficit	0000	9760	18,016.58		18,016.58				
REU Below - 3%	0000	9760				0.00			
Basic Aid Reserve Policy - 4.5%	0000	9760				8,357,740.99		8,357,740.99	
Basic Aid Reserve Policy - 4.1%	0000	9760				7,543,546.16		7,543,546.16	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,398,022.28	0.00	5,398,022.28	5,571,827.33	0.00	5,571,827.33	3.2%
Unassigned/Unappropriated Amount		9790	0.00	(662,987.66)	(662,987.66)	0.00	(662,987.66)	(662,987.66)	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	114,669.68	114,669.68
7311	Classified School Employee Professional Development Block Grant	19,670.47	19,670.47
7510	Low-Performing Students Block Grant	45,243.07	45,243.07
Total, Restricted Balance		<u>179,583.22</u>	<u>179,583.22</u>

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	513,734.77	347,000.00	-32.5%
3) Other State Revenue		8300-8599	5,060,537.00	4,240,000.00	-16.2%
4) Other Local Revenue		8600-8799	367,085.02	242,041.00	-34.1%
5) TOTAL, REVENUES			5,941,356.79	4,829,041.00	-18.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,485,211.47	2,219,627.00	-10.7%
2) Classified Salaries		2000-2999	1,315,233.22	1,438,220.00	9.4%
3) Employee Benefits		3000-3999	1,581,421.87	1,202,378.00	-24.0%
4) Books and Supplies		4000-4999	169,909.23	151,150.00	-11.0%
5) Services and Other Operating Expenditures		5000-5999	343,096.93	125,350.00	-63.5%
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			5,894,872.72	5,136,725.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,484.07	(307,684.00)	-761.9%
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 FUND BALANCE (C + D4)			46,484.07	(307,684.00)	-761.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,902,967.14	6,949,451.21	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,902,967.14	6,949,451.21	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,902,967.14	6,949,451.21	0.7%
2) Ending Balance, June 30 (E + F1e)			6,949,451.21	6,641,767.21	-4.4%
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			291,734.01	291,734.01	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,657,717.20	6,350,033.20	-4.6%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,814,679.42		
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	507,902.43		
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			7,322,581.85		
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	275,440.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	101.46		
4) Current Loans		9640			
5) Unearned Revenue		9650	97,588.61		
6) TOTAL, LIABILITIES			373,130.64		
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)			6,949,451.21		

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	513,734.77	347,000.00	-32.5%
TOTAL, FEDERAL REVENUE			513,734.77	347,000.00	-32.5%
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%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	4,728,041.00	4,240,000.00	-10.3%
All Other State Revenue	All Other	8590	332,496.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			5,060,537.00	4,240,000.00	-16.2%

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	123,846.34	75,000.00	-39.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	163,244.02	115,000.00	-29.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	79,994.66	52,041.00	-34.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			367,085.02	242,041.00	-34.1%
TOTAL, REVENUES			5,941,356.79	4,829,041.00	-18.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,939,032.41	1,769,500.00	-8.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	361,878.09	365,127.00	0.9%
Other Certificated Salaries		1900	184,300.97	85,000.00	-53.9%
TOTAL, CERTIFICATED SALARIES			2,485,211.47	2,219,627.00	-10.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	185,627.20	199,230.00	7.3%
Classified Support Salaries		2200	277,285.01	294,697.00	6.3%
Classified Supervisors' and Administrators' Salaries		2300	140,312.32	140,333.00	0.0%
Clerical, Technical and Office Salaries		2400	616,176.32	705,789.00	14.5%
Other Classified Salaries		2900	95,832.37	98,171.00	2.4%
TOTAL, CLASSIFIED SALARIES			1,315,233.22	1,438,220.00	9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	677,345.39	258,473.00	-61.8%
PERS		3201-3202	248,861.77	293,727.00	18.0%
OASDI/Medicare/Alternative		3301-3302	138,109.70	135,710.00	-1.7%
Health and Welfare Benefits		3401-3402	412,859.52	411,841.00	-0.2%
Unemployment Insurance		3501-3502	1,858.15	1,831.00	-1.5%
Workers' Compensation		3601-3602	102,387.34	100,796.00	-1.6%
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			1,581,421.87	1,202,378.00	-24.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	21,929.72	19,500.00	-11.1%
Materials and Supplies		4300	77,393.24	105,150.00	35.9%
Noncapitalized Equipment		4400	70,586.27	26,500.00	-62.5%
TOTAL, BOOKS AND SUPPLIES			169,909.23	151,150.00	-11.0%

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	23,969.36	18,600.00	-22.4%
Dues and Memberships		5300	2,549.00	2,000.00	-21.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,617.15	16,750.00	-53.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,260.88	31,500.00	-38.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,304.41	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	225,396.13	55,500.00	-75.4%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			343,096.93	125,350.00	-63.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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			5,894,872.72	5,136,725.00	-12.9%

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	513,734.77	347,000.00	-32.5%
3) Other State Revenue		8300-8599	5,060,537.00	4,240,000.00	-16.2%
4) Other Local Revenue		8600-8799	367,085.02	242,041.00	-34.1%
5) TOTAL, REVENUES			5,941,356.79	4,829,041.00	-18.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,442,803.89	2,759,408.00	-19.8%
2) Instruction - Related Services	2000-2999		2,082,916.32	2,022,885.00	-2.9%
3) Pupil Services	3000-3999		36,091.98	0.00	-100.0%
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		333,060.53	354,432.00	6.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,894,872.72	5,136,725.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			46,484.07	(307,684.00)	-761.9%
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 FUND BALANCE (C + D4)			46,484.07	(307,684.00)	-761.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,902,967.14	6,949,451.21	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,902,967.14	6,949,451.21	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,902,967.14	6,949,451.21	0.7%
2) Ending Balance, June 30 (E + F1e)			6,949,451.21	6,641,767.21	-4.4%
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			291,734.01	291,734.01	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,657,717.20	6,350,033.20	-4.6%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6371	CalWORKs for ROCP or Adult Education	71,388.00	71,388.00
6391	Adult Education Program	220,346.01	220,346.01
Total, Restricted Balance		<u>291,734.01</u>	<u>291,734.01</u>

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	886,838.55	1,064,636.00	20.0%
3) Other State Revenue		8300-8599	71,966.97	75,426.00	4.8%
4) Other Local Revenue		8600-8799	740,677.05	998,430.00	34.8%
5) TOTAL, REVENUES			1,699,482.57	2,138,492.00	25.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,054,381.32	1,065,070.00	1.0%
3) Employee Benefits		3000-3999	511,736.25	589,281.00	15.2%
4) Books and Supplies		4000-4999	480,621.09	612,088.00	27.4%
5) Services and Other Operating Expenditures		5000-5999	86,042.53	163,950.00	90.5%
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	80,192.57	120,000.00	49.6%
9) TOTAL, EXPENDITURES			2,212,973.76	2,550,389.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(513,491.19)	(411,897.00)	-19.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	675,753.50	850,000.00	25.8%
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			675,753.50	850,000.00	25.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			162,262.31	438,103.00	170.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	413,974.09	576,236.40	39.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			413,974.09	576,236.40	39.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			413,974.09	576,236.40	39.2%
2) Ending Balance, June 30 (E + F1e)			576,236.40	1,014,339.40	76.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			576,236.40	1,014,339.40	76.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	432,992.68		
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	222,487.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,713.10		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			657,193.54		
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	764.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	80,192.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			80,957.14		
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)			576,236.40		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	886,838.55	1,064,636.00	20.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			886,838.55	1,064,636.00	20.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	71,966.97	75,426.00	4.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			71,966.97	75,426.00	4.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	684,415.83	963,630.00	40.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,821.74	1,800.00	-69.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50,439.48	33,000.00	-34.6%
TOTAL, OTHER LOCAL REVENUE			740,677.05	998,430.00	34.8%
TOTAL, REVENUES			1,699,482.57	2,138,492.00	25.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	891,632.32	908,756.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	162,749.00	156,314.00	-4.0%
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			1,054,381.32	1,065,070.00	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	192,528.42	210,230.00	9.2%
OASDI/Medicare/Alternative		3301-3302	71,852.57	81,477.00	13.4%
Health and Welfare Benefits		3401-3402	219,279.69	267,693.00	22.1%
Unemployment Insurance		3501-3502	480.36	533.00	11.0%
Workers' Compensation		3601-3602	27,595.21	29,348.00	6.4%
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			511,736.25	589,281.00	15.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,869.62	20,800.00	110.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	470,751.47	591,288.00	25.6%
TOTAL, BOOKS AND SUPPLIES			480,621.09	612,088.00	27.4%

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	1,511.87	2,150.00	42.2%
Dues and Memberships		5300	0.00	200.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	70.99	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	84,459.67	161,600.00	91.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,042.53	163,950.00	90.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	80,192.57	120,000.00	49.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			80,192.57	120,000.00	49.6%
TOTAL, EXPENDITURES			2,212,973.76	2,550,389.00	15.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	675,753.50	850,000.00	25.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			675,753.50	850,000.00	25.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			675,753.50	850,000.00	25.8%

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	886,838.55	1,064,636.00	20.0%
3) Other State Revenue		8300-8599	71,966.97	75,426.00	4.8%
4) Other Local Revenue		8600-8799	740,677.05	998,430.00	34.8%
5) TOTAL, REVENUES			1,699,482.57	2,138,492.00	25.8%
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		2,132,781.19	2,430,389.00	14.0%
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		80,192.57	120,000.00	49.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,212,973.76	2,550,389.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(513,491.19)	(411,897.00)	-19.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	675,753.50	850,000.00	25.8%
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			675,753.50	850,000.00	25.8%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			162,262.31	438,103.00	170.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	413,974.09	576,236.40	39.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			413,974.09	576,236.40	39.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			413,974.09	576,236.40	39.2%
2) Ending Balance, June 30 (E + F1e)					
			576,236.40	1,014,339.40	76.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	576,236.40	1,014,339.40	76.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	576,236.40	1,014,339.40
Total, Restricted Balance		<u>576,236.40</u>	<u>1,014,339.40</u>

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	51,203.16	47,000.00	-8.2%
5) TOTAL, REVENUES			51,203.16	47,000.00	-8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,835.67	75,000.00	-1.1%
6) Capital Outlay		6000-6999	0.00	700,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,835.67	775,000.00	921.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,632.51)	(728,000.00)	2855.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,632.51)	(728,000.00)	2855.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,719,751.50	2,695,118.99	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,719,751.50	2,695,118.99	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,719,751.50	2,695,118.99	-0.9%
2) Ending Balance, June 30 (E + F1e)			2,695,118.99	1,967,118.99	-27.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,695,118.99	1,967,118.99	-27.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,685,786.19		
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	11,014.32		
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			2,696,800.51		
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	69.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,611.82		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,681.52		
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)			2,695,118.99		

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%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	51,203.16	47,000.00	-8.2%
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			51,203.16	47,000.00	-8.2%
TOTAL, REVENUES			51,203.16	47,000.00	-8.2%

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%
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%
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	75,835.67	75,000.00	-1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,835.67	75,000.00	-1.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	700,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	700,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			75,835.67	775,000.00	921.9%

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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 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	51,203.16	47,000.00	-8.2%
5) TOTAL, REVENUES			51,203.16	47,000.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		75,835.67	775,000.00	921.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			75,835.67	775,000.00	921.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(24,632.51)	(728,000.00)	2855.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,632.51)	(728,000.00)	2855.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,719,751.50	2,695,118.99	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,719,751.50	2,695,118.99	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,719,751.50	2,695,118.99	-0.9%
2) Ending Balance, June 30 (E + F1e)			2,695,118.99	1,967,118.99	-27.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,695,118.99	1,967,118.99	-27.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 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	98,612.37	95,000.00	-3.7%
5) TOTAL, REVENUES			98,612.37	95,000.00	-3.7%
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)			98,612.37	95,000.00	-3.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			98,612.37	95,000.00	-3.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,988,801.07	6,087,413.44	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,988,801.07	6,087,413.44	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,988,801.07	6,087,413.44	1.6%
2) Ending Balance, June 30 (E + F1e)			6,087,413.44	6,182,413.44	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,087,413.44	6,182,413.44	1.6%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,063,078.92		
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	24,334.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,087,413.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,087,413.44		

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%
Interest		8660	98,612.37	95,000.00	-3.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			98,612.37	95,000.00	-3.7%
TOTAL, REVENUES			98,612.37	95,000.00	-3.7%

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	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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)			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	98,612.37	95,000.00	-3.7%
5) TOTAL, REVENUES			98,612.37	95,000.00	-3.7%
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)			98,612.37	95,000.00	-3.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			98,612.37	95,000.00	-3.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,988,801.07	6,087,413.44	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,988,801.07	6,087,413.44	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,988,801.07	6,087,413.44	1.6%
2) Ending Balance, June 30 (E + F1e)			6,087,413.44	6,182,413.44	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,087,413.44	6,182,413.44	1.6%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 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	5,808.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	518,342.54	24,874.00	-95.2%
5) TOTAL, REVENUES			524,150.54	24,874.00	-95.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	71,645.39	19,210.00	-73.2%
2) Classified Salaries		2000-2999	732.41	0.00	-100.0%
3) Employee Benefits		3000-3999	22,551.38	5,664.00	-74.9%
4) Books and Supplies		4000-4999	98,561.66	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	122,639.94	0.00	-100.0%
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			316,130.78	24,874.00	-92.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			208,019.76	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			208,019.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	860,085.94	1,068,105.70	24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			860,085.94	1,068,105.70	24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			860,085.94	1,068,105.70	24.2%
2) Ending Balance, June 30 (E + F1e)			1,068,105.70	1,068,105.70	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			711,127.88	711,127.88	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	356,977.82	356,977.82	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,071,645.58		
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	4,011.13		
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			1,075,656.71		
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	7,551.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.01		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,551.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,068,105.70		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	5,808.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,808.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,180.03	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	501,162.51	24,874.00	-95.0%
TOTAL, OTHER LOCAL REVENUE			518,342.54	24,874.00	-95.2%
TOTAL, REVENUES			524,150.54	24,874.00	-95.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	63,722.74	19,210.00	-69.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	7,922.65	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			71,645.39	19,210.00	-73.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	732.41	0.00	-100.0%
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			732.41	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	14,064.36	3,102.00	-77.9%
PERS		3201-3202	107.17	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	746.83	279.00	-62.6%
Health and Welfare Benefits		3401-3402	5,631.91	1,744.00	-69.0%
Unemployment Insurance		3501-3502	35.63	10.00	-71.9%
Workers' Compensation		3601-3602	1,965.48	529.00	-73.1%
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			22,551.38	5,664.00	-74.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	84,130.53	0.00	-100.0%
Noncapitalized Equipment		4400	14,431.13	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			98,561.66	0.00	-100.0%

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	2,389.28	0.00	-100.0%
Dues and Memberships		5300	260.00	0.00	-100.0%
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	1,644.25	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	118,346.41	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			122,639.94	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			316,130.78	24,874.00	-92.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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 (- 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	5,808.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	518,342.54	24,874.00	-95.2%
5) TOTAL, REVENUES			524,150.54	24,874.00	-95.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		84,579.68	24,874.00	-70.6%
2) Instruction - Related Services	2000-2999		114,887.51	0.00	-100.0%
3) Pupil Services	3000-3999		115,962.78	0.00	-100.0%
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		700.81	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			316,130.78	24,874.00	-92.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			208,019.76	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			208,019.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	860,085.94	1,068,105.70	24.2%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			860,085.94	1,068,105.70	24.2%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			860,085.94	1,068,105.70	24.2%
2) Ending Balance, June 30 (E + F1e)			1,068,105.70	1,068,105.70	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			711,127.88	711,127.88	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			356,977.82	356,977.82	0.0%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	711,127.88	711,127.88
Total, Restricted Balance		<u>711,127.88</u>	<u>711,127.88</u>

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	6,788,495.15	1,966,403.00	-71.0%
5) TOTAL, REVENUES			6,788,495.15	1,966,403.00	-71.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,385.57	0.00	-100.0%
3) Employee Benefits		3000-3999	1,761.80	0.00	-100.0%
4) Books and Supplies		4000-4999	99,435.53	1,330,437.43	1238.0%
5) Services and Other Operating Expenditures		5000-5999	4,148,165.32	3,331,000.00	-19.7%
6) Capital Outlay		6000-6999	16,476,904.34	18,075,000.00	9.7%
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			20,741,652.56	22,736,437.43	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,953,157.41)	(20,770,034.43)	48.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,921,906.00	2,991,048.00	2.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	96,250,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			99,171,906.00	2,991,048.00	-97.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			85,218,748.59	(17,778,986.43)	-120.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,317,098.94	159,535,847.53	114.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,317,098.94	159,535,847.53	114.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,317,098.94	159,535,847.53	114.7%
2) Ending Balance, June 30 (E + F1e)			159,535,847.53	141,756,861.10	-11.1%
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			9,022,313.78	9,022,313.78	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	150,513,533.75	132,734,547.32	-11.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	165,503,515.75		
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	1,038,800.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	31,821.72		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			166,574,138.24		
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	7,020,722.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	17,567.79		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,038,290.71		
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)			159,535,847.53		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	4,642,199.84	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,455,848.52	1,173,000.00	-19.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	690,446.79	793,403.00	14.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,788,495.15	1,966,403.00	-71.0%
TOTAL, REVENUES			6,788,495.15	1,966,403.00	-71.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	15,385.57	0.00	-100.0%
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			15,385.57	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	154.32	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,176.12	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	7.70	0.00	-100.0%
Workers' Compensation		3601-3602	423.66	0.00	-100.0%
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			1,761.80	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	57,222.00	80,000.00	39.8%
Noncapitalized Equipment		4400	42,213.53	1,250,437.43	2862.2%
TOTAL, BOOKS AND SUPPLIES			99,435.53	1,330,437.43	1238.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	108.60	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	52,172.20	41,000.00	-21.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	4,095,884.52	3,290,000.00	-19.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,148,165.32	3,331,000.00	-19.7%
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	16,476,904.34	18,075,000.00	9.7%
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			16,476,904.34	18,075,000.00	9.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,741,652.56	22,736,437.43	9.6%

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	2,921,906.00	2,991,048.00	2.4%
(a) TOTAL, INTERFUND TRANSFERS IN			2,921,906.00	2,991,048.00	2.4%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	96,250,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			96,250,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			99,171,906.00	2,991,048.00	-97.0%

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	6,788,495.15	1,966,403.00	-71.0%
5) TOTAL, REVENUES			6,788,495.15	1,966,403.00	-71.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,501,652.56	22,736,437.43	10.9%
9) Other Outgo	9000-9999	Except 7600-7699	240,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			20,741,652.56	22,736,437.43	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,953,157.41)	(20,770,034.43)	48.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,921,906.00	2,991,048.00	2.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	96,250,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			99,171,906.00	2,991,048.00	-97.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			85,218,748.59	(17,778,986.43)	-120.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,317,098.94	159,535,847.53	114.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,317,098.94	159,535,847.53	114.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,317,098.94	159,535,847.53	114.7%
2) Ending Balance, June 30 (E + F1e)			159,535,847.53	141,756,861.10	-11.1%
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			9,022,313.78	9,022,313.78	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	150,513,533.75	132,734,547.32	-11.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	9,022,313.78	9,022,313.78
Total, Restricted Balance		<u>9,022,313.78</u>	<u>9,022,313.78</u>

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	777,771.36	765,000.00	-1.6%
5) TOTAL, REVENUES			777,771.36	765,000.00	-1.6%
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	45,239.38	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	595,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,239.38	595,000.00	1215.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			732,531.98	170,000.00	-76.8%
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)			732,531.98	170,000.00	-76.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,935,311.62	7,667,843.60	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,935,311.62	7,667,843.60	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,935,311.62	7,667,843.60	10.6%
2) Ending Balance, June 30 (E + F1e)			7,667,843.60	7,837,843.60	2.2%
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			732,531.98	1,497,531.98	104.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,935,311.62	6,340,311.62	-8.6%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,680,483.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,719.84		
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			7,717,202.84		
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	21,649.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27,709.90		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			49,359.24		
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)			7,667,843.60		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	138,071.88	140,000.00	1.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	639,699.48	625,000.00	-2.3%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			777,771.36	765,000.00	-1.6%
TOTAL, REVENUES			777,771.36	765,000.00	-1.6%

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

Description	Resource Codes	Object Codes	2019-20 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	45,239.38	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,239.38	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	595,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	595,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			45,239.38	595,000.00	1215.2%

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					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 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	777,771.36	765,000.00	-1.6%
5) TOTAL, REVENUES			777,771.36	765,000.00	-1.6%
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		45,239.38	595,000.00	1215.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,239.38	595,000.00	1215.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			732,531.98	170,000.00	-76.8%
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)			732,531.98	170,000.00	-76.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,935,311.62	7,667,843.60	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,935,311.62	7,667,843.60	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,935,311.62	7,667,843.60	10.6%
2) Ending Balance, June 30 (E + F1e)			7,667,843.60	7,837,843.60	2.2%
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	732,531.98	1,497,531.98	104.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,935,311.62	6,340,311.62	-8.6%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	732,531.98	1,497,531.98
Total, Restricted Balance		<u>732,531.98</u>	<u>1,497,531.98</u>

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	80,608.62	70,000.00	-13.2%
5) TOTAL, REVENUES			80,608.62	70,000.00	-13.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	89,082.42	0.00	-100.0%
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			89,082.42	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,473.80)	70,000.00	-926.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	657,601.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			657,601.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			649,127.20	70,000.00	-89.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,189,687.34	4,838,814.54	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,189,687.34	4,838,814.54	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,189,687.34	4,838,814.54	15.5%
2) Ending Balance, June 30 (E + F1e)			4,838,814.54	4,908,814.54	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,777,613.00	1,777,613.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,061,201.54	3,131,201.54	2.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,820,181.42		
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	18,633.12		
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			4,838,814.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,838,814.54		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	80,608.62	70,000.00	-13.2%
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			80,608.62	70,000.00	-13.2%
TOTAL, REVENUES			80,608.62	70,000.00	-13.2%

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	89,082.42	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			89,082.42	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			89,082.42	0.00	-100.0%

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	657,601.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			657,601.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 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)			657,601.00	0.00	-100.0%

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	80,608.62	70,000.00	-13.2%
5) TOTAL, REVENUES			80,608.62	70,000.00	-13.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		89,082.42	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			89,082.42	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,473.80)	70,000.00	-926.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	657,601.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			657,601.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			649,127.20	70,000.00	-89.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,189,687.34	4,838,814.54	15.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,189,687.34	4,838,814.54	15.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,189,687.34	4,838,814.54	15.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,777,613.00	1,777,613.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	3,061,201.54	3,131,201.54	2.3%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	1,777,613.00	1,777,613.00
Total, Restricted Balance		<u>1,777,613.00</u>	<u>1,777,613.00</u>

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	109,750.03	95,441.89	-13.0%
4) Other Local Revenue		8600-8799	41,818,844.10	30,195,151.07	-27.8%
5) TOTAL, REVENUES			41,928,594.13	30,290,592.96	-27.8%
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	35,480,322.27	61,293,993.09	72.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,480,322.27	61,293,993.09	72.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,448,271.86	(31,003,400.13)	-580.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,536,484.78	0.00	-100.0%
b) Transfers Out		7600-7629	5,536,484.78	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,448,271.86	(31,003,400.13)	-580.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,899,019.82	40,347,291.68	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,899,019.82	40,347,291.68	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,899,019.82	40,347,291.68	19.0%
2) Ending Balance, June 30 (E + F1e)			40,347,291.68	9,343,891.55	-76.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			40,347,291.68	9,343,891.55	-76.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	40,217,260.67		
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	130,031.01		
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			40,347,291.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			40,347,291.68		

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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	109,750.03	95,441.89	-13.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			109,750.03	95,441.89	-13.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	31,115,290.91	28,079,299.61	-9.8%
Unsecured Roll		8612	2,685,105.55	2,115,851.46	-21.2%
Prior Years' Taxes		8613	(8,773.60)	0.00	-100.0%
Supplemental Taxes		8614	864,049.59	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	447,723.35	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	6,715,448.30	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			41,818,844.10	30,195,151.07	-27.8%
TOTAL, REVENUES			41,928,594.13	30,290,592.96	-27.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	15,872,463.20	34,135,261.50	115.1%
Bond Interest and Other Service Charges		7434	19,607,859.07	27,158,731.59	38.5%
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)			35,480,322.27	61,293,993.09	72.8%
TOTAL, EXPENDITURES			35,480,322.27	61,293,993.09	72.8%

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	5,536,484.78	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,536,484.78	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,536,484.78	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,536,484.78	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 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	109,750.03	95,441.89	-13.0%
4) Other Local Revenue		8600-8799	41,818,844.10	30,195,151.07	-27.8%
5) TOTAL, REVENUES			41,928,594.13	30,290,592.96	-27.8%
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	35,480,322.27	61,293,993.09	72.8%
10) TOTAL, EXPENDITURES			35,480,322.27	61,293,993.09	72.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,448,271.86	(31,003,400.13)	-580.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,536,484.78	0.00	-100.0%
b) Transfers Out		7600-7629	5,536,484.78	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,448,271.86	(31,003,400.13)	-580.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,899,019.82	40,347,291.68	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,899,019.82	40,347,291.68	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,899,019.82	40,347,291.68	19.0%
2) Ending Balance, June 30 (E + F1e)			40,347,291.68	9,343,891.55	-76.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			40,347,291.68	9,343,891.55	-76.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	40,347,291.68	9,343,891.55
Total, Restricted Balance		<u>40,347,291.68</u>	<u>9,343,891.55</u>

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	23,827.03	0.00	-100.0%
5) TOTAL, REVENUES			23,827.03	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	13,804.91	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	58,425.82	0.00	-100.0%
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			72,230.73	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,403.70)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,403.70)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,299,286.82	1,250,883.12	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,299,286.82	1,250,883.12	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,299,286.82	1,250,883.12	-3.7%
2) Ending Balance, June 30 (E + F1e)			1,250,883.12	1,250,883.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,250,883.12	1,250,883.12	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,248,369.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,013.61		
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			1,253,383.12		
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	2,500.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,500.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,250,883.12		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	23,827.03	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,827.03	0.00	-100.0%
TOTAL, REVENUES			23,827.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,877.31	0.00	-100.0%
Noncapitalized Equipment		4400	10,927.60	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,804.91	0.00	-100.0%

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%
Dues and Memberships		5300	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	58,425.82	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,425.82	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			72,230.73	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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 (- 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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,827.03	0.00	-100.0%
5) TOTAL, REVENUES			23,827.03	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		72,230.73	0.00	-100.0%
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			72,230.73	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(48,403.70)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,403.70)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,299,286.82	1,250,883.12	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,299,286.82	1,250,883.12	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,299,286.82	1,250,883.12	-3.7%
2) Ending Balance, June 30 (E + F1e)			1,250,883.12	1,250,883.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,250,883.12	1,250,883.12	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,745.96	8,755.54	8,745.96	8,856.88	8,856.88	8,856.88
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	8,745.96	8,755.54	8,745.96	8,856.88	8,856.88	8,856.88
5. District Funded County Program ADA						
a. County Community Schools	4.64	5.33	4.64	4.64	4.64	4.64
b. Special Education-Special Day Class	26.50	27.00	26.50	26.50	26.50	26.50
c. Special Education-NPS/LCI	7.49	8.06	7.49	7.49	7.49	7.49
d. Special Education Extended Year	3.38	3.38	3.38	3.38	3.38	3.38
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	42.01	43.77	42.01	42.01	42.01	42.01
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,787.97	8,799.31	8,787.97	8,898.89	8,898.89	8,898.89
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	3,693,384.00		3,693,384.00	0.00	0.00	3,693,384.00
Work in Progress	10,897,277.32		10,897,277.32	16,451,951.00	2,546,570.00	24,802,658.32
Total capital assets not being depreciated	14,590,661.32	0.00	14,590,661.32	16,451,951.00	2,546,570.00	28,496,042.32
Capital assets being depreciated:						
Land Improvements	577,343,428.11		577,343,428.11	2,652,798.00	0.00	579,996,226.11
Buildings	224,580,715.47		224,580,715.47	0.00	0.00	224,580,715.47
Equipment	9,833,821.75		9,833,821.75	554,122.00	0.00	10,387,943.75
Total capital assets being depreciated	811,757,965.33	0.00	811,757,965.33	3,206,920.00	0.00	814,964,885.33
Accumulated Depreciation for:						
Land Improvements	(159,552,996.96)	(438.04)	(159,553,435.00)	(26,859,693.00)	0.00	(186,413,128.00)
Buildings	(142,097,592.00)	(38.00)	(142,097,630.00)	(2,461,036.00)	0.00	(144,558,666.00)
Equipment	(4,882,529.00)	23.00	(4,882,506.00)	(430,385.00)	0.00	(5,312,891.00)
Total accumulated depreciation	(306,533,117.96)	(453.04)	(306,533,571.00)	(29,751,114.00)	0.00	(336,284,685.00)
Total capital assets being depreciated, net	505,224,847.37	(453.04)	505,224,394.33	(26,544,194.00)	0.00	478,680,200.33
Governmental activity capital assets, net	519,815,508.69	(453.04)	519,815,055.65	(10,092,243.00)	2,546,570.00	507,176,242.65
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

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

FEDERAL PROGRAM NAME	Title I IASA	ESSA	ESSER	CRF:LLM	SPED Parentally Placed Private School	SPED Idea Basic Grant	Department of Rehab-Workability
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3020	3182	3210	3220	3311	3310/3312	3410
REVENUE OBJECT	8290	8290	8290	8290		8181	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover					6,507.64	147,538.22	
2. a. Current Year Award	566,386.00	170,123.00	466,435.00	3,537,787.00	7,933.46	1,523,223.67	259,076.94
b. Transferability (ESSA)							
c. Other Adjustments	64,159.00					(9,547.79)	2,605.10
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	630,545.00	170,123.00	466,435.00	3,537,787.00	7,933.46	1,513,675.88	261,682.04
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	630,545.00	170,123.00	466,435.00	3,537,787.00	14,441.10	1,661,214.10	261,682.04
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	630,545.00	42,531.00	0.00	0.00		209,197.63	104,013.10
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	630,545.00	42,531.00	0.00	0.00	0.00	209,197.63	104,013.10
EXPENDITURES							
9. Donor-Authorized Expenditures	586,653.00		241,947.74	421,039.92	2,653.02	1,509,788.53	261,682.04
10. Non Donor-Authorized Expenditures						73,662.71	3,564.76
11. Total Expenditures (lines 9 & 10)	586,653.00	0.00	241,947.74	421,039.92	2,653.02	1,583,451.24	265,246.80
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	43,892.00	42,531.00	(241,947.74)	(421,039.92)	(2,653.02)	(1,300,590.90)	(157,668.94)
a. Unearned Revenue	43,892.00	42,531.00	0.00	0.00			
b. Accounts Payable							
c. Accounts Receivable			241,947.74	421,039.92	2,653.02	1,300,590.90	157,668.94
14. Unused Grant Award Calculation (line 4 minus line 9)	43,892.00	170,123.00	224,487.26	3,116,747.08	11,788.08	151,425.57	0.00
15. If Carryover is allowed, enter line 14 amount here	43,892.00	170,123.00	224,487.26	3,116,747.08	11,788.08	151,425.57	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	586,653.00	0.00	241,947.74	421,039.92	2,653.02	1,509,788.53	261,682.04

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

FEDERAL PROGRAM NAME	Carl Perkins	Title II Teacher Quality	Title IV Stud. Supp Academic Enrichment	Title III Immigrant	Title III (LEP) Student Program	Other Federal	Adult ED Basic D and ESL
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3550	4035	4127	4201	4203	5810	FD 3905
REVENUE OBJECT	8290	8920	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		1,026.79	34,011.52	24,766.61	15,168.98		
2. a. Current Year Award	143,147.00	145,069.00	42,251.00		97,340.00	26,749.69	318,755.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	143,147.00	145,069.00	42,251.00	0.00	97,340.00	26,749.69	318,755.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	143,147.00	146,095.79	76,262.52	24,766.61	112,508.98	26,749.69	318,755.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00		12,423.52		1,654.81		
6. Cash Received in Current Year	0.00	145,657.79	32,457.00	20,628.53	86,653.00	10.00	304,154.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	145,657.79	44,880.52	20,628.53	88,307.81	10.00	304,154.00
EXPENDITURES							
9. Donor-Authorized Expenditures	143,147.00	124,651.56	26,033.18	24,766.61	100,931.07	26,749.69	305,349.22
10. Non Donor-Authorized Expenditures				6,840.28			
11. Total Expenditures (lines 9 & 10)	143,147.00	124,651.56	26,033.18	31,606.89	100,931.07	26,749.69	305,349.22
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(143,147.00)	21,006.23	18,847.34	(4,138.08)	(12,623.26)	(26,739.69)	(1,195.22)
a. Unearned Revenue		21,006.23	18,847.34				
b. Accounts Payable							
c. Accounts Receivable	143,147.00			4,138.08	12,623.26	26,739.69	1,195.22
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	21,444.23	50,229.34	0.00	11,577.91	0.00	13,405.78
15. If Carryover is allowed, enter line 14 amount here		21,444.23	50,229.34		11,577.91		13,405.78
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	143,147.00	124,651.56	26,033.18	24,766.61	100,931.07	26,749.69	305,349.22

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

FEDERAL PROGRAM NAME	A/E PR 115. GED Services	Adult ED Basic ED EL Civics	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	FD 3913	FD 3926	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover			229,019.76
2. a. Current Year Award	77,000.00	160,000.00	7,541,276.76
b. Transferability (ESSA)			0.00
c. Other Adjustments			57,216.31
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	77,000.00	160,000.00	7,598,493.07
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	77,000.00	160,000.00	7,827,512.83
REVENUES			
5. Unearned Revenue Deferred from Prior Year			14,078.33
6. Cash Received in Current Year	42,108.83	107,338.41	1,725,294.29
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	42,108.83	107,338.41	1,739,372.62
EXPENDITURES			
9. Donor-Authorized Expenditures	77,000.00	131,385.55	3,983,778.13
10. Non Donor-Authorized Expenditures	16,642.70		100,710.45
11. Total Expenditures (lines 9 & 10)	93,642.70	131,385.55	4,084,488.58
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)	(34,891.17)	(24,047.14)	(2,244,405.51)
a. Unearned Revenue			126,276.57
b. Accounts Payable			0.00
c. Accounts Receivable	34,891.17	24,047.14	2,370,682.08
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	28,614.45	3,843,734.70
15. If Carryover is allowed, enter line 14 amount here		28,614.45	3,843,734.70
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	77,000.00	131,385.55	3,983,778.13

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

STATE PROGRAM NAME	CTE Incentive	StrongWork Force	SPED- Workability	TUPE	TUPE Local Assistance	TOTAL
RESOURCE CODE	6387	6388	6520	6690	6695	
REVENUE OBJECT	8590		8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	464,502.62			58,173.93	3,449.20	526,125.75
2. a. Current Year Award	485,069.00	489,646.50	60,015.00		175,271.00	1,210,001.50
b. Other Adjustments	(3,783.07)		574.00		(3,449.20)	(6,658.27)
c. Adj Curr Yr Award (sum lines 2a & 2b)	481,285.93	489,646.50	60,589.00	0.00	171,821.80	1,203,343.23
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	945,788.55	489,646.50	60,589.00	58,173.93	175,271.00	1,729,468.98
REVENUES						
5. Unearned Revenue Deferred from Prior Year	86,224.62					86,224.62
6. Cash Received in Current Year	374,494.93	489,646.50	574.00	94,034.92	86,686.70	1,045,437.05
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	460,719.55	489,646.50	574.00	94,034.92	86,686.70	1,131,661.67
EXPENDITURES						
9. Donor-Authorized Expenditures	505,984.17	91,203.35	60,589.00	54,940.83	175,271.00	887,988.35
10. Non Donor-Authorized Expenditures			13,327.96		44,561.57	57,889.53
11. Total Expenditures (lines 9 & 10)	505,984.17	91,203.35	73,916.96	54,940.83	219,832.57	945,877.88
12. Amounts Included in Line 6 above for Prior Year Adjustments					948.80	948.80
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(45,264.62)	398,443.15	(60,015.00)	39,094.09	(87,635.50)	244,622.12
a. Unearned Revenue		398,443.15		39,094.09		437,537.24
b. Accounts Payable						0.00
c. Accounts Receivable	45,264.62		60,015.00		87,635.50	192,915.12
14. Unused Grant Award Calculation (line 4 minus line 9)	439,804.38	398,443.15	0.00	3,233.10	0.00	841,480.63
15. If Carryover is allowed, enter line 14 amount here	439,804.38	398,443.15		3,233.10		841,480.63
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	505,984.17	91,203.35	60,589.00	54,940.83	174,322.20	887,039.55

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

LOCAL PROGRAM NAME	Parent Foundation Salaries	Parent Project Funds	Parent Gate Funds	Parent Vapa Funds	Parent Sponsored Sport	Parent Funding-Other	Diamond Grant
RESOURCE CODE	9001	9002	9003	9004	9005	9006	9015
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,518.61	70,200.43	22,131.62	(4,112.50)	17,929.20	1,054.94	138.21
2. a. Current Year Award	955,626.27	231,332.46	23,873.38	250,769.27	224,135.97	21,999.45	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	955,626.27	231,332.46	23,873.38	250,769.27	224,135.97	21,999.45	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	957,144.88	301,532.89	46,005.00	246,656.77	242,065.17	23,054.39	138.21
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,518.61	70,200.43	22,131.62	(4,112.50)	17,929.20	1,054.94	138.21
6. Cash Received in Current Year	955,626.27	231,332.46	23,873.38	250,769.27	224,135.97	21,999.45	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	957,144.88	301,532.89	46,005.00	246,656.77	242,065.17	23,054.39	138.21
EXPENDITURES							
9. Donor-Authorized Expenditures	845,993.03	251,407.20	24,976.52	245,917.45	236,352.36	3,350.25	138.21
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	845,993.03	251,407.20	24,976.52	245,917.45	236,352.36	3,350.25	138.21
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	111,151.85	50,125.69	21,028.48	739.32	5,712.81	19,704.14	0.00
a. Unearned Revenue	111,151.85	50,125.69	21,028.48	739.32	5,712.81	19,704.14	
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	111,151.85	50,125.69	21,028.48	739.32	5,712.81	19,704.14	0.00
15. If Carryover is allowed, enter line 14 amount here	111,151.85	50,125.69	21,028.48	739.32	5,712.81	19,704.14	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	845,993.03	251,407.20	24,976.52	245,917.45	236,352.36	3,350.25	138.21

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

LOCAL PROGRAM NAME	Advanced Placement	Steiner Endowment Funds	Wellness Center	Career Center	CHS Gate	Wellness Faire Funds	Environmental Projects
RESOURCE CODE	9022	9028	9029	9030	9032	9034	9037
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	82,059.04	4,635.77	3,000.00	1,207.12	2,313.40	121,279.77	
2. a. Current Year Award	210,980.54	3,549.60				51,999.66	4,267.80
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	210,980.54	3,549.60	0.00	0.00	0.00	51,999.66	4,267.80
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	293,039.58	8,185.37	3,000.00	1,207.12	2,313.40	173,279.43	4,267.80
REVENUES							
5. Unearned Revenue Deferred from Prior Year	82,059.04	4,635.77	3,000.00	1,207.12	2,313.40	121,279.77	
6. Cash Received in Current Year	210,980.54	3,549.60				51,999.66	4,267.80
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	293,039.58	8,185.37	3,000.00	1,207.12	2,313.40	173,279.43	4,267.80
EXPENDITURES							
9. Donor-Authorized Expenditures	446,854.75	1,360.00	537.37	69.78		31,031.27	3,946.54
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	446,854.75	1,360.00	537.37	69.78	0.00	31,031.27	3,946.54
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(153,815.17)	6,825.37	2,462.63	1,137.34	2,313.40	142,248.16	321.26
a. Unearned Revenue		6,825.37	2,462.63	1,137.34	2,313.40	142,248.16	321.26
b. Accounts Payable							
c. Accounts Receivable	153,815.17						
14. Unused Grant Award Calculation (line 4 minus line 9)	(153,815.17)	6,825.37	2,462.63	1,137.34	2,313.40	142,248.16	321.26
15. If Carryover is allowed, enter line 14 amount here	(153,815.17)	6,825.37	2,462.63	1,137.34	2,313.40	142,248.16	321.26
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	446,854.75	1,360.00	537.37	69.78	0.00	31,031.27	3,946.54

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

LOCAL PROGRAM NAME	Bio-Tech Project	Library Projects	Student Safety	PSAT	Betty Lumpkin Grant	Italy Exchange Trip	Theatre Production
RESOURCE CODE	9039	9046	9052	9054	9070	9083	9084
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	40,767.57	6,398.82	1,173.64	14,705.83	77,335.00	54.69	14,308.69
2. a. Current Year Award	3,500.00	4,171.56	51.83				18,222.52
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,500.00	4,171.56	51.83	0.00	0.00	0.00	18,222.52
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	44,267.57	10,570.38	1,225.47	14,705.83	77,335.00	54.69	32,531.21
REVENUES							
5. Unearned Revenue Deferred from Prior Year	40,767.57	6,398.82	1,173.64	14,705.83	77,335.00	54.69	14,308.69
6. Cash Received in Current Year	3,500.00	4,171.56	51.83				18,222.52
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	44,267.57	10,570.38	1,225.47	14,705.83	77,335.00	54.69	32,531.21
EXPENDITURES							
9. Donor-Authorized Expenditures	486.79	4,119.44	1,185.24	386.97		54.69	12,750.13
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	486.79	4,119.44	1,185.24	386.97	0.00	54.69	12,750.13
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	43,780.78	6,450.94	40.23	14,318.86	77,335.00	0.00	19,781.08
a. Unearned Revenue	43,780.78	6,450.94	40.23	14,318.86	77,335.00	0.00	19,781.08
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	43,780.78	6,450.94	40.23	14,318.86	77,335.00	0.00	19,781.08
15. If Carryover is allowed, enter line 14 amount here	43,780.78	6,450.94	40.23	14,318.86	77,335.00	0.00	19,781.08
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	486.79	4,119.44	1,185.24	386.97	0.00	54.69	12,750.13

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

LOCAL PROGRAM NAME	Vending Machines	Equal Opportunity School Grant	Science Projects	Art Trust Funds	Improv	Child Development	CAP Career Ctr Prgm
RESOURCE CODE	9100	9180	9211	9271	9281	9500	9891
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	11,028.90	26,757.48	14,312.85	20,685.99	1,089.71	13,979.38	909.62
2. a. Current Year Award			21,253.47	1,846.50		13,865.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	21,253.47	1,846.50	0.00	13,865.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	11,028.90	26,757.48	35,566.32	22,532.49	1,089.71	27,844.38	909.62
REVENUES							
5. Unearned Revenue Deferred from Prior Year	11,028.90	26,757.48	14,312.85	20,685.99	1,089.71	13,979.38	909.62
6. Cash Received in Current Year			21,253.47	1,846.50		13,865.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	11,028.90	26,757.48	35,566.32	22,532.49	1,089.71	27,844.38	909.62
EXPENDITURES							
9. Donor-Authorized Expenditures		10,922.65	19,920.77	397.45	372.31	13,907.31	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	10,922.65	19,920.77	397.45	372.31	13,907.31	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	11,028.90	15,834.83	15,645.55	22,135.04	717.40	13,937.07	909.62
a. Unearned Revenue	11,028.90	15,834.83	15,645.55	22,135.04	717.40	13,937.07	909.62
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	11,028.90	15,834.83	15,645.55	22,135.04	717.40	13,937.07	909.62
15. If Carryover is allowed, enter line 14 amount here	11,028.90	15,834.83	15,645.55	22,135.04	717.40	13,937.07	909.62
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	10,922.65	19,920.77	397.45	372.31	13,907.31	0.00

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

LOCAL PROGRAM NAME	Comm Foun Silicon Valley	Silicon Valley Mathematics	Robotics Team Grant	Adult Education Fund	Penin Comm Foundation	TOTAL
RESOURCE CODE	9894	9895	9898	FD11 9026	FD11 9897	
REVENUE OBJECT	8699	8699	8699			
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	1,330.04	978.12	52,125.85	93,543.92	1,916.10	716,757.81
2. a. Current Year Award	500.00		143,518.58		30,000.00	2,215,463.86
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	500.00	0.00	143,518.58	0.00	30,000.00	2,215,463.86
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,830.04	978.12	195,644.43	93,543.92	31,916.10	2,932,221.67
REVENUES						
5. Unearned Revenue Deferred from Prior Year	1,330.04	978.12	52,125.85	93,543.92	1,916.10	716,757.81
6. Cash Received in Current Year	500.00		143,518.58		30,000.00	2,215,463.86
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	1,830.04	978.12	195,644.43	93,543.92	31,916.10	2,932,221.67
EXPENDITURES						
9. Donor-Authorized Expenditures	1,830.04		100,305.90		27,871.41	2,286,445.83
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	1,830.04	0.00	100,305.90	0.00	27,871.41	2,286,445.83
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)	0.00	978.12	95,338.53	93,543.92	4,044.69	645,775.84
a. Unearned Revenue	0.00	978.12	95,338.53	93,543.92	4,044.69	799,591.01
b. Accounts Payable						0.00
c. Accounts Receivable						153,815.17
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	978.12	95,338.53	93,543.92	4,044.69	645,775.84
15. If Carryover is allowed, enter line 14 amount here	0.00	978.12	95,338.53	93,543.92	4,044.69	645,775.84
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,830.04	0.00	100,305.90	0.00	27,871.41	2,286,445.83

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

STATE PROGRAM NAME	Lottery Instructional Materials	Class Sch Emp Prof Dev Blk Grt	SB117 COVID-19	Low Performing Students	Claworks Rcp or Adult Ed.	Site Block Grant	Data & Accountability
RESOURCE CODE	6300	7311	7388	7510	6371	6391	6392
REVENUE OBJECT	8560	8590	8590	8590	8590	8590	8587
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	249,084.87	67,189.00		194,375.10	18,593.00	161,816.05	25,279.54
2. a. Current Year Award	455,251.05		153,066.00		52,795.00	4,728,041.00	
b. Other Adjustments	37,924.60					70,715.44	
c. Adj Curr Yr Award (sum lines 2a & 2b)	493,175.65	0.00	153,066.00	0.00	52,795.00	4,798,756.44	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	742,260.52	67,189.00	153,066.00	194,375.10	71,388.00	4,960,572.49	25,279.54
REVENUES							
5. Cash Received in Current Year	265,148.13		153,066.00		28,655.00	4,406,127.54	
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	228,027.52	0.00	0.00	0.00	24,140.00	392,628.90	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	228,027.52	0.00	0.00	0.00	24,140.00	392,628.90	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	493,175.65	0.00	153,066.00	0.00	52,795.00	4,798,756.44	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	627,590.84	47,518.53	153,066.00	149,132.03		4,740,226.48	25,279.54
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	627,590.84	47,518.53	153,066.00	149,132.03	0.00	4,740,226.48	25,279.54
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	114,669.68	19,670.47	0.00	45,243.07	71,388.00	220,346.01	0.00

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	716,337.56
2. a. Current Year Award	5,389,153.05
b. Other Adjustments	108,640.04
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,497,793.09
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,214,130.65
REVENUES	
5. Cash Received in Current Year	4,852,996.67
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	644,796.42
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	644,796.42
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	5,497,793.09
EXPENDITURES	
10. Donor-Authorized Expenditures	5,742,813.42
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	5,742,813.42
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	471,317.23

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	69,398,031.38	301	0.00	303	69,398,031.38	305	1,521,864.11		307	67,876,167.27	309
2000 - Classified Salaries	30,683,159.72	311	253,048.72	313	30,430,111.00	315	1,680,882.00		317	28,749,229.00	319
3000 - Employee Benefits	45,534,257.48	321	375,828.72	323	45,158,428.76	325	790,685.27		327	44,367,743.49	329
4000 - Books, Supplies Equip Replace. (6500)	5,745,780.75	331	154,798.16	333	5,590,982.59	335	899,878.14		337	4,691,104.45	339
5000 - Services... & 7300 - Indirect Costs	19,273,624.80	341	(142,962.75)	343	19,416,587.55	345	5,256,233.82		347	14,160,353.73	349
TOTAL					169,994,141.28	365			TOTAL	159,844,597.94	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			53.68%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	53.68%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	159,844,597.94
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	672,245,617.00	(52,225,612.00)	620,020,005.00	207,269,036.00	103,707,582.00	723,581,459.00	22,015,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	385,372.23	(64,737.23)	320,635.00		74,287.00	246,348.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	129,011,961.00	35,424,756.00	164,436,717.00			164,436,717.00	
Total/Net OPEB Liability		2,992,695.00	2,992,695.00			2,992,695.00	
Compensated Absences Payable	547,097.81		547,097.81	97,992.16		645,089.97	
Governmental activities long-term liabilities	802,190,048.04	(13,872,898.23)	788,317,149.81	207,367,028.16	103,781,869.00	891,902,308.97	22,015,000.00
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

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	179,934,075.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,554,111.11
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	532.16
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	394,930.85
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	748,244.77
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,255,260.50
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	443,699.22
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,842,667.50
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	513,491.19
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				171,050,788.56

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		8,799.31
B. Expenditures per ADA (Line I.E divided by Line II.A)		19,439.11
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	166,485,104.69	19,548.21
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	166,485,104.69	19,548.21
B. Required effort (Line A.2 times 90%)	149,836,594.22	17,593.39
C. Current year expenditures (Line I.E and Line II.B)	171,050,788.56	19,439.11
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	142,922,847.74		142,922,847.74			153,321,759.88
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,542.15		8,542.15			8,787.97
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	8,787.97		8,787.97	8,898.89		8,898.89
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			8,787.97			8,898.89
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	548,007.25		548,007.25	546,286.00		546,286.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	141,549,007.93		141,549,007.93	152,221,613.00		152,221,613.00
5. Unsecured Roll Taxes (Object 8042)	7,439,720.39		7,439,720.39	5,475,000.00		5,475,000.00
6. Prior Years' Taxes (Object 8043)	61,320.27		61,320.27	(161,276.00)		(161,276.00)
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,177,207.20		3,177,207.20	2,250,000.00		2,250,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	152,775,263.04	0.00	152,775,263.04	160,331,623.00	0.00	160,331,623.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	152,775,263.04	0.00	152,775,263.04	160,331,623.00	0.00	160,331,623.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,432,560.79			1,474,244.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,432,560.79			1,474,244.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	5,565,730.00		5,565,730.00	5,116,058.00		5,116,058.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(6.00)		(6.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	5,565,724.00	0.00	5,565,724.00	5,116,058.00	0.00	5,116,058.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	179,513,122.27		179,513,122.27	183,203,587.50		183,203,587.50
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,070,316.11		1,070,316.11	850,000.00		850,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS			2019-20 Actual			2020-21 Budget
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			142,922,847.74			153,321,759.88
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0288			1.0126
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			152,700,028.25			161,044,573.86
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			152,775,263.04			160,331,623.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,054,556.40			1,067,866.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,357,326.00			2,187,194.86
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,357,326.00			2,187,194.86
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			924,501.23			757,544.71
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			153,699,764.27			161,089,167.71
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			1,054,556.40			1,429,650.15
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			153,699,764.27			
b. State Subventions (Line D8)			1,054,556.40			
c. Less: Excluded Appropriations (Line C23)			1,432,560.79			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			153,321,759.88			

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) 3,992,039.06
- 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.

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) 141,327,320.84

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) 2.82%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 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)	6,524,719.32
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	46,025.00
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)	554,443.92
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)	7,125,188.24
9. Carry-Forward Adjustment (Part IV, Line F)	(810,895.28)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,314,292.96

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	90,844,220.79
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,553,350.96
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	20,760,732.37
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,521,886.09
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	532.16
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,565,950.82
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,798,017.88
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	161,867.29
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)	19,106,687.97
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,894,872.72
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)	1,662,029.72
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	388,361.51
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	168,258,510.28

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 4.23%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 3.75%

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>7,125,188.24</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,609,563.53)</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 (3.76%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.76%) times Part III, Line B19); zero if positive	<u>(810,895.28)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(810,895.28)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.75%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-405,447.64) is applied to the current year calculation and the remainder (\$-405,447.64) is deferred to one or more future years:	<u>3.99%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-270,298.43) is applied to the current year calculation and the remainder (\$-540,596.85) is deferred to one or more future years:	<u>4.07%</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>(810,895.28)</u>

Approved indirect cost rate: 3.76%
Highest rate used in any program: 3.76%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3020	565,394.18	21,258.82	3.76%
01	3550	140,595.42	2,551.58	1.81%
01	4035	120,134.50	4,517.06	3.76%
13	5310	2,132,781.19	80,192.57	3.76%

Unaudited Actuals
2019-20 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		249,084.87	249,084.87
2. State Lottery Revenue	8560	1,379,472.03		493,175.65	1,872,647.68
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,379,472.03	0.00	742,260.52	2,121,732.55
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,379,472.03			1,379,472.03
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		627,208.46	627,208.46
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			382.38	382.38
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,379,472.03	0.00	627,590.84	2,007,062.87
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	114,669.68	114,669.68
D. COMMENTS: BHS Chemistry online materials.					

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

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

LCFF Calculator Universal Assumptions				
San Mateo Union High (69047)				
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	81,982,972	81,982,972	83,296,775	82,257,898
Grade Span Adjustment	2,135,477	2,135,477	2,169,699	2,142,638
Supplemental Grant	4,845,223	4,806,528	4,847,658	4,822,647
Concentration Grant	-	-	-	-
Add-ons	316,483	316,483	316,483	316,483
Total Target	89,280,155	89,241,460	90,630,615	89,539,666
Transition Components:				
Target	\$ 89,280,155	\$ 89,241,460	\$ 90,630,615	\$ 89,539,666
Funded Based on Target Formula (P/P P-2)	TRUE	TRUE	TRUE	TRUE
Floor	86,183,012	86,183,012	87,504,733	86,459,594
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	754,163	754,163	754,163	754,163
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 90,034,318	\$ 89,995,623	\$ 91,384,778	\$ 90,293,829
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 3,705,980	\$ 3,705,980	\$ 3,705,980	\$ 3,705,980
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	1,757,594	1,757,594	1,785,760	1,763,488
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	152,775,263	160,331,623	165,740,740	171,252,170
8096 - In-Lieu of Property Taxes	(5,164,764)	(5,164,764)	(5,164,764)	(5,164,764)
<i>Property Taxes net of in-lieu</i>	<i>147,610,499</i>	<i>155,166,859</i>	<i>160,575,976</i>	<i>166,087,406</i>
TOTAL FUNDING	\$ 153,074,073	\$ 160,630,433	\$ 166,067,716	\$ 171,556,874
<i>Basic Aid Status</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Less: Excess Taxes	\$ 61,282,161	\$ 68,877,216	\$ 72,897,178	\$ 79,499,557
Less: EPA in Excess to LCFF Funding	\$ 1,757,594	\$ 1,757,594	\$ 1,785,760	\$ 1,763,488
Total Phase-In Entitlement	\$ 90,034,318	\$ 89,995,623	\$ 91,384,778	\$ 90,293,829
EPA Details				
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 1,757,594	\$ 1,757,594	\$ 1,785,760	\$ 1,763,488
8012 - EPA, Current Year Receipt	1,757,594	1,757,594	1,785,760	1,763,488
(P-2 plus Current Year Accrual)				
8019 - EPA, Prior Year Adjustment	378	-	-	-
(P-A less Prior Year Accrual)				
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	9,314	9,189	9,218	9,102
COE Enrollment	45	45	45	45
Total Enrollment	9,359	9,234	9,263	9,147
Unduplicated Pupil Count	2,606	2,606	2,606	2,606
COE Unduplicated Pupil Count	27	27	27	27
Total Unduplicated Pupil Count	2,633	2,633	2,633	2,633
Rolling %, Supplemental Grant	28.8000%	28.5700%	28.3600%	28.5700%
Rolling %, Concentration Grant	28.8000%	28.5700%	28.3600%	28.5700%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	8,787.97	8,787.97	8,928.80	8,817.44
Total Adjusted Base Grant ADA	8,787.97	8,787.97	8,928.80	8,817.44
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	8787.97	8787.97	8928.80	8817.44
ACTUAL ADA (Current Year Only)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	8,787.97	8,787.97	8,928.80	8,817.44
Total Actual ADA	8,787.97	8,787.97	8,928.80	8,817.44
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
LCAP Percentage to Increase or Improve				
Services	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen	\$ 4,845,223	\$ 4,806,528	\$ 4,847,658	\$ 4,822,647
Current year Percentage to Increase or Improve	5.71%	5.66%	5.62%	5.66%

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	76,084,924.12	47,241,700.94	123,326,625.06	6,229,650.01		129,556,275.07
3100	Alternative Schools	1,746,867.54	2,804,667.28	4,551,534.82	229,913.60		4,781,448.42
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	620,987.60	0.00	620,987.60	31,368.21		652,355.81
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,829,024.94	0.00	2,829,024.94	142,903.73		2,971,928.67
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	26,515,350.99	1,956,782.24	28,472,133.23	1,438,224.92		29,910,358.15
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	443,699.22	217,914.65	661,613.87	33,420.38		695,034.25
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	532.16	0.00	532.16	26.88		559.04
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					59,583.96	59,583.96
----	Enterprise					1,565,950.82	1,565,950.82
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					9,395,652.60	9,395,652.60
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	425,121.75		425,121.75
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(80,192.57)		(80,192.57)
----	Total General Fund and Charter Schools Funds Expenditures	108,241,386.57	52,221,065.11	160,462,451.68	8,450,436.91	11,021,187.38	179,934,075.97

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	67,597,030.68	1,282,465.72	323,833.30	86,868.74	77,343.35	1,190,903.29	5,517,793.49			8,685.55	0.00	76,084,924.12
3100	Alternative Schools	1,557,224.30	0.00	12,335.50	0.00	177,307.74	0.00	0.00			0.00	0.00	1,746,867.54
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	620,987.60	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	620,987.60
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	2,212,476.06	173,275.36	5,717.90	0.00	437,555.62	0.00	0.00			0.00	0.00	2,829,024.94
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant 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	21,504,067.93	21,235.92	0.00	0.00	2,937,145.41	2,052,901.73	0.00			0.00	0.00	26,515,350.99
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	439,606.62	4,092.60	0.00	0.00	0.00	0.00	443,699.22
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	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	532.16	0.00	0.00	0.00	532.16
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	0.00
Total Direct Charged Costs		93,491,786.57	1,476,977.00	341,886.70	86,868.74	3,629,352.12	3,683,411.64	5,521,886.09	532.16	0.00	8,685.55	0.00	108,241,386.57

* 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	30,471,865.17	16,769,835.77	0.00	47,241,700.94
3100	Alternative Schools	1,620,914.17	1,183,753.11	0.00	2,804,667.28
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	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
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	378,444.76	1,578,337.48	0.00	1,956,782.24
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	197,292.19	20,622.46	217,914.65
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	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		32,471,224.10	19,729,218.55	20,622.46	52,221,065.11

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)	1,798,017.88
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	46,025.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,686,586.61
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	8,530,629.49
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	108,241,386.57
2	Total Allocated Costs (from Form PCR, Column 2, Total)	52,221,065.11
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	160,462,451.68
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	5,894,872.72
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,132,781.19
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	388,361.51
5	Total Direct Charged Costs in Other Funds	8,416,015.42
D. Total Direct Charged and Allocated Costs (B3 + C5)		168,878,467.10
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.05%

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)	59,583.96				59,583.96
Enterprise (Objects 1000-5999, 6400, and 6500)		1,565,950.82			1,565,950.82
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				9,395,652.60	9,395,652.60
Total Other Costs	59,583.96	1,565,950.82	0.00	9,395,652.60	11,021,187.38

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)	4,204,941.83	5,858,914.64	8,583,762.05	13,823,605.58	19,729,218.55	0.00	20,622.46
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	3,826,497.07	5,858,914.64	8,068,736.33	12,717,717.13	16,769,835.77	0.00	0.00
3100 Alternative Schools			515,025.72	1,105,888.45	1,183,753.11		
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	378,444.76				1,578,337.48		
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational					197,292.19		20,622.46
7150 Nonagency - Other							
8100 Community Services							
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	4,204,941.83	5,858,914.64	8,583,762.05	13,823,605.58	19,729,218.55	0.00	20,622.46

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										984
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	5,933.86	0.00	385,491.62	0.00	0.00	1,924,875.75	6,006,851.30		8,323,152.53
2000-2999	Classified Salaries	976,971.07	0.00	0.00	0.00	0.00	1,443,281.51	3,594,291.71		6,014,544.29
3000-3999	Employee Benefits	391,458.01	0.00	187,288.70	0.00	0.00	1,525,276.28	4,509,264.15		6,613,287.14
4000-4999	Books and Supplies	121,547.22	0.00	0.00	0.00	0.00	45,262.30	14,145.68		180,955.20
5000-5999	Services and Other Operating Expenditures	35,051.92	0.00	0.00	0.00	0.00	4,839,227.02	402,533.75		5,276,812.69
6000-6999	Capital Outlay	106,599.14	0.00	0.00	0.00	0.00	0.00	0.00		106,599.14
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,637,561.22	0.00	572,780.32	0.00	0.00	9,777,922.86	14,527,086.59	0.00	26,515,350.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,956,782.29								1,956,782.29
	Total Indirect Costs and PCR Allocations	1,956,782.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,956,782.29
	TOTAL COSTS	3,594,343.51	0.00	572,780.32	0.00	0.00	9,777,922.86	14,527,086.59	0.00	28,472,133.28
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	289,420.18		289,420.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	26,184.57	48,894.93		75,079.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	565.12	132,412.12		132,977.24
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	147.57		147.57
5000-5999	Services and Other Operating Expenditures	2,653.02	0.00	0.00	0.00	0.00	1,365,132.81	12,435.43		1,380,221.26
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,653.02	0.00	0.00	0.00	0.00	1,391,882.50	483,310.23	0.00	1,877,845.75
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,653.02	0.00	0.00	0.00	0.00	1,391,882.50	483,310.23	0.00	1,877,845.75
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									461,334.95
	TOTAL COSTS									1,416,510.80

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	5,933.86	0.00	385,491.62	0.00	0.00	1,924,875.75	5,717,431.12		8,033,732.35
2000-2999	Classified Salaries	976,971.07	0.00	0.00	0.00	0.00	1,417,096.94	3,545,396.78		5,939,464.79
3000-3999	Employee Benefits	391,458.01	0.00	187,288.70	0.00	0.00	1,524,711.16	4,376,852.03		6,480,309.90
4000-4999	Books and Supplies	121,547.22	0.00	0.00	0.00	0.00	45,262.30	13,998.11		180,807.63
5000-5999	Services and Other Operating Expenditures	32,398.90	0.00	0.00	0.00	0.00	3,474,094.21	390,098.32		3,896,591.43
6000-6999	Capital Outlay	106,599.14	0.00	0.00	0.00	0.00	0.00	0.00		106,599.14
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,634,908.20	0.00	572,780.32	0.00	0.00	8,386,040.36	14,043,776.36	0.00	24,637,505.24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,956,782.29								1,956,782.29
	Total Indirect Costs and PCR Allocations	1,956,782.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,956,782.29
	TOTAL BEFORE OBJECT 8980	3,591,690.49	0.00	572,780.32	0.00	0.00	8,386,040.36	14,043,776.36	0.00	26,594,287.53
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									461,334.95
	TOTAL COSTS									27,055,622.48
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	976,971.07	0.00	0.00	0.00	0.00	0.00	11,604.69		988,575.76
3000-3999	Employee Benefits	389,677.37	0.00	0.00	0.00	0.00	0.00	5,526.46		395,203.83
4000-4999	Books and Supplies	121,547.22	0.00	0.00	0.00	0.00	0.00	323.69		121,870.91
5000-5999	Services and Other Operating Expenditures	32,398.90	0.00	0.00	0.00	0.00	0.00	0.00		32,398.90
6000-6999	Capital Outlay	24,852.85	0.00	0.00	0.00	0.00	0.00	0.00		24,852.85
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,545,447.41	0.00	0.00	0.00	0.00	0.00	17,454.84	0.00	1,562,902.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,545,447.41	0.00	0.00	0.00	0.00	0.00	17,454.84	0.00	1,562,902.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									461,334.95
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									22,504,610.48
	TOTAL COSTS									24,528,847.68

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	24,517,511.44	20,282,206.34
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	24,517,511.44	20,282,206.34
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	960.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	960.00	

SELPA: San Mateo County (CA)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Expenditures by LEA (LE-CY) and the 2018-19 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: San Mateo County (CA)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>	_____

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e) _____

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: San Mateo County (CA)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	28,472,133.28		
b. Less: Expenditures paid from federal sources	1,416,510.80		
c. Expenditures paid from state and local sources	27,055,622.48	24,517,511.44	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		(1,939,120.94)	
		22,578,390.50	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	27,055,622.48	22,578,390.50	4,477,231.98

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	28,472,133.28		
b. Less: Expenditures paid from federal sources	1,416,510.80		
c. Expenditures paid from state and local sources	27,055,622.48	24,517,511.44	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		(1,939,120.94)	
		22,578,390.50	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	27,055,622.48	22,578,390.50	
d. Special education unduplicated pupil count	984	960	
e. Per capita state and local expenditures (A2c/A2d)	27,495.55	23,519.16	3,976.39

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: San Mateo County (CA)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	24,528,847.68	20,282,206.34	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		20,282,206.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	24,528,847.68	20,282,206.34	4,246,641.34

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	24,528,847.68	20,282,206.34	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		20,282,206.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	24,528,847.68	20,282,206.34	
b. Special education unduplicated pupil count	984	960	
c. Per capita local expenditures (B2a/B2b)	24,927.69	21,127.30	3,800.39

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Valerie Miller
Contact Name

(650)558-2223
Telephone Number

Director of Budget and Fiscal Services
Title

vmiller@smuhds.org
Email Address

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Budget vs. Actual Comparison Year
2020-21 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								984
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	385,986.00	0.00	0.00	7,677,582.00		8,063,568.00
2000-2999	Classified Salaries	981,844.00	0.00	0.00	0.00	0.00	5,523,288.00		6,505,132.00
3000-3999	Employee Benefits	408,935.00	0.00	143,234.00	0.00	0.00	5,416,205.00		5,968,374.00
4000-4999	Books and Supplies	145,000.00	0.00	0.00	0.00	0.00	135,796.00		280,796.00
5000-5999	Services and Other Operating Expenditures	500,000.00	0.00	0.00	0.00	0.00	7,489,767.00		7,989,767.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,035,779.00	0.00	529,220.00	0.00	0.00	26,242,638.00	0.00	28,807,637.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	2,035,779.00	0.00	529,220.00	0.00	0.00	26,242,638.00	0.00	28,807,637.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	385,986.00	0.00	0.00	7,416,396.00		7,802,382.00
2000-2999	Classified Salaries	981,844.00	0.00	0.00	0.00	0.00	5,416,779.00		6,398,623.00
3000-3999	Employee Benefits	408,935.00	0.00	143,234.00	0.00	0.00	5,281,395.00		5,833,564.00
4000-4999	Books and Supplies	145,000.00	0.00	0.00	0.00	0.00	58,400.00		203,400.00
5000-5999	Services and Other Operating Expenditures	500,000.00	0.00	0.00	0.00	0.00	6,149,980.00		6,649,980.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,035,779.00	0.00	529,220.00	0.00	0.00	24,322,950.00	0.00	26,887,949.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,035,779.00	0.00	529,220.00	0.00	0.00	24,322,950.00	0.00	26,887,949.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								26,887,949.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	981,844.00	0.00	0.00	0.00	0.00	11,612.00		993,456.00	
3000-3999	Employee Benefits	408,935.00	0.00	0.00	0.00	0.00	5,413.00		414,348.00	
4000-4999	Books and Supplies	145,000.00	0.00	0.00	0.00	0.00	0.00		145,000.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	336,000.00		336,000.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	1,535,779.00	0.00	0.00	0.00	0.00	353,025.00	0.00	1,888,804.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	1,535,779.00	0.00	0.00	0.00	0.00	353,025.00	0.00	1,888,804.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									24,467,787.00
	TOTAL COSTS									26,356,591.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									984
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	5,933.86	0.00	385,491.62	0.00	0.00	1,924,875.75	6,006,851.30		8,323,152.53
2000-2999	Classified Salaries	976,971.07	0.00	0.00	0.00	0.00	1,443,281.51	3,594,291.71		6,014,544.29
3000-3999	Employee Benefits	391,458.01	0.00	187,288.70	0.00	0.00	1,525,276.28	4,509,264.15		6,613,287.14
4000-4999	Books and Supplies	121,547.22	0.00	0.00	0.00	0.00	45,262.30	14,145.68		180,955.20
5000-5999	Services and Other Operating Expenditures	35,051.92	0.00	0.00	0.00	0.00	4,839,227.02	402,533.75		5,276,812.69
6000-6999	Capital Outlay	106,599.14	0.00	0.00	0.00	0.00	0.00	0.00		106,599.14
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,637,561.22	0.00	572,780.32	0.00	0.00	9,777,922.86	14,527,086.59	0.00	26,515,350.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,956,782.29								1,956,782.29
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	1,637,561.22	0.00	572,780.32	0.00	0.00	9,777,922.86	14,527,086.59	0.00	26,515,350.99
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	289,420.18		289,420.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	26,184.57	48,894.93		75,079.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	565.12	132,412.12		132,977.24
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	147.57		147.57
5000-5999	Services and Other Operating Expenditures	2,653.02	0.00	0.00	0.00	0.00	1,365,132.81	12,435.43		1,380,221.26
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,653.02	0.00	0.00	0.00	0.00	1,391,882.50	483,310.23	0.00	1,877,845.75
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,653.02	0.00	0.00	0.00	0.00	1,391,882.50	483,310.23	0.00	1,877,845.75
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									461,334.95
	TOTAL COSTS									1,416,510.80

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	5,933.86	0.00	385,491.62	0.00	0.00	1,924,875.75	5,717,431.12		8,033,732.35
2000-2999	Classified Salaries	976,971.07	0.00	0.00	0.00	0.00	1,417,096.94	3,545,396.78		5,939,464.79
3000-3999	Employee Benefits	391,458.01	0.00	187,288.70	0.00	0.00	1,524,711.16	4,376,852.03		6,480,309.90
4000-4999	Books and Supplies	121,547.22	0.00	0.00	0.00	0.00	45,262.30	13,998.11		180,807.63
5000-5999	Services and Other Operating Expenditures	32,398.90	0.00	0.00	0.00	0.00	3,474,094.21	390,098.32		3,896,591.43
6000-6999	Capital Outlay	106,599.14	0.00	0.00	0.00	0.00	0.00	0.00		106,599.14
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,634,908.20	0.00	572,780.32	0.00	0.00	8,386,040.36	14,043,776.36	0.00	24,637,505.24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,956,782.29								1,956,782.29
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,634,908.20	0.00	572,780.32	0.00	0.00	8,386,040.36	14,043,776.36	0.00	24,637,505.24
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									461,334.95
	TOTAL COSTS									25,098,840.19
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	976,971.07	0.00	0.00	0.00	0.00	0.00	11,604.69		988,575.76
3000-3999	Employee Benefits	389,677.37	0.00	0.00	0.00	0.00	0.00	5,526.46		395,203.83
4000-4999	Books and Supplies	121,547.22	0.00	0.00	0.00	0.00	0.00	323.69		121,870.91
5000-5999	Services and Other Operating Expenditures	32,398.90	0.00	0.00	0.00	0.00	0.00	0.00		32,398.90
6000-6999	Capital Outlay	24,852.85	0.00	0.00	0.00	0.00	0.00	0.00		24,852.85
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,545,447.41	0.00	0.00	0.00	0.00	0.00	17,454.84	0.00	1,562,902.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,545,447.41	0.00	0.00	0.00	0.00	0.00	17,454.84	0.00	1,562,902.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									461,334.95
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									22,504,610.48
	TOTAL COSTS									24,528,847.68

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: San Mateo County (CA)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2020-21 Budget by LEA (LB-B) and the 2019-20 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2020-21 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: San Mateo County (CA)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u> (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

SELPA: San Mateo County (CA)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	28,807,637.00		
b. Less: Expenditures paid from federal sources	1,919,688.00		
c. Expenditures paid from state and local sources	26,887,949.00	27,055,622.48	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		27,055,622.48	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	26,887,949.00	27,055,622.48	(167,673.48)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	28,807,637.00		
b. Less: Expenditures paid from federal sources	1,919,688.00		
c. Expenditures paid from state and local sources	26,887,949.00	27,055,622.48	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		27,055,622.48	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	26,887,949.00	27,055,622.48	
d. Special education unduplicated pupil count	984	984	
e. Per capita state and local expenditures (A2c/A2d)	27,325.15	27,495.55	(170.40)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: San Mateo County (CA)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	26,356,591.00	24,528,847.68	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		24,528,847.68	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>26,356,591.00</u>	<u>24,528,847.68</u>	<u>1,827,743.32</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	26,356,591.00	24,528,847.68	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		24,528,847.68	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>26,356,591.00</u>	<u>24,528,847.68</u>	
b. Special education unduplicated pupil count	<u>984</u>	<u>984</u>	
c. Per capita local expenditures (B2a/B2b)	<u>26,785.15</u>	<u>24,927.69</u>	<u>1,857.46</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Valerie Miller
Contact Name

(650)558-2223
Telephone Number

Director of Budget and Fiscal Services
Title

vmiller@smuhd.org
Email Address

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	(5,019.65)	0.00	(80,192.57)				
Other Sources/Uses Detail					0.22	4,255,260.50		
Fund Reconciliation							97,861.83	1,713.10
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	3,304.41	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	101.46
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	70.99	0.00	80,192.57	0.00				
Other Sources/Uses Detail					675,753.50	0.00		
Fund Reconciliation							1,713.10	80,192.57
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,611.82
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	1,644.25	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.01
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,921,906.00	0.00		
Fund Reconciliation							31,821.72	17,567.79
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	27,709.90
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.22		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					657,601.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					5,536,484.78	5,536,484.78		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	2,500.00

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				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	5,019.65	(5,019.65)	80,192.57	(80,192.57)	9,791,745.50	9,791,745.50	131,396.65	131,396.65

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Unaudited Actuals
2019-20 Unaudited Actuals
Technical Review Checks

San Mateo Union High

San Mateo 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to

zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
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SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's

approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.