



**2020-21 PROPOSED BUDGET
JUNE 30, 2020**



**Selma Unified School District
Board of Trustees**

President, 2022	Jennifer Winter
Vice President, 2022	Diane Jensen
Clerk, 2020	Paul Green
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Mission Statement

“The mission of the Selma Unified School District is to provide a student-centered instructional program which allows students to reach their highest potential as contributing members of society.”

Core Values

- **We are a district that values academic, co-curricular, and extra-curricular excellence. All employees have a responsibility to work together to ensure high quality programs and services that lead to individual student success.**
- **We are a district that values fiscal responsibility that focuses on the needs of students first. We believe this is achieved through mutual accountability from everyone: students, parents, community and staff. This must be accomplished in a safe environment based on mutual respect, caring and compassion.**
- **We are a district that values relationships built on fair, moral and ethical behavior toward and from all students, parents and employees.**
- **We are a district that values diversity. Our educational programs reflect and value the diversity of our community. Programs and activities will be implemented to ensure that all students may maximize their academic and personal achievements.**
- **We are a district that values professionalism that is characterized by commitment to student success and cooperation among all employees: classified, certificated and management.**
- **We are a district that values self-improvement. We recognize that our educational environment is changing rapidly and that student and employee success requires constant self-evaluation, improvement and dedication.**



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Budget Assumptions

2019-20 will certainly be a year that will be remembered by those who have lived through it for the rest of our lives. The COVID-19 virus has sickened over 7 million people in the world and killed more than 400,000. The efforts to slow the spread of the virus has crashed the world's economies, which may take three years or more to recover. Schools throughout the world were forced to close in March and, as of this writing, we are not yet sure when or how they will reopen.

The state California was enjoying the late stages of one of the longest economic recoveries in its history when the virus made its way into the state. School districts were looking forward to a healthy cost of living adjustment from the state and additional special education funds. Instead, the Governor proposed an 8% reduction in Local Control Funding Formula (LCFF) funds for the 2020-21 fiscal year and billions of dollars in payment deferrals.

Like a large number of school districts in California, Selma Unified has experienced several consecutive years of declining enrollment. The exact cause is unknown, but appears to be a combination of lower birth rates, higher numbers of residents moving to other states to escape the high cost of living, as well as efforts by the federal government to limit both legal and illegal immigration. In order to offset the decline in revenue caused by this enrollment decrease, Selma Unified had just completed a painful series of layoffs and other budget reductions totaling over \$3 million to try to balance the 2020-21 budget. Though the process was very unpleasant, the District was looking forward to a balanced budget and a reserve of about 5%. Instead, the budget proposal from the Governor forced the District to contemplate devastating cuts at all levels of the District.

Just as the Board began public meetings to discuss the possibility of laying off dozens of staff (in response to the Governor's May budget revision) and an across the board pay cut of as much as 10%, the state legislature decided that not only would they not tolerate any cuts to education, they would also fully fund the statutory cost of living adjustment (COLA) of 2.31%. They decided this would be done by planning for a \$14 billion bailout from the federal government, called the HEROES Act. Built into the budget language prepared by the state legislature was a "trigger" that states that, if the federal bailout money does not arrive by September 1st, the state would "defer" payments to schools beginning in October. As of this point, we don't know what percentage of payments would be deferred or when the deferrals will be paid. State payments to Selma Unified are anticipated to be about \$5 million per month. Based on the size of the hoped-for federal bailout, the District might need to find a source to make up \$20 million.

This budget was built using the state legislature's version of the 2020-21 state budget, except that we assumed there would be no LCFF COLA. We will assume, at least until the state budget is signed, that the federal government is going to ride to the state's rescue and drop a sack with \$14 billion dollars on us. If things don't work out that way, Selma Unified will be forced to borrow from general obligation bond funds and TRANs issues to pay our bills in the second half of 2020-21. In any scenario, cash flow will continue to be a critical issue for the District.



Local Control Funding Formula

The Local Control Funding Formula (LCFF) is by far the single largest source of funding for the District. Generally speaking, it is calculated by multiplying a fixed dollar amount times our average daily student attendance (ADA). From this amount the property taxes received by the District are subtracted and the state makes up the difference.

The District is assuming that the LCFF will be fully funded, but that the COLA will not be funded. The Department of Finance has declared that the COLA in 2020-21 will be 2.31%. We hope that the state will fund this COLA in some future year.

In addition to the COLA, in a typical year the most significant change to our LCFF is the amount of growth (or decline) in average daily student attendance (ADA). Starting around 2016, average daily attendance remained virtually unchanged over ten years. It began a slight but consistent decline five years ago. Section 4 shows ADA change over the last ten years. Because of the consistent decline, this budget was built using the assumption that funded ADA will drop by about 140 in 2020-21.

The LCFF formula is calculated using the highest of current or previous year ADA. Since our ADA has declined for five consecutive years, we used 2019-20 ADA to calculate LCFF revenue for this year.

It is reasonable to assume that COVID-19 will dramatically change students' school attendance habits. If the state does not revise the method of calculating the LCFF to hold districts harmless for ADA declines, Selma Unified could lose millions of dollars in revenue in future years.

Federal Revenue

HEROES Act: At the time of this writing, the US House of Representatives has passed a \$3 trillion stimulus package that, among many other things, will help states retain services. The US Senate does not appear to be in any hurry to approve the bill, so there is no way to tell when, or if, it will become law. However, the California state legislature has built its budget proposal on the idea that \$14 billion from this bill will arrive by September 1st to help balance the state budget. The 2020-21 Selma Unified School District budget does not include any possible revenue from this Act.

CARES Act: The CARES (Coronavirus Aid, Relief, and Economic Security) Act was passed by Congress and signed by the President in March. This act provided several different pots of money to states:

- **ESSER funds:** Elementary and Secondary Schools Emergency Relief is a pot of money within the CARES Act passed by Congress. Selma Unified is scheduled to receive about \$2.5 million of this money, which is intended to assist with offsetting the additional costs of feeding students, providing quality distance learning opportunities and acquiring equipment and materials to allow students and staff to safely return to school. None of



these funds have been built into the General Fund budget at this time, however. More discussions with the Board and stakeholders are needed prior to adding this money to the budget.

- **Other CARES Act funds:** In their proposal back to the Governor's office, the Legislature also proposed allocating another \$2.9 billion in CARES Act funds to schools based on their relative share of Supplemental/Concentration funding. School Services of California estimates that Selma Unified will be eligible for \$3.2 million of this one-time money which, like the other federal stimulus proposals, has not yet been added to this budget.

21st Century Learning Grant: The budget assumes that revenue for after school programs will drop by about half since it is unknown if the District will be able to operate after school programs. Revenue and expenditures will be adjusted accordingly as more information becomes available.

Title I Basic Grants: We expect our Title I entitlement in 2020-21 will be unchanged from 2019-20. The budget is built assuming that no funds will be carried over from 2019-20, but it is actually very likely that a large amount of money will be carried over. A one-time, nationwide waiver is in effect which allows districts to carry over an unlimited amount of Title I funds.

Title IIA Improving Teacher Quality: This grant is expected to be flat from 2019-20 to 2020-21. The budget assumes that no funds will be carried forward from 2019-20, but it is actually very likely that a large amount of money will be carried over.

Title III: These two grants will be funded slightly lower than the previous year as we increase the number of students who achieve English fluency. It is expected that a fairly large amount of money will be carried forward from 2019-20.

Title IV Student Support and Academic Enrichment: This grant is fairly unrestricted, and will be used to acquire technology and teacher professional development.

Special Education: This grant is expected to be flat. It also is the source of much of the District's cash flow problems. We are required to spend all of the grant from the General Fund, then wait well into the following year before getting reimbursed.

State Revenue

Adult Education: We were required to join a consortium with other K-12 districts and one or more community college districts in order to receive these funds. Much better accounting of the students taking classes has allowed the program to generate over \$200,000 in new, ongoing revenue.

After School Grant: Though the Governor proposed to cut the revenue to this program in half, the legislature rejected that proposal. We expect to continue to receive roughly the same amount of After School Education and Safety (ASES) grants that we did in 2019-20.



Lottery: Lottery funds are divided into two allocations. The largest is about \$126 per ADA in unrestricted funds. This money is similar to LCFF Base funds in that it is not earmarked for specific expenditures. The other Lottery allocation is about \$30 per ADA and is restricted to the purchase of instructional materials that are aligned with the state standards.

Mandated Costs: Districts are now reimbursed a flat rate for almost all current mandates. We expect to receive about the same amount as we did the previous year.

Medi-Cal Reimbursements: We expect no changes from the previous year.

Mental Health: The District received a one-time mental health grant through the SELPA in 2013-14, but this revenue later became an ongoing revenue stream. It is our intent to use part time mental health professionals without having to hire full-time staff.

One-Time State Grants: The District received a one-time grant from the state to help offset the costs of providing meals to students and effective technology. We are not expecting to receive this grant in the budget year.

STRS On-Behalf Contributions: Teachers' retirements are funded by the combined contributions from the District, the employee, and the State of California, plus interest on those deposits. The Governmental Accounting Standards Board (GASB) has issued an advisory stating that the contributions from the state into the state teachers' retirement fund should be treated as revenue by the school districts. STRS gives us a formula to use in order to calculate how much of the state's contribution is to be recognized as revenue. The budget assumes that the revenue and expense recognized for this item will be the same as in 2019-20 (about \$3 million). This is only a paper entry and does not represent cash.

Special Education: The Governor proposed a significant increase to per-student special education payments to districts in 2020-21. It is not clear if that proposal survived budget negotiations.

Expenditures:

Teaching Staff: The District reduced a number of elementary PE teachers, academic coaches and intervention teachers in February 2020 in order to balance the 2020-21 budget prior to the rise of COVID-19. The District intends to freeze new vacancies and offer another round of early retirement incentives to reduce staff, but does not plan any additional layoffs. No salary schedule increases are planned.

Classified Staff: The District also reduced a number of classified positions to attempt to offset the loss of revenue caused by the decline in enrollment. The District intends to freeze new vacancies but does not plan any additional layoffs. No salary schedule increases are planned.

Management Staff: The District eliminated several management positions in an attempt to offset revenue lost due to declines in ADA. No salary schedule increases are planned.



Other Staff: Appropriate step and column increases are included for all eligible staff. About a dozen certificated employees took advantage of early retirement incentives offered by the District and many of their jobs were subsequently eliminated. The budget assumes that the District will severely restrict overtime, extra time, substitutes and stipends.

Health Insurance: All eligible employees are enrolled in Self Insured Schools of California (SISC) for medical, dental and vision insurance. SISC has notified the District that the cost of insurance will increase in 2020-21 by about 4%. In almost all cases, the increase will be paid by the employees because the cost of the plans exceeds their “cap”.

Other benefits: The state continues to dramatically increase the amount we must pay into PERS. The PERS rate will increase to 22.68%, an increase of 15%.

Books & Supplies: Due to budget and cash flow concerns for the 2020-21 fiscal year, Administration is proposing significant reductions in spending for extra time, overtime, books, supplies, computers, contracted services and travel & conference. The total reductions amount to about \$1.5 million.

Services & Other Operating Costs: The District intends to decrease expenditures in Rentals, Leases and Repairs, and in Other Operating Costs. This reduction will be spread across all programs.

Capital Outlay: Because we now have Measure O funds, we intend to reduce General Fund expenditures for facilities significantly.

Other Outgo: No significant changes are planned in this category.

Ending Fund Balance: We expect to end the 2020-21 school year with an unrestricted General Fund balance of about \$8.2 million. The proposed budget for 2020-21 shows the ending balance increasing by about \$3 million, but cash flow will continue to be a severe concern.

Other Funds

Adult Education: The state budget requires districts that operated an Adult program in 2012-13 to continue the program, and spend at least as much, in the two subsequent years. We were required to join a consortium with other districts and one or more community college districts in order to receive these funds.

Cafeteria Fund: The Child Nutrition program is expected to just break even in 2020-21 due to anticipated decline in attendance.

Special Reserve: We do not expect any activity in this fund this year.

Building Fund: This fund accounts for the proceeds of Measure O. We anticipate beginning the next series of modernization projects in 2020-21.



Budget Assumptions

Developer Fees: We anticipate that new home starts in Selma will continue to remain flat. To the extent possible, these funds will be used to make payments on our outstanding Certificates of Participation financing.

Bond Interest & Redemption Fund: This fund is used to accumulate tax override funds and to pay principal and interest on Measures A and O bonds.



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
EXECUTIVE SUMMARY - RESTRICTED & UNRESTRICTED**

JUNE 30, 2020

REVENUE	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Total Local Control Funding Formula	68,645,463	70,395,966	69,488,666	(907,300)
Total Federal Revenue	5,717,326	6,834,568	5,933,901	(900,667)
Total State Revenue	10,774,396	7,227,569	5,614,572	(1,612,997)
Total Local Revenue	6,448,146	3,402,613	2,778,418	(624,195)
TOTAL REVENUE	91,585,331	87,860,716	83,815,557	(4,045,159)



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
EXECUTIVE SUMMARY - RESTRICTED & UNRESTRICTED**

JUNE 30, 2020

EXPENDITURES	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Total Certificated Salaries	36,468,302	35,947,038	34,694,078	(1,252,960)
Total Classified Salaries	12,307,507	12,594,833	11,337,298	(1,257,535)
Total Employee Benefits	23,850,755	22,233,823	21,158,381	(1,075,442)
Total Books and Supplies	5,712,131	5,787,526	6,346,216	558,690
Total Services and Other Operating Costs	6,533,249	7,319,461	5,471,314	(1,848,147)
Total Capital Outlay	1,804,050	471,974	3,000	(468,974)
Total Other Outgo	3,647,876	3,574,328	3,653,998	79,670
TOTAL EXPENDITURES	90,323,870	87,928,983	82,664,285	(5,264,698)



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
EXECUTIVE SUMMARY - RESTRICTED & UNRESTRICTED**

JUNE 30, 2020

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Surplus (or Deficit)	1,261,461	(68,267)	1,151,272	1,219,539
July 1 Beginning Balance	3,816,750	5,079,066	5,010,799	(68,267)
Audit Adjustments/Restatments	855	0	0	0
Adjusted July 1 Beginning Balance	3,817,605	5,079,066	5,010,799	(68,267)
JUNE 30 ENDING BALANCE	5,079,066	5,010,799	6,162,071	1,151,272



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
EXECUTIVE SUMMARY - UNRESTRICTED**

JUNE 30, 2020

REVENUE	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Total Local Control Funding Formula	63,511,150	70,395,966	69,488,666	(907,300)
Total Federal Revenue	2,165	0	0	0
Total State Revenue	2,612,500	1,947,682	1,320,000	(627,682)
Total Local Revenue	1,342,934	1,339,596	880,750	(458,846)
Contributions to Restricted Programs	(5,891,052)	(6,296,691)	(6,530,017)	(233,326)
TOTAL REVENUE	61,577,697	67,386,553	65,159,399	(2,227,154)



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
EXECUTIVE SUMMARY - UNRESTRICTED**

JUNE 30, 2020

EXPENDITURES	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Total Certificated Salaries	29,389,761	30,540,359	29,713,225	(827,134)
Total Classified Salaries	8,933,893	9,695,125	8,739,907	(955,218)
Total Employee Benefits	13,654,712	16,226,317	15,281,614	(944,703)
Total Books and Supplies	4,034,786	1,820,570	3,153,137	1,332,567
Total Services and Other Operating Costs	4,451,224	4,883,754	4,142,947	(740,807)
Total Capital Outlay	315,953	489,174	0	(489,174)
Total Other Outgo	3,276,067	2,815,996	2,977,298	161,302
TOTAL EXPENDITURES	64,056,396	66,471,295	64,008,128	(2,463,167)



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
EXECUTIVE SUMMARY - UNRESTRICTED**

JUNE 30, 2020

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Surplus (or Deficit)	(2,478,699)	915,258	1,151,271	236,013
July 1 Beginning Balance	3,984,194	4,051,185	4,966,443	915,258
Audit Adjustments/Restatements	422,111	0	0	0
Adjusted July 1 Beginning Balance	4,406,305	4,051,185	4,966,443	915,258
JUNE 30 ENDING BALANCE	1,927,606	4,966,443	6,117,714	1,151,271



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
EXECUTIVE SUMMARY - RESTRICTED**

JUNE 30, 2020

REVENUE	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Total Local Control Funding Formula	0	0	0	0
Total Federal Revenue	5,662,919	6,834,568	5,933,901	(900,667)
Total State Revenue	5,330,413	5,279,887	4,294,572	(985,315)
Total Local Revenue	1,816,012	2,063,017	1,897,668	(165,349)
Contributions from Unrest. Programs	5,891,052	6,296,691	6,530,017	233,326
TOTAL REVENUE	18,700,396	20,474,163	18,656,158	(1,818,005)



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
EXECUTIVE SUMMARY - RESTRICTED**

JUNE 30, 2020

EXPENDITURES	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Total Certificated Salaries	5,259,988	5,406,679	4,980,853	(425,826)
Total Classified Salaries	2,487,232	2,899,708	2,597,391	(302,317)
Total Employee Benefits	5,327,957	6,007,506	5,876,767	(130,739)
Total Books and Supplies	2,227,004	3,966,956	3,193,079	(773,877)
Total Services and Other Operating Costs	1,464,805	2,435,707	1,328,367	(1,107,340)
Total Capital Outlay	130,038	(17,200)	3,000	20,200
Total Other Outgo	457,122	758,332	676,700	(81,632)
TOTAL EXPENDITURES	17,354,146	21,457,688	18,656,157	(2,801,531)



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
EXECUTIVE SUMMARY - RESTRICTED**

JUNE 30, 2020

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Surplus (or Deficit)	1,346,250	(983,525)	1	983,526
July 1 Beginning Balance	983,376	1,027,881	44,356	(983,525)
Audit Adjustments/Restatements	(425,344)	0	0	0
Adjusted July 1 Beginning Balance	558,032	1,027,881	44,356	(983,525)
JUNE 30 ENDING BALANCE	1,904,282	44,356	44,357	1



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

REVENUE	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Local Control Funding Formula				
Base Funding	52,872,385	53,699,058	52,455,730	(1,243,328)
Supplemental & Concentration	16,230,879	17,152,590	17,032,936	(119,654)
Prior Year Adjustment	(457,801)	(455,682)	0	455,682
Total LCFF	68,645,463	70,395,966	69,488,666	(907,300)



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Federal Revenue				
21st Century Learning Grant	108,471	450,755	408,166	(42,589)
AP Exam Fee Reimbursement	0	0	0	0
Migrant	191,492	275,702	224,844	(50,858)
Title I Basic Grant	2,991,098	3,303,760	3,000,000	(303,760)
Title I School Improvement Funding	3,499	163,929	0	(163,929)
Title IIA Improving Teacher Quality	552,895	601,247	290,000	(311,247)
Title III Immigrant Education	28,227	28,227	14,000	(14,227)
Title III Limited English Proficient	146,485	189,000	178,000	(11,000)
Title IV Student Support Grant	189,230	224,759	224,759	0
Special Education-Discretionary	1,393,581	1,471,531	1,468,043	(3,488)
Special Education-Preschool	38,357	46,729	47,089	360
Vocational Education	73,991	78,929	79,000	71
Other Federal	0	0	0	0
Total Federal Revenue	5,717,326	6,834,568	5,933,901	(900,667)



SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020

	2018-19	2019-20	2020-21	Difference
	Actual	Approved	Proposed	
State Revenue				
After School Education & Safety	411,146	1,128,530	547,073	(581,457)
Agricultural Incentive	8,263	16,944	14,161	(2,783)
Career Tech Ed Incentive	443,965	93,856	0	(93,856)
Lottery	1,726,317	1,353,732	1,300,000	(53,732)
Low-Performing Students Block Grant	211,435	2,353	0	(2,353)
Mandated Cost Reimbursement	238,874	252,686	250,000	(2,686)
Medicare Administrative Activites	24,301	120,000	120,000	0
Medi-Cal Reimbursement	197,568	57,902	50,000	(7,902)
One-Time State Grant	1,122,967	612,678	0	(612,678)
Protective Cleaning & Equipment	0	106,216	0	(106,216)
Special Ed Mental Health Services	319,949	313,504	95,752	(217,752)
Special Ed	0	113,842	0	(113,842)
Strong Workforce Program	0	83,938	193,104	109,166
STRS On-Behalf Contributions	5,975,516	2,925,560	3,000,000	74,440
Workability	41,040	44,483	44,482	(1)
Other State Revenue	53,055	1,345	0	(1,345)
Total State Revenue	10,774,396	7,227,569	5,614,572	(1,612,997)

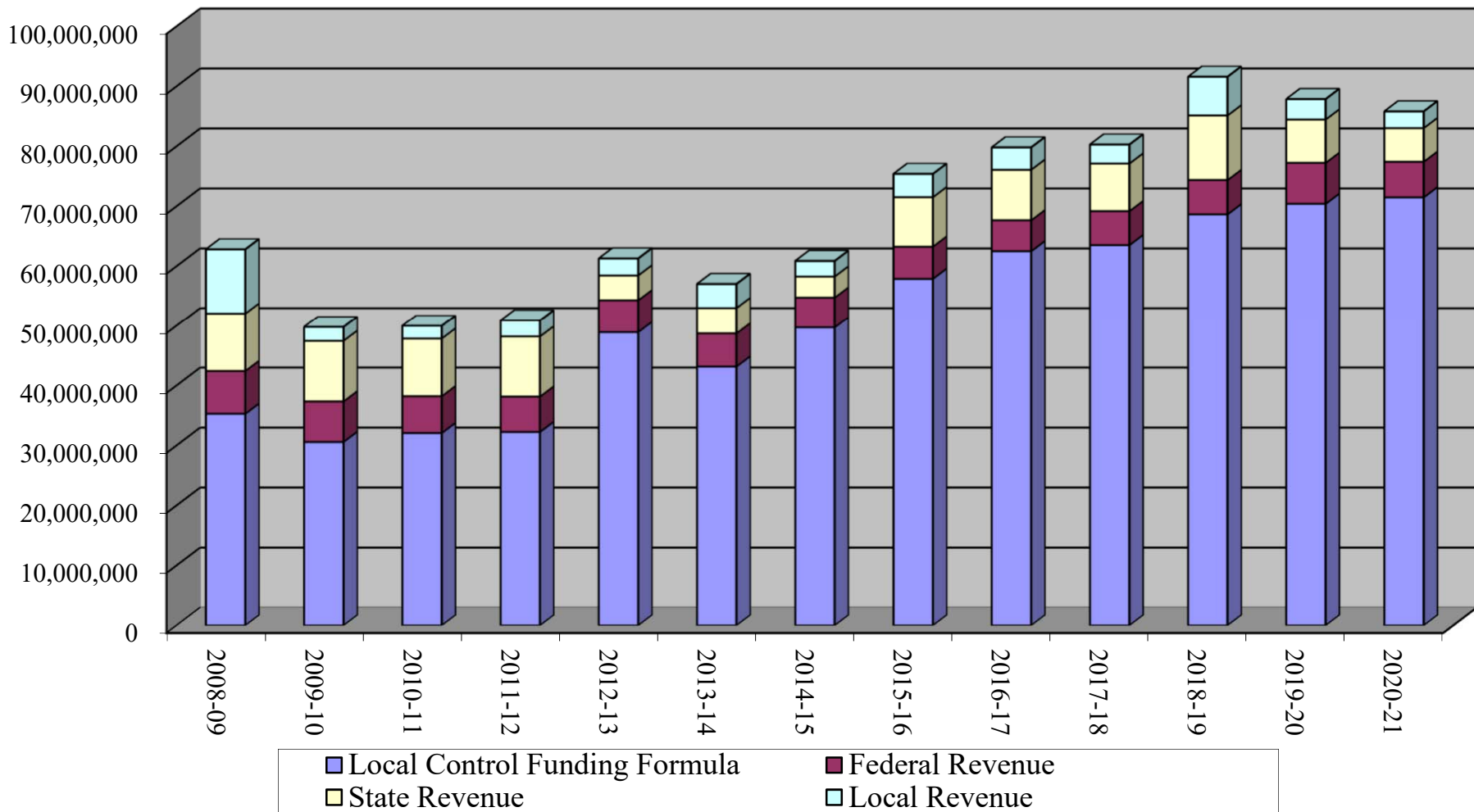


**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Local Revenue				
Interagency Services	0	0	0	0
Interest	85,530	88,300	88,300	0
Interfund Transfers In	2,900,000	0	0	0
Microsoft Settlement	0	0	0	0
Rentals and Leases	20,520	64,250	0	(64,250)
Sale of Equipment & Supplies	16,953	104,614	125,000	20,386
Special Education	1,947,784	2,049,574	1,897,668	(151,906)
Proceeds from Capital Lease	0	0	0	0
Other Local Revenue	1,013,712	646,515	217,450	(429,065)
Track Donation	0	0	0	0
Other Financing Sources	463,647	449,360	450,000	640
Total Local Revenue	6,448,146	3,402,613	2,778,418	(624,195)
TOTAL REVENUE	91,585,331	87,860,716	83,815,557	(4,045,159)

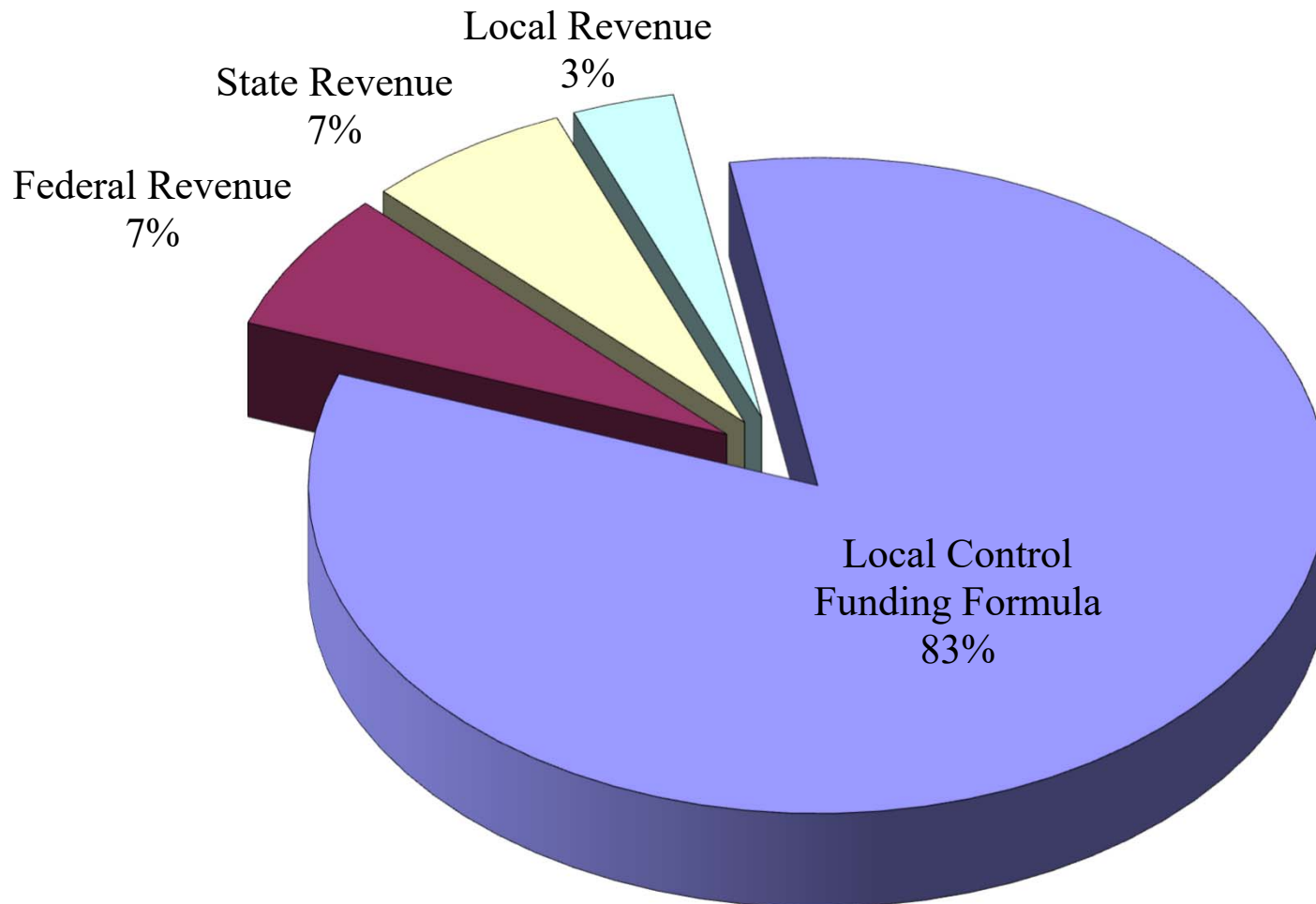


Selma Unified School District 2020-21 General Fund Revenue





Selma Unified School District 2020-21 General Fund Revenue





**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

EXPENDITURES	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Certificated Salaries				
1100 Teachers	29,870,486	29,564,674	28,867,347	(697,327)
1200 Pupil Support	2,235,940	1,932,065	1,922,041	(10,024)
1300 Supervisors/Administrators	4,361,876	4,450,299	3,904,690	(545,609)
Total Certificated Salaries	36,468,302	35,947,038	34,694,078	(1,252,960)
Classified Salaries				
2100 Instructional Tutors	2,427,223	2,415,132	2,165,596	(249,536)
2200 Classified Support	5,159,394	5,307,842	5,019,837	(288,005)
2300 Supervisors/Administrators	679,375	696,717	721,740	25,023
2400 Clerical	3,012,094	3,078,182	2,544,278	(533,904)
2900 Other Classified	1,029,421	1,096,960	885,847	(211,113)
Total Classified Salaries	12,307,507	12,594,833	11,337,298	(1,257,535)



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

EXPENDITURES	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Employee Benefits				
3100 State Teachers Retirement	10,994,128	9,350,573	9,242,560	(108,013)
3200 Public Employees Retirement	2,606,607	2,296,773	2,311,700	14,927
3300 Social Security	1,403,483	1,502,367	1,419,707	(82,660)
3400 Health, Vision, and Dental	7,297,410	7,435,175	6,644,642	(790,533)
3500 State Unemployment Insurance	23,686	23,926	25,225	1,299
3600 Workers' Compensation Insuranc	1,157,171	1,235,009	1,114,547	(120,462)
3700 Retiree Benefits	368,270	390,000	400,000	10,000
3900 Other Benefits	0	0	0	0
Total Employee Benefits	23,850,755	22,233,823	21,158,381	(1,075,442)
Total Personnel Costs	72,626,564	70,775,694	67,189,757	(3,585,937)



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

EXPENDITURES	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Books and Supplies				
4100 Textbooks	70,247	198,144	335,000	136,856
4200 Books Other Than Textbooks	505,138	244,398	355,354	110,956
4300 Materials & Supplies	3,609,144	3,855,114	4,066,815	211,701
4400 Non-Capitalized Equipment	1,527,602	1,489,870	1,589,047	99,177
Total Books and Supplies	5,712,131	5,787,526	6,346,216	558,690
Services and Other Operating Costs				
5100 Subagreements for Services	53,607	73,460	63,500	(9,960)
5200 Travel and Conference	367,816	348,444	76,850	(271,594)
5300 Dues and Memberships	27,597	70,606	29,320	(41,286)
5400 Accident and Liability Insurance	543,091	589,886	590,000	114
5500 Utilities and Housekeeping Services	1,020,230	823,191	855,000	31,809
5600 Rentals, Leases, and Repairs	1,240,056	1,266,359	925,450	(340,909)
5700 Direct Costs for Interprogram Services	6,496	21,294	10,871	(10,423)
5800 Other Services and Operating Costs	3,107,713	3,964,635	2,767,323	(1,197,312)
5900 Communications	166,643	161,586	153,000	(8,586)
Total Services and Other Operating C	6,533,249	7,319,461	5,471,314	(1,848,147)

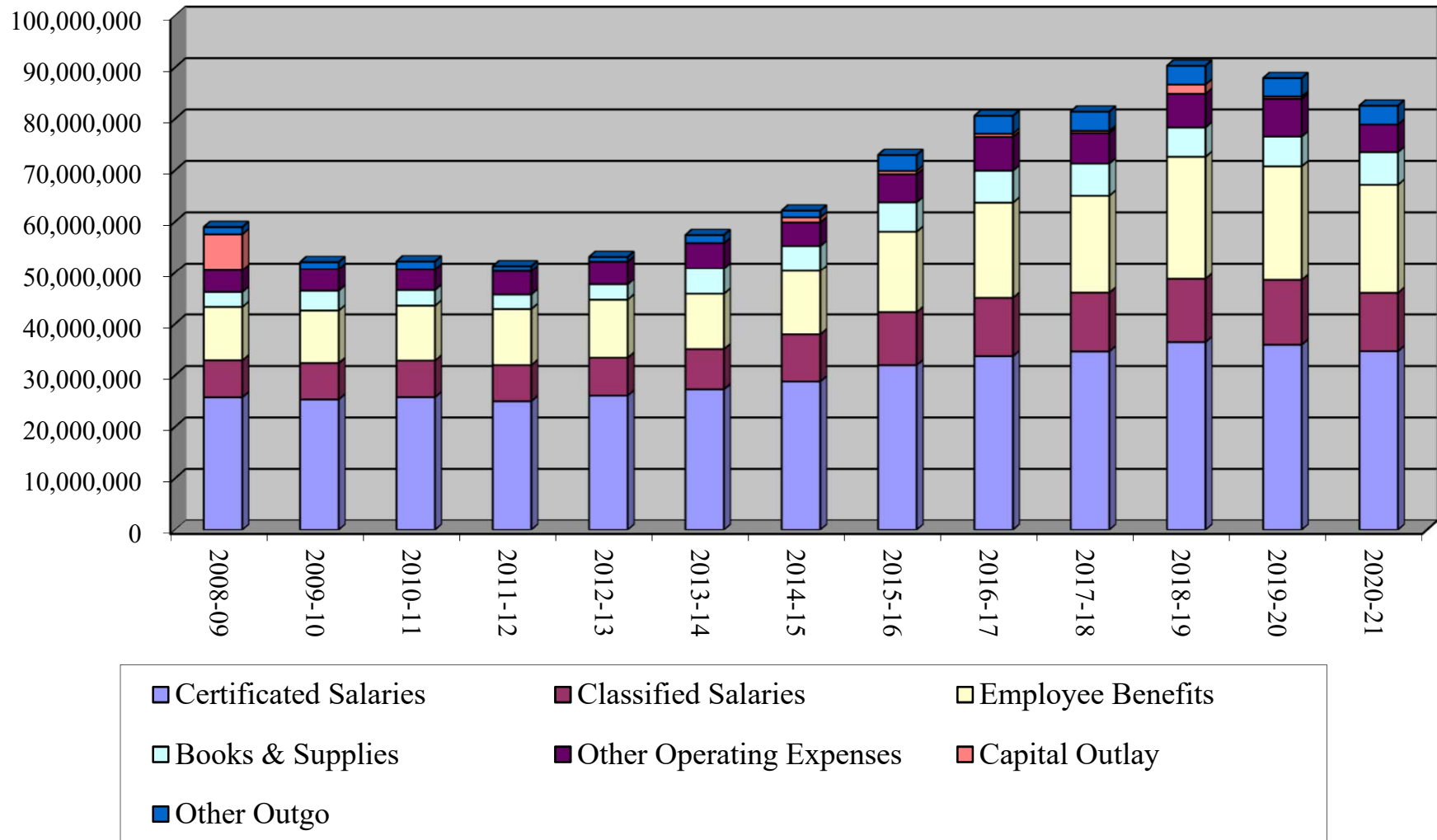


**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

EXPENDITURES	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Capital Outlay				
6100 Sites and Improvements	0	0	0	0
6200 Buildings and Improvements	1,804,050	413,260	0	(413,260)
6400 New Equipment	0	18,100	3,000	(15,100)
6500 Replacement Equipment	0	40,614	0	(40,614)
Total Capital Outlay	1,804,050	471,974	3,000	(468,974)
Other Outgo				
7142 Other Tuition & Excess Costs	745,989	859,386	918,200	58,814
7222 Transfer of Apportionments	0	0	0	0
7223 Transfers to JPAs	614,776	510,389	550,000	39,611
7300 Interprogram/fund Indirect Costs	(149,034)	(129,747)	(145,202)	(15,455)
7615 Interfund Transfers Out	58,669	0	0	0
7439 Debt Service	2,377,476	2,334,300	2,331,000	(3,300)
Total Other Outgo	3,647,876	3,574,328	3,653,998	79,670
TOTAL EXPENDITURES	90,323,870	87,928,983	82,664,285	(5,264,698)

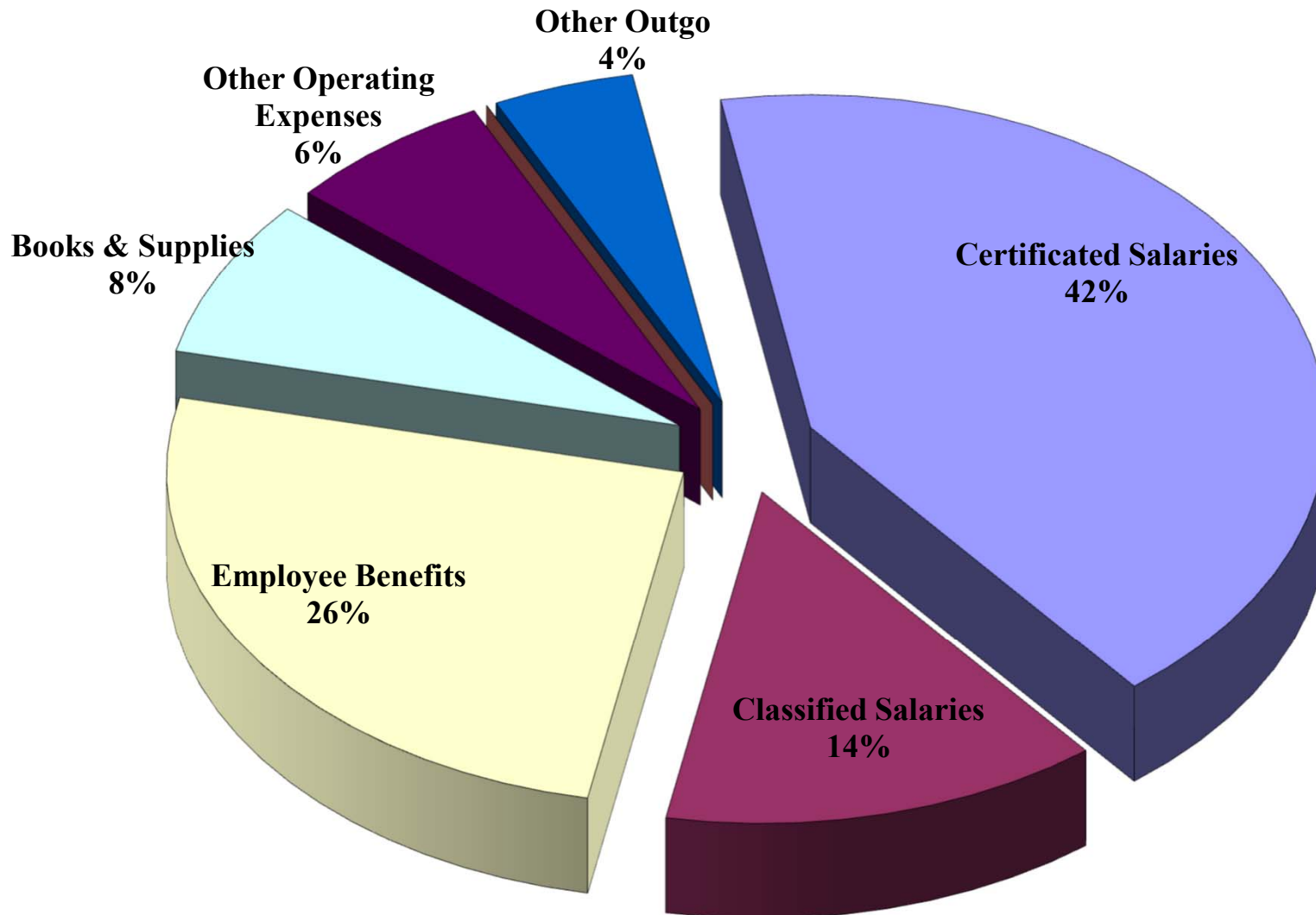


Selma Unified School District 2020-21 General Fund Expenditures





**Selma Unified School District
2020-21 General Fund Expenditures**



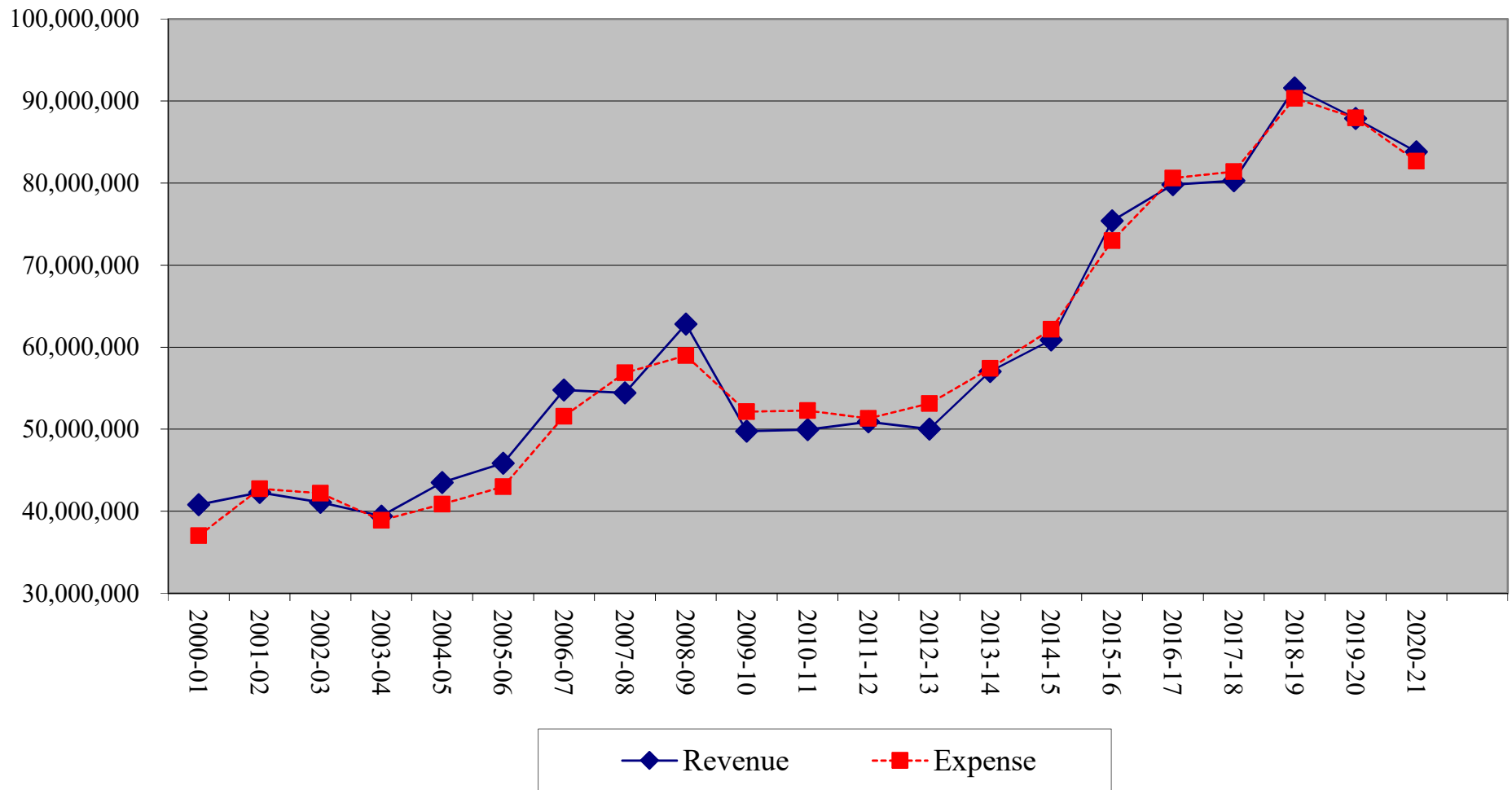


**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

ENDING BALANCE	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
Surplus (or Deficit)	1,261,461	(68,267)	1,151,272	1,219,539
July 1 Beginning Balance	3,816,750	5,079,066	5,010,799	(68,267)
Audit Adjustments	855	0	0	0
Other Restatements	0	0	0	0
Adjusted Beginning Balance	3,817,605	5,079,066	5,010,799	(68,267)
Components of Ending Balance				
Restricted	1,352,782	44,356	44,357	1
Appropriated	0	0	0	0
Unappropriated	3,726,284	4,966,443	6,117,714	1,151,271
JUNE 30 ENDING BALANCE	5,079,066	5,010,799	6,162,071	1,151,272

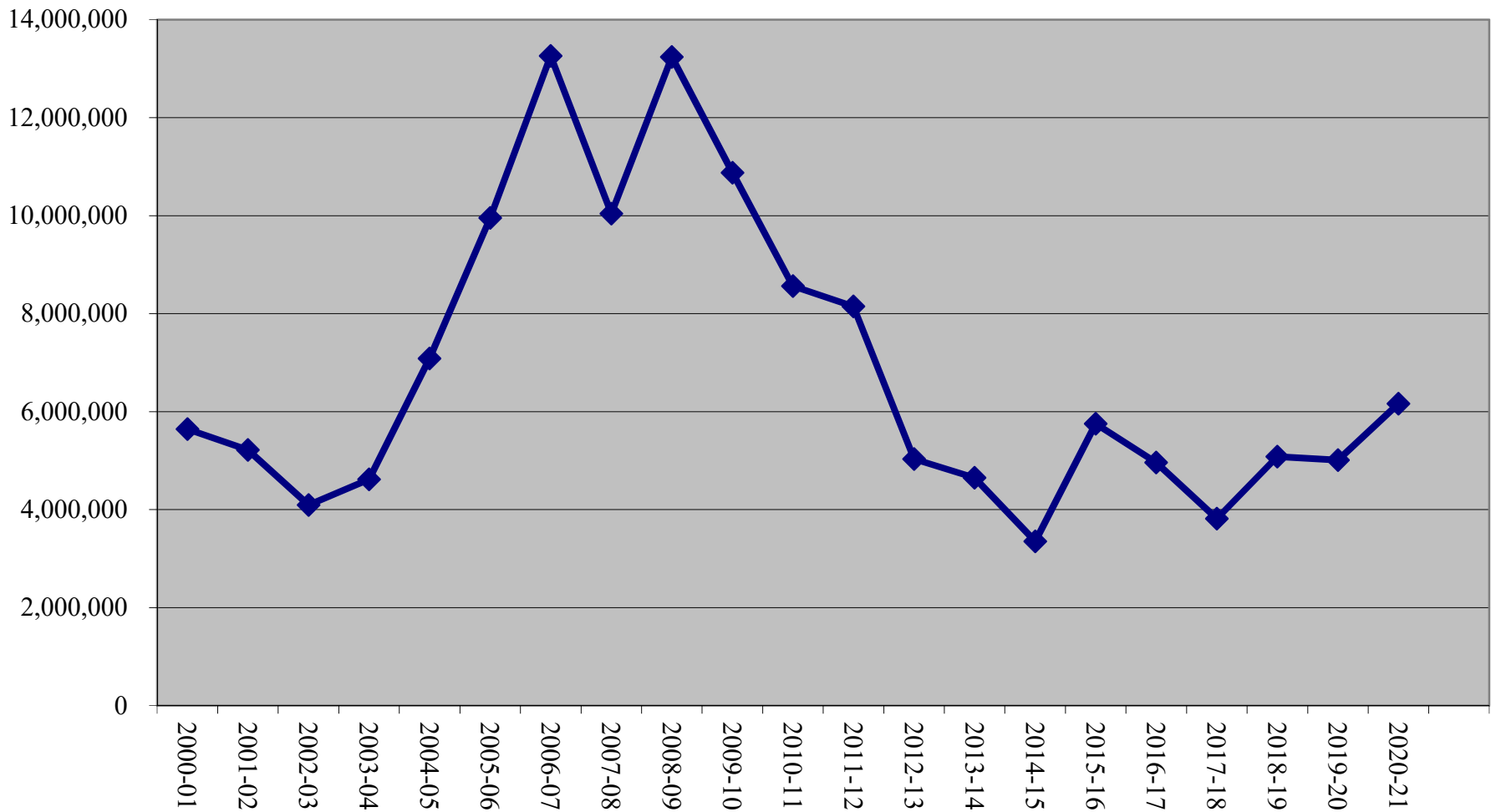


Selma Unified School District General Fund Ending Balance





Selma Unified School District General Fund Ending Balance





**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

ENDING BALANCE	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
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COMPONENTS OF ENDING BALANCE:

Assets:

Cash	7,634,379			
Revolving Fund	5,000			
Cash with Fiscal Agent	0			
Accounts Receivable	4,549,347			
Due from Other Funds	526,724			
Stores	3,455			
Prepaid Expense	0			
TOTAL ASSETS	12,718,905			



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

	2018-19	2019-20	2020-21	Difference
ENDING BALANCE	Actual	Approved	Proposed	
Liabilities:				
Accounts Payable	7,561,544			
Due to Other Funds	24,056			
Deferred Revenue	54,239			
Current Loans	0			
TOTAL LIABILITIES	7,639,839			
JUNE 30 ENDING BALANCE	5,079,066			

SELMA UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET BY PROGRAM

UNRESTRICTED PROGRAMS					
			2019-20	2020-21	Change
00000	UNRESTRICTED				
	0000	Unspecified	38,885,535	41,099,888	2,214,353
	0001	Admin - Board / Superintendent	120,298	114,831	(5,467)
	0002	Admin - Business	297,104	226,070	(71,034)
	0003	Admin - Insurance Reserve	7,199	-	(7,199)
	0004	Property & Liability Premiums	598,355	590,000	(8,355)
	0010	Central Data Processing	1,129,324	1,240,735	111,411
	0013	Classroom Furnishings	1,000	-	(1,000)
	0028	Grounds	621,844	476,310	(145,534)
	0031	Medi-Cal Reimbursed Health Svcs	120,000	130,170	10,170
	0032	Home & Hospital Instruction	57,070	57,070	-
	0034	Independent Study	474,021	488,696	14,675
	0036	Instructional Admin - Curriculum	93,693	30,389	(63,304)
	0038	Instructional Media	86,886	79,896	(6,990)
	0040	Mail Delivery	-	-	-
	0043	Music	94,813	95,000	187
	0044	MCJROTC	70,000	16,000	(54,000)
	0047	Outdoor Ed	86,330	-	(86,330)
	0051	Plant Operations	1,728,194	1,618,120	(110,074)
	0052	Print Shop	63,317	75,029	11,712
	0056	Pupil Services	232,687	188,456	(44,231)
	0059	Retiree Benefits	390,000	400,000	10,000
	0066	Warehouse	121,354	117,712	(3,642)
	0074	Standardized Testing	58,083	63,368	5,285
	0075	Health Services - General Fund	379,183	283,960	(95,223)
	0076	Schedule C - General Fund	504,343	460,586	(43,757)
	0077	Substitutes for Sites - General Fund	805,452	864,840	59,388
	0078	SHS Athletic Program	120,000	120,000	-
	0079	Use of Facilities	15,107	9,904	(5,203)
	0081	SHS Farm Program	3,625	5,000	1,375
	0084	Assistant Sup of Ed Services	29,989	-	(29,989)
	0100	Base Site Allotment	558,626	522,270	(36,356)
	0202	SHS Health Education	63,500	63,500	-
	0204	ALMS Athletic Program	30,000	30,000	-
	0208	Legal Expenses	26,000	26,000	-

SELMA UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET BY PROGRAM

UNRESTRICTED PROGRAMS (cont.)					
			2019-20	2020-21	Change
	0210	MAA Funds	16,809	18,500	1,691
	0212	Clear Administrative Services Credential	29,770	-	(29,770)
	0214	Elementary Sports	3,000	3,000	-
	0300	PG&E Scholarships	500	-	(500)
	0305	Textbooks	248,068	250,000	1,932
	0313	Transportation	2,448,214	2,160,812	(287,402)
	0316	Kaiser Grant	50,000	-	(50,000)
	0322	Positive Behavior Intervention & Support	6,779	-	(6,779)
	2500	Book Fair Money	44,611	37,500	(7,111)
	2600	Fundraising	73,942	-	(73,942)
	2610	Selma Public Education Foundation	15,037	-	(15,037)
	4025	School Safety	-	-	-
	7130	Asst Sup Personnel	133,270	98,371	(34,899)
	9143	SHS All-weather Track	100,000	-	(100,000)
	9144	SHS Manufacturing Class	7,492	-	(7,492)
	9240	Garfield Library	34,800	-	(34,800)
	9500	Roosevelt Parking Lot	275,460	-	(275,460)
	9752	District Office Addition	225,980	-	(225,980)
	9756	Jackson New Restroom	7,034	-	(7,034)
00000		TOTAL RESOURCE 00000	51,593,698	52,061,983	468,285
OTHER UNRESTRICTED STATE PROGRAMS					
			2019-20	2020-21	Change
	00020	TRAN Holding	38,300	52,000	13,700
	06350	ROC/P Apportionment	552,762	573,872	21,110

SELMA UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET BY PROGRAM

LCFF SUPPLEMENTAL/CONCENTRATION					
			2019-20	2020-21	Change
09000	Local Control Funding Formula Supplemental/Concentration Grants				
0206	Doctors Academy		179,000	178,359	(641)
0306	Beginning Teacher Support		342,950	30,514	(312,436)
0322	Positive Behavior Intervention & Support		43,221	-	(43,221)
4005	Visual & Performing Arts		286,322	250,000	(36,322)
4006	LCFF Pre-Service Prof. Devt. Days		420,000	420,000	-
4007	TK - 6 Physical Education		786,078	468,166	(317,912)
4008	TK Supplies		2,000	2,000	-
4009	Student Assessments		15,000	15,000	-
4010	Curriculum & Instruction		561,187	410,943	(150,244)
4011	Academic Coaches		1,098,181	726,566	(371,615)
4012	Electives		1,074,397	807,521	(266,876)
4013	Library/Media		1,538,109	1,045,455	(492,654)
4014	Program Managers		1,809,204	1,472,000	(337,204)
4015	Site Technology		294,874	300,000	5,126
4016	Counseling & Support		1,425,177	1,191,970	(233,207)
4017	Classroom Aides		597,313	563,367	(33,946)
4018	LCAP Administration		165,292	153,353	(11,939)
4019	Student Assessment		210,135	-	(210,135)
4020	Student Health		458,567	267,074	(191,493)
4021	Intervention		1,665,911	1,429,650	(236,261)
4025	School Safety		520,499	440,594	(79,905)
4030	Site Supplemental/Concentration		681,803	642,388	(39,415)
4035	Professional Development		250,000	-	(250,000)
4040	Additional Library Services		-	-	-
4043	LCFF K-6 Summer School		120,000	120,000	-
4045	LCFF 7-12 Summer School		280,000	280,000	-
4050	After School Intervention		103,000	-	(103,000)
4055	Site Library Materials		155,354	105,354	(50,000)
4060	Parent Involvement		45,000	-	(45,000)
09000	TOTAL Local Control Funding Formula Supplemental/Concentration Grants		15,128,574	11,320,274	(3,808,300)

SELMA UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET BY PROGRAM

FEDERAL PROGRAMS					
			2019-20	2020-21	Change
30100	Title I		3,304,179	3,000,000	(304,179)
30600	Migrant Ed- Regular		204,858	160,000	(44,858)
30610	Migrant Ed-Summer		65,949	64,844	(1,105)
31100	Title I Even Start		6,000	-	(6,000)
31820	ESSA School Improvement		163,929	-	(163,929)
33100	Special Ed - PL101-476		1,586,285	1,468,043	(118,242)
33150	Special Ed-IDEA Basic Grant Entl.		46,529	47,089	560
35500	Vocational Programs-Voc & Appl Secondary & Ad		78,929	79,000	71
40350	NCLB Title II Part A Improv Tchr Quality Local Gr		601,246	290,000	(311,246)
41240	Title IV NCLB Part B 21st Century Learning Cente		450,674	408,166	(42,508)
41270	ESSA Title IV		224,759	224,759	-
42010	Title III Immigrant Education Program		28,227	14,000	(14,227)
42030	Title III Limited English Proficiency		275,198	177,999	(97,199)
RESTRICTED STATE PROGRAMS					
			2019-20	2020-21	Change
60100	After School Education & Safety		1,128,528	547,073	(581,455)
62300	California Clean Energy Program		7,700	-	(7,700)
63000	Lottery: Instructional Materials		116,802	400,000	283,198
63870	Career Technical Education Incentive Grant		81,086		(81,086)
63880	Strong Workforce Program		83,938	193,104	109,166
65000	Special Education		6,384,855	6,236,748	(148,107)
65120	Special Education - Mental Health		484,711	421,011	(63,700)
65200	Special Education-Project Workability		44,483	44,482	(1)
70100	Agricultural Vocational Education		18,330	14,161	(4,169)
75100	Low-Performing Students Block Grant		2,353		(2,353)
76900	STRS On-Behalf Pension Expense		2,925,560	3,000,000	74,440
81500	Ongoing & Major Maintenance		2,225,209	1,865,678	(359,531)
		Total General Fund Expenses	87,853,651	82,664,286	(5,189,365)



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

ADULT EDUCATION FUND

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
INCOME				
State Allowance	538,905	16,800	0	(16,800)
Federal Basic Ed.	216,324	237,087	145,542	(91,545)
Other Local Revenues	0	530,178	476,435	(53,743)
Interest	15,673	7,739	0	(7,739)
Fees	0	0	0	0
Contributions from Restricted Funds	0	0	0	0
TOTAL INCOME	770,902	791,804	621,977	(169,827)



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

ADULT EDUCATION FUND

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
EXPENDITURES				
Certificated Salaries	359,663	331,339	149,203	(182,136)
Classified Salaries	76,921	119,332	105,212	(14,120)
Employee Benefits	110,020	124,635	79,328	(45,307)
Books and Supplies	36,557	157,993	19,840	(138,153)
Other Services	24,671	60,187	650	(59,537)
Capital Outlay	0	432,398	267,744	(164,654)
Interfund Transfer	0	0	0	0
Indirect Costs	14,785	14,000	0	(14,000)
TOTAL EXPENDITURES	622,617	1,239,884	621,977	(617,907)



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

ADULT EDUCATION FUND

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
SURPLUS (DEFICIT)	148,285	(448,080)	0	448,080
Beginning Balance	369,842	518,127	70,047	(448,080)
Audit Adjustments				
JUNE 30 ENDING BALANCE	518,127	70,047	70,047	0



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

CHILD NUTRITION FUND

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
INCOME				
Federal Child Nutrition Program	4,109,388	4,640,553	4,639,704	(849)
State Child Nutrition Program	365,504	261,900	260,002	(1,898)
Food Service Sales	300,845	357,000	357,003	3
Interest	10,809	6,397	0	(6,397)
Other Local Income	69,488	75,831	75,754	(77)
General Fund Contribution	58,669	0	0	0
TOTAL INCOME	4,914,703	5,341,681	5,332,463	(9,218)



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

CHILD NUTRITION FUND

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
EXPENDITURES				
Classified Salaries	1,695,440	1,652,173	1,608,227	(43,946)
Employee Benefits	869,869	801,282	775,689	(25,593)
Food & Other Food Service Supplies	47,710	186,449	312,406	125,957
Other Services	2,188,835	2,403,595	2,413,335	9,740
Equipment	19,211	77,694	77,604	(90)
Other Expenses	134,249	151,687	145,202	(6,485)
TOTAL EXPENDITURES	4,955,314	5,272,880	5,332,463	59,583



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

CHILD NUTRITION FUND

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
SURPLUS (DEFICIT)	(40,611)	68,801	0	(68,801)
Beginning Balance	814,401	773,790	842,591	68,801
Audit Adjustments	0			0
JUNE 30 ENDING BALANCE	773,790	842,591	842,591	0



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

DEFERRED MAINTENANCE FUND

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
INCOME				
State Allowance	0	0	0	0
Interest	0	0	0	0
General Fund Contribution	0	0	0	0
TOTAL INCOME	0	0	0	0
EXPENDITURES				
Other Supplies	0	0	0	0
Leases & Repairs	0	0	0	0
Other Services	0	0	0	0
Building & Improvements	0	0	0	0
Equipment Replacement	0	0	0	0
Other Interfund Transfers		0	0	
TOTAL EXPENDITURES	0	0	0	0
SURPLUS (DEFICIT)	0	0	0	0
Beginning Balance		0	0	0
Audit Adjustments	0	0	0	0
JUNE 30 ENDING BALANCE	0	0	0	0



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

SPECIAL RESERVE FUND

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
INCOME				
Interest	5,184	2,820	2,800	(20)
General Fund Contribution	0		0	0
TOTAL INCOME	5,184	2,820	2,800	(20)
EXPENDITURES				
Other Supplies	0	0	0	0
Leases & Repairs	0	0	0	0
Other Services	0	0	0	0
Building & Improvements	0	0	0	0
Interfund Transfers	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0
SURPLUS (DEFICIT)	5,184	2,820	2,800	(20)
Beginning Balance	246,212	251,396	254,216	2,820
Audit Adjustments	0			0
JUNE 30 ENDING BALANCE	251,396	254,216	257,016	2,800



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

RETIREE INSURANCE FUND

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
INCOME				
Interest	802	437	400	(37)
Interfund Transfers	0	0	0	0
TOTAL INCOME	802	437	400	(37)
EXPENDITURES				
Other Supplies	0	0	0	0
Leases & Repairs	0	0	0	0
Other Services	0	0	0	0
Building & Improvements	0	0	0	0
Interfund Transfers	1,800,000	0	0	0
TOTAL EXPENDITURES	1,800,000	0	0	0
SURPLUS (DEFICIT)	(1,799,198)	437	400	(37)
Beginning Balance	1,838,117	38,919	39,356	437
Audit Adjustments	0			0
JUNE 30 ENDING BALANCE	38,919	39,356	39,756	400



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

BUILDING FUND

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
INCOME				
Interest	207,541	178,286	100,000	(78,286)
Proceeds of Bond Sale	7,000,000	17,533,121	0	(17,533,121)
Interfund Transfers	0	774,780	0	(774,780)
TOTAL INCOME	7,207,541	18,486,187	100,000	(18,386,187)
EXPENDITURES				
Supplies	0	0	0	0
Leases & Repairs	0	0	0	0
Other Services	0	0	0	0
Building & Improvements	4,677,293	11,265,987	0	(11,265,987)
Interfund Transfers	0	0	0	0
TOTAL EXPENDITURES	4,677,293	11,265,987	0	(11,265,987)
SURPLUS (DEFICIT)	2,530,248	7,220,200	100,000	(7,120,200)
Beginning Balance	7,783,280	10,313,528	17,533,703	7,220,175
Audit Adjustments	0	(25)		25
JUNE 30 ENDING BALANCE	10,313,528	17,533,703	17,633,703	100,000



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

DEVELOPER FEES FUND

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
INCOME				
Interest	2,539	1,623	1,500	(123)
Other Local Income	137,073	131,691	150,000	18,309
Interfund Transfers	0	0		0
Proceeds from Capital Lease	0	0		0
TOTAL INCOME	139,612	133,314	151,500	18,186
EXPENDITURES				
Supplies	0	0		0
Leases & Repairs	0	0		0
Other Services	0	1,623		(1,623)
Capital Outlay	0	0		0
Debt Service	0	0	300,000	300,000
TOTAL EXPENDITURES	0	1,623	300,000	298,377
SURPLUS (DEFICIT)	139,612	131,691	(148,500)	(280,191)
Beginning Balance	0	139,612	271,303	131,691
Audit Adjustments	0	0	0	0
JUNE 30 ENDING BALANCE	139,612	271,303	122,803	(148,500)



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

COUNTY SCHOOLS FACILITIES FUND

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
INCOME				
Interest	2,531	5,537	2,500	(3,037)
Other Local Income	0	0		0
Other Interfund Transfers	0	0		
TOTAL INCOME	<u>2,531</u>	<u>5,537</u>	<u>2,500</u>	<u>(3,037)</u>
EXPENDITURES				
Other Services	0	0	0	0
Improvement of Sites	0	0	0	0
Improvement of Buildings	0	0	0	0
Equipment	0	0	0	0
Interfund Transfers	1,100,000	0	0	0
TOTAL EXPENDITURES	<u>1,100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
SURPLUS (DEFICIT)	(1,097,469)	5,537	2,500	(3,037)
Beginning Balance	1,231,082	133,613	139,150	5,537
Other Adjustments	0			0
JUNE 30 ENDING BALANCE	133,613	139,150	141,650	2,500



**SELMA UNIFIED SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
JUNE 30, 2020**

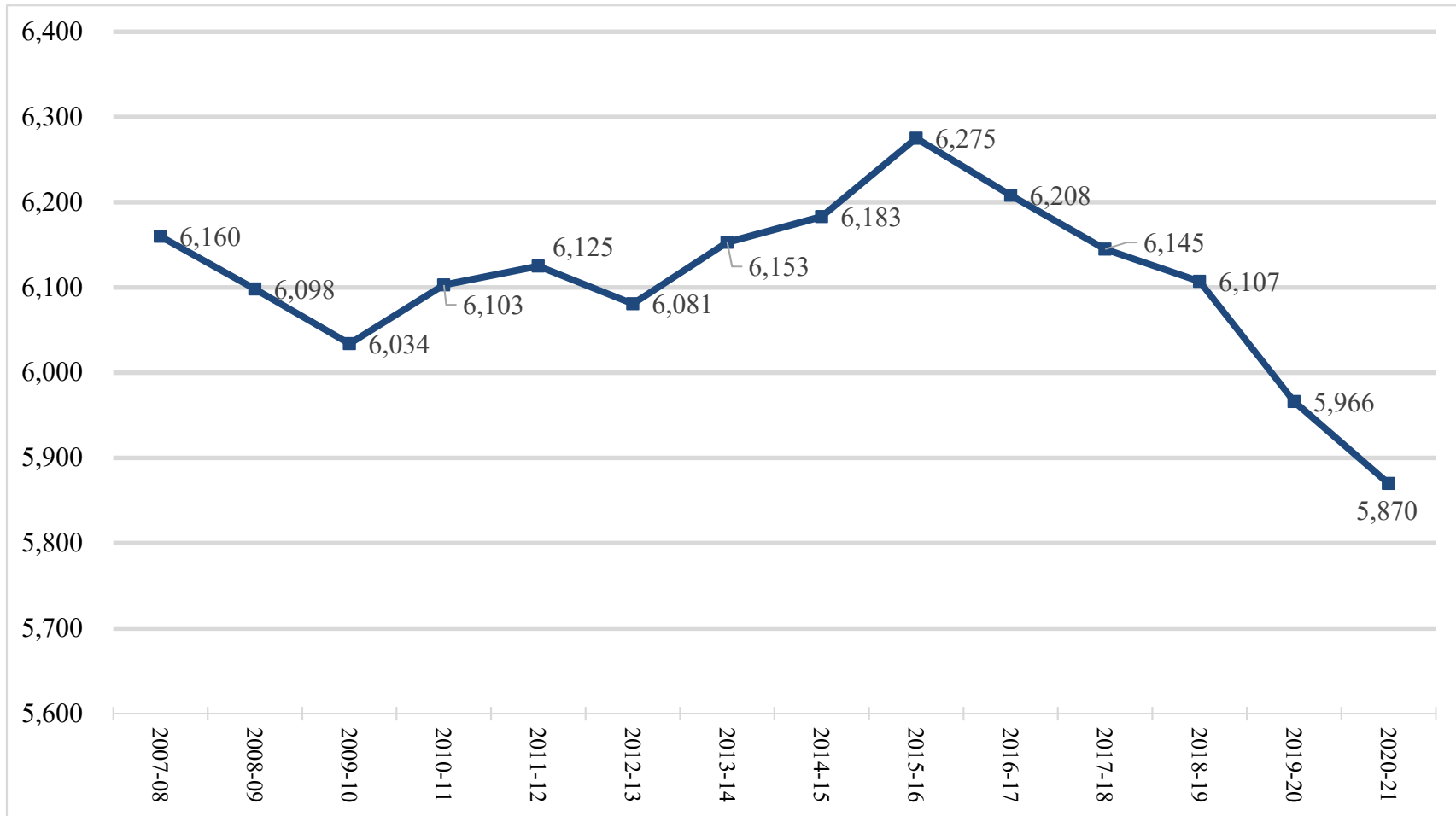
BOND INTEREST & REDEMPTION FUND

	2018-19 Actual	2019-20 Approved	2020-21 Proposed	Difference
INCOME				
Interest	31,014	15,969	15,387	(582)
Local Income	2,415,161	6,327,190	6,322,808	(4,382)
TOTAL INCOME	2,446,175	6,343,159	6,338,195	(4,964)
EXPENDITURES				
Bond Redemptions	2,304,330	3,002,136	2,923,168	(78,968)
Other Debt Service	0	0		0
TOTAL EXPENDITURES	2,304,330	3,002,136	2,923,168	(78,968)
SURPLUS (DEFICIT)	141,845	3,341,023	3,415,027	74,004
Beginning Balance	2,291,713	2,433,558	5,774,581	3,341,023
Other Adjustments	0			0
JUNE 30 ENDING BALANCE	2,433,558	5,774,581	9,189,608	3,415,027



Average Daily Attendance

**Selma Unified School District
Average Daily Attendance**



ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 3036 Thompson Ave, Selma CA 93662

Date: June 22, 2020

Place: 3125 Wright St., Selma, CA 93662

Date: June 30, 2020

Time: 6:00 p.m.

Adoption Date: June 30, 2020

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Larry Teixeira

Telephone: 559-898-6500

Title: Assistant Superintendent Business Services

E-mail: lteixeira@selmausd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				Dec 15, 2020
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	70,395,966.00	0.00	70,395,966.00	69,488,666.00	0.00	69,488,666.00	-1.3%
2) Federal Revenue		8100-8299	0.00	6,834,567.66	6,834,567.66	0.00	5,933,901.00	5,933,901.00	-13.2%
3) Other State Revenue		8300-8599	1,949,253.79	5,186,030.41	7,135,284.20	1,270,000.00	4,294,571.81	5,564,571.81	-22.0%
4) Other Local Revenue		8600-8799	1,100,775.45	2,156,872.31	3,257,647.76	480,750.00	1,897,668.00	2,378,418.00	-27.0%
5) TOTAL, REVENUES			73,445,995.24	14,177,470.38	87,623,465.62	71,239,416.00	12,126,140.81	83,365,556.81	-4.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	30,456,952.76	5,418,345.17	35,875,297.93	29,713,223.00	4,980,853.58	34,694,076.58	-3.3%
2) Classified Salaries		2000-2999	9,702,874.35	2,937,880.02	12,640,754.37	8,739,907.41	2,597,391.78	11,337,299.19	-10.3%
3) Employee Benefits		3000-3999	16,225,365.19	6,029,910.70	22,255,275.89	15,281,614.14	5,876,766.97	21,158,381.11	-4.9%
4) Books and Supplies		4000-4999	3,098,073.36	3,022,453.89	6,120,527.25	3,153,137.00	3,193,078.62	6,346,215.62	3.7%
5) Services and Other Operating Expenditures		5000-5999	4,826,985.35	2,426,766.80	7,253,752.15	4,142,947.29	1,328,366.82	5,471,314.11	-24.6%
6) Capital Outlay		6000-6999	489,173.91	25,800.00	514,973.91	0.00	3,000.00	3,000.00	-99.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,500,875.00	203,200.00	3,704,075.00	3,596,000.00	203,200.00	3,799,200.00	2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(720,619.39)	554,932.00	(165,687.39)	(618,702.00)	473,500.00	(145,202.00)	-12.4%
9) TOTAL, EXPENDITURES			67,579,680.53	20,619,288.58	88,198,969.11	64,008,126.84	18,656,157.77	82,664,284.61	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,866,314.71	(6,441,818.20)	(575,503.49)	7,231,289.16	(6,530,016.96)	701,272.20	-221.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,793.07	0.00	39,793.07	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	449,360.00	0.00	449,360.00	450,000.00	0.00	450,000.00	0.1%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,341,059.59)	6,341,059.59	0.00	(6,530,016.96)	6,530,016.96	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,851,906.52)	6,341,059.59	489,153.07	(6,080,016.96)	6,530,016.96	450,000.00	-8.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,408.19	(100,758.61)	(86,350.42)	1,151,272.20	0.00	1,151,272.20	-1433.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	4,051,185.34	1,045,964.11	5,097,149.45	4,065,593.53	945,205.50	5,010,799.03	-1.7%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			4,051,185.34	1,045,964.11	5,097,149.45	4,065,593.53	945,205.50	5,010,799.03	-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)									
			4,051,185.34	1,045,964.11	5,097,149.45	4,065,593.53	945,205.50	5,010,799.03	-1.7%
2) Ending Balance, June 30 (E + F1e)									
			4,065,593.53	945,205.50	5,010,799.03	5,216,865.73	945,205.50	6,162,071.23	23.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores									
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items									
		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	945,205.50	945,205.50	0.00	945,205.50	945,205.50	0.0%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount									
		9790	4,065,593.53	0.00	4,065,593.53	5,216,865.73	0.00	5,216,865.73	28.3%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	53,835,906.00	0.00	53,835,906.00	55,820,277.00	0.00	55,820,277.00	3.7%
Education Protection Account State Aid - Current Year		8012	10,422,670.00	0.00	10,422,670.00	7,668,389.00	0.00	7,668,389.00	-26.4%
State Aid - Prior Years		8019	(455,682.00)	0.00	(455,682.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	51,225.00	0.00	51,225.00	46,617.00	0.00	46,617.00	-9.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	5,448,383.00	0.00	5,448,383.00	4,958,280.00	0.00	4,958,280.00	-9.0%
Unsecured Roll Taxes		8042	258,142.00	0.00	258,142.00	234,921.00	0.00	234,921.00	-9.0%
Prior Years' Taxes		8043	24,666.00	0.00	24,666.00	22,447.00	0.00	22,447.00	-9.0%
Supplemental Taxes		8044	180,939.00	0.00	180,939.00	164,663.00	0.00	164,663.00	-9.0%
Education Revenue Augmentation Fund (ERAF)		8045	(155,085.00)	0.00	(155,085.00)	(141,134.00)	0.00	(141,134.00)	-9.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	783,046.00	0.00	783,046.00	712,608.00	0.00	712,608.00	-9.0%
Penalties and Interest from Delinquent Taxes		8048	1,207.00	0.00	1,207.00	1,098.00	0.00	1,098.00	-9.0%
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	549.00	0.00	549.00	500.00	0.00	500.00	-8.9%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			70,395,966.00	0.00	70,395,966.00	69,488,666.00	0.00	69,488,666.00	-1.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			70,395,966.00	0.00	70,395,966.00	69,488,666.00	0.00	69,488,666.00	-1.3%
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	1,471,531.00	1,471,531.00	0.00	1,468,043.00	1,468,043.00	-0.2%
Special Education Discretionary Grants		8182	0.00	46,729.00	46,729.00	0.00	47,089.00	47,089.00	0.8%
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	275,701.80	275,701.80	0.00	224,844.00	224,844.00	-18.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,303,760.00	3,303,760.00		3,000,000.00	3,000,000.00	-9.2%
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		601,246.69	601,246.69		290,000.00	290,000.00	-51.8%
Title III, Part A, Immigrant Student Program	4201	8290		28,226.88	28,226.88		14,000.00	14,000.00	-50.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		189,000.00	189,000.00		178,000.00	178,000.00	-5.8%
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		839,443.29	839,443.29		632,925.00	632,925.00	-24.6%
Career and Technical Education	3500-3599	8290		78,929.00	78,929.00		79,000.00	79,000.00	0.1%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	6,834,567.66	6,834,567.66	0.00	5,933,901.00	5,933,901.00	-13.2%
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		113,842.00	113,842.00		0.00	0.00	-100.0%
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	252,686.00	0.00	252,686.00	250,000.00	0.00	250,000.00	-1.1%
Lottery - Unrestricted and Instructional Materials		8560	903,071.45	450,661.00	1,353,732.45	900,000.00	400,000.00	1,300,000.00	-4.0%
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		1,128,530.00	1,128,530.00		547,073.00	547,073.00	-51.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	793,496.34	3,492,997.41	4,286,493.75	120,000.00	3,347,498.81	3,467,498.81	-19.1%
TOTAL, OTHER STATE REVENUE			1,949,253.79	5,186,030.41	7,135,284.20	1,270,000.00	4,294,571.81	5,564,571.81	-22.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	162,353.92	0.00	162,353.92	125,000.00	0.00	125,000.00	-23.0%
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	64,250.00	0.00	64,250.00	0.00	0.00	0.00	-100.0%
Interest		8660	88,300.00	0.00	88,300.00	88,300.00	0.00	88,300.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	93,855.69	93,855.69	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	785,871.53	13,442.62	799,314.15	267,450.00	0.00	267,450.00	-66.5%
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		2,049,574.00	2,049,574.00		1,897,668.00	1,897,668.00	-7.4%
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			1,100,775.45	2,156,872.31	3,257,647.76	480,750.00	1,897,668.00	2,378,418.00	-27.0%
TOTAL, REVENUES			73,445,995.24	14,177,470.38	87,623,465.62	71,239,416.00	12,126,140.81	83,365,556.81	-4.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	24,879,428.46	4,695,784.35	29,575,212.81	24,586,169.00	4,281,176.40	28,867,345.40	-2.4%
Certificated Pupil Support Salaries		1200	1,398,315.43	538,174.82	1,936,490.25	1,386,089.00	535,952.18	1,922,041.18	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,178,470.32	184,386.00	4,362,856.32	3,740,965.00	163,725.00	3,904,690.00	-10.5%
Other Certificated Salaries		1900	738.55	0.00	738.55	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			30,456,952.76	5,418,345.17	35,875,297.93	29,713,223.00	4,980,853.58	34,694,076.58	-3.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	967,445.64	1,461,705.87	2,429,151.51	904,926.54	1,260,670.21	2,165,596.75	-10.8%
Classified Support Salaries		2200	4,274,140.18	1,040,549.01	5,314,689.19	4,068,512.87	951,324.09	5,019,836.96	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	526,984.00	171,743.72	698,727.72	542,378.00	179,361.96	721,739.96	3.3%
Clerical, Technical and Office Salaries		2400	2,890,638.94	208,071.13	3,098,710.07	2,392,793.00	151,485.52	2,544,278.52	-17.9%
Other Classified Salaries		2900	1,043,665.59	55,810.29	1,099,475.88	831,297.00	54,550.00	885,847.00	-19.4%
TOTAL, CLASSIFIED SALARIES			9,702,874.35	2,937,880.02	12,640,754.37	8,739,907.41	2,597,391.78	11,337,299.19	-10.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,488,619.03	3,857,554.98	9,346,174.01	5,355,318.00	3,887,242.51	9,242,560.51	-1.1%
PERS		3201-3202	1,754,018.41	564,885.44	2,318,903.85	1,764,621.03	547,078.79	2,311,699.82	-0.3%
OASDI/Medicare/Alternative		3301-3302	1,203,187.52	304,806.16	1,507,993.68	1,137,694.06	282,012.74	1,419,706.80	-5.9%
Health and Welfare Benefits		3401-3402	6,351,807.92	1,084,142.70	7,435,950.62	5,673,532.00	971,110.00	6,644,642.00	-10.6%
Unemployment Insurance		3501-3502	20,118.17	4,243.00	24,361.17	19,172.79	6,051.94	25,224.73	3.5%
Workers' Compensation		3601-3602	1,017,614.14	214,278.42	1,231,892.56	931,276.26	183,270.99	1,114,547.25	-9.5%
OPEB, Allocated		3701-3702	390,000.00	0.00	390,000.00	400,000.00	0.00	400,000.00	2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,225,365.19	6,029,910.70	22,255,275.89	15,281,614.14	5,876,766.97	21,158,381.11	-4.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	115,489.55	82,653.77	198,143.32	135,000.00	200,000.00	335,000.00	69.1%
Books and Other Reference Materials		4200	227,127.52	17,505.00	244,632.52	185,354.00	170,000.00	355,354.00	45.3%
Materials and Supplies		4300	1,984,007.06	2,196,250.01	4,180,257.07	2,068,283.00	1,998,531.78	4,066,814.78	-2.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	771,449.23	724,083.11	1,495,532.34	764,500.00	824,546.84	1,589,046.84	6.3%
Food		4700	0.00	1,962.00	1,962.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,098,073.36	3,022,453.89	6,120,527.25	3,153,137.00	3,193,078.62	6,346,215.62	3.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	73,460.00	0.00	73,460.00	63,500.00	0.00	63,500.00	-13.6%
Travel and Conferences		5200	168,802.91	157,193.67	325,996.58	44,350.00	32,500.00	76,850.00	-76.4%
Dues and Memberships		5300	48,962.10	19,029.00	67,991.10	27,820.00	1,500.00	29,320.00	-56.9%
Insurance		5400 - 5450	589,886.00	0.00	589,886.00	590,000.00	0.00	590,000.00	0.0%
Operations and Housekeeping Services		5500	823,190.79	0.00	823,190.79	855,000.00	0.00	855,000.00	3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	792,156.17	467,490.83	1,259,647.00	600,650.00	324,800.00	925,450.00	-26.5%
Transfers of Direct Costs		5710	(25,073.56)	25,073.56	0.00	(18,290.00)	18,290.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,949.83	7,002.75	17,952.58	10,871.29	0.00	10,871.29	-39.4%
Professional/Consulting Services and Operating Expenditures		5800	2,182,825.51	1,750,046.99	3,932,872.50	1,817,046.00	950,276.82	2,767,322.82	-29.6%
Communications		5900	161,825.60	930.00	162,755.60	152,000.00	1,000.00	153,000.00	-6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,826,985.35	2,426,766.80	7,253,752.15	4,142,947.29	1,328,366.82	5,471,314.11	-24.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	448,560.16	7,700.00	456,260.16	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	18,100.00	18,100.00	0.00	3,000.00	3,000.00	-83.4%
Equipment Replacement		6500	40,613.75	0.00	40,613.75	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			489,173.91	25,800.00	514,973.91	0.00	3,000.00	3,000.00	-99.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	203,200.00	203,200.00	715,000.00	203,200.00	918,200.00	351.9%
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	1,166,575.00	0.00	1,166,575.00	550,000.00	0.00	550,000.00	-52.9%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	585,500.00	0.00	585,500.00	556,000.00	0.00	556,000.00	-5.0%
Other Debt Service - Principal		7439	1,748,800.00	0.00	1,748,800.00	1,775,000.00	0.00	1,775,000.00	1.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,500,875.00	203,200.00	3,704,075.00	3,596,000.00	203,200.00	3,799,200.00	2.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(554,932.00)	554,932.00	0.00	(473,500.00)	473,500.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(165,687.39)	0.00	(165,687.39)	(145,202.00)	0.00	(145,202.00)	-12.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(720,619.39)	554,932.00	(165,687.39)	(618,702.00)	473,500.00	(145,202.00)	-12.4%
TOTAL, EXPENDITURES			67,579,680.53	20,619,288.58	88,198,969.11	64,008,126.84	18,656,157.77	82,664,284.61	-6.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	39,793.07	0.00	39,793.07	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			39,793.07	0.00	39,793.07	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	449,360.00	0.00	449,360.00	450,000.00	0.00	450,000.00	0.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			449,360.00	0.00	449,360.00	450,000.00	0.00	450,000.00	0.1%
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	(6,341,059.59)	6,341,059.59	0.00	(6,530,016.96)	6,530,016.96	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			(6,341,059.59)	6,341,059.59	0.00	(6,530,016.96)	6,530,016.96	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,851,906.52)	6,341,059.59	489,153.07	(6,080,016.96)	6,530,016.96	450,000.00	-8.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	70,395,966.00	0.00	70,395,966.00	69,488,666.00	0.00	69,488,666.00	-1.3%
2) Federal Revenue		8100-8299	0.00	6,834,567.66	6,834,567.66	0.00	5,933,901.00	5,933,901.00	-13.2%
3) Other State Revenue		8300-8599	1,949,253.79	5,186,030.41	7,135,284.20	1,270,000.00	4,294,571.81	5,564,571.81	-22.0%
4) Other Local Revenue		8600-8799	1,100,775.45	2,156,872.31	3,257,647.76	480,750.00	1,897,668.00	2,378,418.00	-27.0%
5) TOTAL, REVENUES			73,445,995.24	14,177,470.38	87,623,465.62	71,239,416.00	12,126,140.81	83,365,556.81	-4.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		38,666,911.01	11,822,642.38	50,489,553.39	37,362,881.15	10,545,548.80	47,908,429.95	-5.1%
2) Instruction - Related Services	2000-2999		9,604,427.02	645,098.28	10,249,525.30	8,690,714.12	618,432.47	9,309,146.59	-9.2%
3) Pupil Services	3000-3999		4,943,136.09	2,221,065.84	7,164,201.93	4,376,296.00	1,949,798.90	6,326,094.90	-11.7%
4) Ancillary Services	4000-4999		504,343.00	0.00	504,343.00	460,807.00	0.00	460,807.00	-8.6%
5) Community Services	5000-5999		500.00	0.00	500.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,234,136.75	3,480,492.00	7,714,628.75	4,211,326.57	3,473,500.00	7,684,826.57	-0.4%
8) Plant Services	8000-8999		6,087,051.66	2,246,790.08	8,333,841.74	5,258,102.00	1,865,677.60	7,123,779.60	-14.5%
9) Other Outgo	9000-9999	Except 7600-7699	3,539,175.00	203,200.00	3,742,375.00	3,648,000.00	203,200.00	3,851,200.00	2.9%
10) TOTAL, EXPENDITURES			67,579,680.53	20,619,288.58	88,198,969.11	64,008,126.84	18,656,157.77	82,664,284.61	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,866,314.71	(6,441,818.20)	(575,503.49)	7,231,289.16	(6,530,016.96)	701,272.20	-221.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,793.07	0.00	39,793.07	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	449,360.00	0.00	449,360.00	450,000.00	0.00	450,000.00	0.1%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,341,059.59)	6,341,059.59	0.00	(6,530,016.96)	6,530,016.96	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,851,906.52)	6,341,059.59	489,153.07	(6,080,016.96)	6,530,016.96	450,000.00	-8.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,408.19	(100,758.61)	(86,350.42)	1,151,272.20	0.00	1,151,272.20	-1433.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,051,185.34	1,045,964.11	5,097,149.45	4,065,593.53	945,205.50	5,010,799.03	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,051,185.34	1,045,964.11	5,097,149.45	4,065,593.53	945,205.50	5,010,799.03	-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)			4,051,185.34	1,045,964.11	5,097,149.45	4,065,593.53	945,205.50	5,010,799.03	-1.7%
2) Ending Balance, June 30 (E + F1e)			4,065,593.53	945,205.50	5,010,799.03	5,216,865.73	945,205.50	6,162,071.23	23.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	945,205.50	945,205.50	0.00	945,205.50	945,205.50	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			4,065,593.53	0.00	4,065,593.53	5,216,865.73	0.00	5,216,865.73	28.3%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.01	0.00
6230	California Clean Energy Jobs Act	7,700.00	7,700.00
6300	Lottery: Instructional Materials	936,298.59	936,298.59
6500	Special Education	0.00	0.01
7010	Agricultural Career Technical Education Incentive	0.01	0.01
7338	College Readiness Block Grant	1,206.89	1,206.89
Total, Restricted Balance		<u>945,205.50</u>	<u>945,205.50</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	237,087.03	145,541.97	-38.6%
3) Other State Revenue		8300-8599	16,800.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	537,917.01	476,435.50	-11.4%
5) TOTAL, REVENUES			791,804.04	621,977.47	-21.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	331,339.51	149,203.48	-55.0%
2) Classified Salaries		2000-2999	119,332.37	105,211.72	-11.8%
3) Employee Benefits		3000-3999	124,635.15	79,328.05	-36.4%
4) Books and Supplies		4000-4999	157,993.15	19,840.00	-87.4%
5) Services and Other Operating Expenditures		5000-5999	60,186.85	650.00	-98.9%
6) Capital Outlay		6000-6999	432,397.96	267,744.22	-38.1%
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	14,000.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,239,884.99	621,977.47	-49.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(448,080.95)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(448,080.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	518,127.44	70,046.49	-86.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			518,127.44	70,046.49	-86.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			518,127.44	70,046.49	-86.5%
2) Ending Balance, June 30 (E + F1e)			70,046.49	70,046.49	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			3,735.09	3,735.09	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	66,311.40	66,311.40	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	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	237,087.03	145,541.97	-38.6%
TOTAL, FEDERAL REVENUE			237,087.03	145,541.97	-38.6%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,800.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			16,800.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,738.97	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	530,178.04	476,435.50	-10.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			537,917.01	476,435.50	-11.4%
TOTAL, REVENUES			791,804.04	621,977.47	-21.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	170,831.17	38,002.00	-77.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	160,508.34	111,201.48	-30.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			331,339.51	149,203.48	-55.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	37,796.83	3,701.00	-90.2%
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	80,670.54	101,510.72	25.8%
Other Classified Salaries		2900	865.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			119,332.37	105,211.72	-11.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	58,741.35	23,870.02	-59.4%
PERS		3201-3202	22,647.23	22,781.76	0.6%
OASDI/Medicare/Alternative		3301-3302	16,244.21	9,788.82	-39.7%
Health and Welfare Benefits		3401-3402	14,996.03	17,286.30	15.3%
Unemployment Insurance		3501-3502	243.04	121.91	-49.8%
Workers' Compensation		3601-3602	11,763.29	5,479.24	-53.4%
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			124,635.15	79,328.05	-36.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,915.96	0.00	-100.0%
Materials and Supplies		4300	108,411.70	19,840.00	-81.7%
Noncapitalized Equipment		4400	42,665.49	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			157,993.15	19,840.00	-87.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,372.96	0.00	-100.0%
Dues and Memberships		5300	130.00	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	2,945.12	650.00	-77.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,506.10	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	44,937.00	0.00	-100.0%
Communications		5900	1,295.67	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,186.85	650.00	-98.9%
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	422,994.96	267,744.22	-36.7%
Equipment		6400	9,403.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			432,397.96	267,744.22	-38.1%
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 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	14,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,239,884.99	621,977.47	-49.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	237,087.03	145,541.97	-38.6%
3) Other State Revenue		8300-8599	16,800.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	537,917.01	476,435.50	-11.4%
5) TOTAL, REVENUES			791,804.04	621,977.47	-21.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		479,211.58	70,652.00	-85.3%
2) Instruction - Related Services	2000-2999		323,678.45	283,581.25	-12.4%
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		14,000.00	0.00	-100.0%
8) Plant Services	8000-8999		422,994.96	267,744.22	-36.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,239,884.99	621,977.47	-49.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(448,080.95)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(448,080.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	518,127.44	70,046.49	-86.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			518,127.44	70,046.49	-86.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			518,127.44	70,046.49	-86.5%
2) Ending Balance, June 30 (E + F1e)			70,046.49	70,046.49	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			3,735.09	3,735.09	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	66,311.40	66,311.40	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	3,735.09	3,735.09
Total, Restricted Balance		<u>3,735.09</u>	<u>3,735.09</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,640,552.84	4,639,704.00	0.0%
3) Other State Revenue		8300-8599	261,900.00	260,002.00	-0.7%
4) Other Local Revenue		8600-8799	439,228.34	432,757.00	-1.5%
5) TOTAL, REVENUES			5,341,681.18	5,332,463.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,652,173.19	1,608,227.03	-2.7%
3) Employee Benefits		3000-3999	801,282.00	775,689.25	-3.2%
4) Books and Supplies		4000-4999	186,448.75	312,406.00	67.6%
5) Services and Other Operating Expenditures		5000-5999	2,403,595.21	2,413,334.71	0.4%
6) Capital Outlay		6000-6999	77,694.11	77,604.00	-0.1%
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	151,687.39	145,202.00	-4.3%
9) TOTAL, EXPENDITURES			5,272,880.65	5,332,462.99	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			68,800.53	0.01	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			68,800.53	0.01	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	773,790.55	842,591.08	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			773,790.55	842,591.08	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			773,790.55	842,591.08	8.9%
2) Ending Balance, June 30 (E + F1e)			842,591.08	842,591.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	55,486.81	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			787,104.27	842,591.09	7.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	55,486.81		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			55,486.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			55,486.81		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,640,552.84	4,639,704.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,640,552.84	4,639,704.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	261,900.00	260,002.00	-0.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			261,900.00	260,002.00	-0.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	357,000.00	357,003.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,397.39	0.00	-100.0%
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	75,830.95	75,754.00	-0.1%
TOTAL, OTHER LOCAL REVENUE			439,228.34	432,757.00	-1.5%
TOTAL, REVENUES			5,341,681.18	5,332,463.00	-0.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,406,632.64	1,394,570.14	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	171,039.69	158,096.89	-7.6%
Clerical, Technical and Office Salaries		2400	70,753.36	55,560.00	-21.5%
Other Classified Salaries		2900	3,747.50	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,652,173.19	1,608,227.03	-2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	318,757.33	346,041.95	8.6%
OASDI/Medicare/Alternative		3301-3302	127,132.93	122,991.37	-3.3%
Health and Welfare Benefits		3401-3402	313,204.62	265,937.90	-15.1%
Unemployment Insurance		3501-3502	845.09	1,104.47	30.7%
Workers' Compensation		3601-3602	41,342.03	39,613.56	-4.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			801,282.00	775,689.25	-3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	136,919.57	168,002.00	22.7%
Noncapitalized Equipment		4400	12,014.63	11,902.00	-0.9%
Food		4700	37,514.55	132,502.00	253.2%
TOTAL, BOOKS AND SUPPLIES			186,448.75	312,406.00	67.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	2,318,196.60	2,318,001.00	0.0%
Travel and Conferences		5200	6,397.87	6,202.00	-3.1%
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	65,031.33	65,002.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,458.68)	(10,871.29)	-49.3%
Professional/Consulting Services and Operating Expenditures		5800	35,428.09	35,001.00	-1.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,403,595.21	2,413,334.71	0.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	53,903.78	53,802.00	-0.2%
Equipment Replacement		6500	23,790.33	23,802.00	0.0%
TOTAL, CAPITAL OUTLAY			77,694.11	77,604.00	-0.1%
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	151,687.39	145,202.00	-4.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			151,687.39	145,202.00	-4.3%
TOTAL, EXPENDITURES			5,272,880.65	5,332,462.99	1.1%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,640,552.84	4,639,704.00	0.0%
3) Other State Revenue		8300-8599	261,900.00	260,002.00	-0.7%
4) Other Local Revenue		8600-8799	439,228.34	432,757.00	-1.5%
5) TOTAL, REVENUES			5,341,681.18	5,332,463.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,121,193.26	5,187,260.99	1.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		151,687.39	145,202.00	-4.3%
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			5,272,880.65	5,332,462.99	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			68,800.53	0.01	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			68,800.53	0.01	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	773,790.55	842,591.08	8.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			773,790.55	842,591.08	8.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			773,790.55	842,591.08	8.9%
2) Ending Balance, June 30 (E + F1e)					
			842,591.08	842,591.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	55,486.81	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	787,104.27	842,591.09	7.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	0.00	55,486.82
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	787,104.27	787,104.27
Total, Restricted Balance		<u>787,104.27</u>	<u>842,591.09</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,821.02	0.00	-100.0%
5) TOTAL, REVENUES			2,821.02	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,821.02	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,821.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,395.34	254,216.36	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,395.34	254,216.36	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,395.34	254,216.36	1.1%
2) Ending Balance, June 30 (E + F1e)			254,216.36	254,216.36	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					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	254,216.36	254,216.36	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,821.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,821.02	0.00	-100.0%
TOTAL, REVENUES			2,821.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,821.02	0.00	-100.0%
5) TOTAL, REVENUES			2,821.02	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,821.02	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,821.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,395.34	254,216.36	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,395.34	254,216.36	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,395.34	254,216.36	1.1%
2) Ending Balance, June 30 (E + F1e)			254,216.36	254,216.36	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					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	254,216.36	254,216.36	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	436.76	0.00	-100.0%
5) TOTAL, REVENUES			436.76	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			436.76	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	39,793.07	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			(39,793.07)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,356.31)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,356.31	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,356.31	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,356.31	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	436.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			436.76	0.00	-100.0%
TOTAL, REVENUES			436.76	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	39,793.07	0.00	-100.0%
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			39,793.07	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(39,793.07)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	436.76	0.00	-100.0%
5) TOTAL, REVENUES			436.76	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			436.76	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	39,793.07	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			(39,793.07)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,356.31)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	39,356.31	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			39,356.31	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			39,356.31	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	953,067.81	0.00	-100.0%
5) TOTAL, REVENUES			953,067.81	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	181,924.08	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	132,631.85	0.00	-100.0%
6) Capital Outlay		6000-6999	10,951,432.78	0.00	-100.0%
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			11,265,988.71	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,312,920.90)	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	3,970,112.56	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			3,970,112.56	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,342,808.34)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,313,503.44	3,970,695.10	-61.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,313,503.44	3,970,695.10	-61.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,313,503.44	3,970,695.10	-61.5%
2) Ending Balance, June 30 (E + F1e)			3,970,695.10	3,970,695.10	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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,970,695.10	3,970,695.10	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	178,287.87	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	774,779.94	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			953,067.81	0.00	-100.0%
TOTAL, REVENUES			953,067.81	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	181,924.08	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			181,924.08	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	132,631.85	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			132,631.85	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	10,951,432.78	0.00	-100.0%
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			10,951,432.78	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,265,988.71	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	3,970,112.56	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			3,970,112.56	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)			3,970,112.56	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	953,067.81	0.00	-100.0%
5) TOTAL, REVENUES			953,067.81	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,265,988.71	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,265,988.71	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,312,920.90)	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	3,970,112.56	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			3,970,112.56	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,342,808.34)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,313,503.44	3,970,695.10	-61.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,313,503.44	3,970,695.10	-61.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,313,503.44	3,970,695.10	-61.5%
2) Ending Balance, June 30 (E + F1e)			3,970,695.10	3,970,695.10	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,970,695.10	3,970,695.10	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	133,314.35	0.00	-100.0%
5) TOTAL, REVENUES			133,314.35	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,623.35	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			1,623.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			131,691.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			131,691.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,072.89	268,763.89	96.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,072.89	268,763.89	96.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,072.89	268,763.89	96.1%
2) Ending Balance, June 30 (E + F1e)			268,763.89	268,763.89	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			268,763.89	268,763.89	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	1,623.35	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	131,691.00	0.00	-100.0%
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			133,314.35	0.00	-100.0%
TOTAL, REVENUES			133,314.35	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,253.00	0.00	-100.0%
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	370.35	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,623.35	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%
TOTAL, EXPENDITURES			1,623.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	133,314.35	0.00	-100.0%
5) TOTAL, REVENUES			133,314.35	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,623.35	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,623.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			131,691.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			131,691.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	137,072.89	268,763.89	96.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			137,072.89	268,763.89	96.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			137,072.89	268,763.89	96.1%
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	268,763.89	268,763.89	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	268,763.89	268,763.89
Total, Restricted Balance		<u>268,763.89</u>	<u>268,763.89</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,537.00	0.00	-100.0%
5) TOTAL, REVENUES			5,537.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,537.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,537.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,537.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,537.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,537.00	New
2) Ending Balance, June 30 (E + F1e)			5,537.00	5,537.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,537.00	5,537.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,537.00	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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,537.00	0.00	-100.0%
TOTAL, REVENUES			5,537.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,537.00	0.00	-100.0%
5) TOTAL, REVENUES			5,537.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			5,537.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,537.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	5,537.00	New
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	5,537.00	New
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	5,537.00	New
2) Ending Balance, June 30 (E + F1e)			5,537.00	5,537.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	5,537.00	5,537.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,628.44	27,880.00	-2.6%
4) Other Local Revenue		8600-8799	4,627,089.42	4,623,012.00	-0.1%
5) TOTAL, REVENUES			4,655,717.86	4,650,892.00	-0.1%
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	3,002,136.81	2,923,169.56	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,002,136.81	2,923,169.56	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,653,581.05	1,727,722.44	4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,687,441.32	1,687,303.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,687,441.32	1,687,303.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,341,022.37	3,415,025.44	2.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,433,560.42	5,774,582.79	137.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,433,560.42	5,774,582.79	137.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,433,560.42	5,774,582.79	137.3%
2) Ending Balance, June 30 (E + F1e)			5,774,582.79	9,189,608.23	59.1%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,774,582.79	9,189,608.23	59.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	27,935.44	27,286.00	-2.3%
Other Subventions/In-Lieu Taxes		8572	693.00	594.00	-14.3%
TOTAL, OTHER STATE REVENUE			28,628.44	27,880.00	-2.6%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	3,943,163.69	3,942,907.00	0.0%
Unsecured Roll		8612	98,211.96	98,006.00	-0.2%
Prior Years' Taxes		8613	49,726.66	49,306.00	-0.8%
Supplemental Taxes		8614	520,019.29	517,406.00	-0.5%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	15,967.82	15,387.00	-3.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,627,089.42	4,623,012.00	-0.1%
TOTAL, REVENUES			4,655,717.86	4,650,892.00	-0.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,682,168.68	1,283,997.80	-23.7%
Bond Interest and Other Service Charges		7434	1,319,968.13	1,639,171.76	24.2%
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)			3,002,136.81	2,923,169.56	-2.6%
TOTAL, EXPENDITURES			3,002,136.81	2,923,169.56	-2.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,687,441.32	1,687,303.00	0.0%
(c) TOTAL, SOURCES			1,687,441.32	1,687,303.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,687,441.32	1,687,303.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,628.44	27,880.00	-2.6%
4) Other Local Revenue		8600-8799	4,627,089.42	4,623,012.00	-0.1%
5) TOTAL, REVENUES			4,655,717.86	4,650,892.00	-0.1%
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	3,002,136.81	2,923,169.56	-2.6%
10) TOTAL, EXPENDITURES			3,002,136.81	2,923,169.56	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,653,581.05	1,727,722.44	4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,687,441.32	1,687,303.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,687,441.32	1,687,303.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,341,022.37	3,415,025.44	2.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,433,560.42	5,774,582.79	137.3%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			2,433,560.42	5,774,582.79	137.3%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			2,433,560.42	5,774,582.79	137.3%
2) Ending Balance, June 30 (E + F1e)			5,774,582.79	9,189,608.23	59.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			0.00	0.00	0.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			0.00	0.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			5,774,582.79	9,189,608.23	59.1%
		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 Estimated Actuals	2020-21 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,966.42	5,966.42	6,112.00	5,871.00	5,871.00	5,966.42
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,966.42	5,966.42	6,112.00	5,871.00	5,871.00	5,966.42
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	56.73	56.73	51.65	51.00	51.00	51.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	56.73	56.73	51.65	51.00	51.00	51.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,023.15	6,023.15	6,163.65	5,922.00	5,922.00	6,017.42
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	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	1,843,632.00		1,843,632.00			1,843,632.00
Work in Progress	903,197.00	(588,472.00)	314,725.00	5,042,258.00		5,356,983.00
Total capital assets not being depreciated	2,746,829.00	(588,472.00)	2,158,357.00	5,042,258.00	0.00	7,200,615.00
Capital assets being depreciated:						
Land Improvements	6,503,453.00	(6,503,453.00)	0.00			0.00
Buildings	81,684,655.00	19,708,984.00	101,393,639.00	1,196,460.00		102,590,099.00
Equipment	19,589,677.00	(14,181,282.00)	5,408,395.00	13,942.00		5,422,337.00
Total capital assets being depreciated	107,777,785.00	(975,751.00)	106,802,034.00	1,210,402.00	0.00	108,012,436.00
Accumulated Depreciation for:						
Land Improvements	(4,311,471.00)	4,311,471.00	0.00			0.00
Buildings	(31,807,800.00)	(9,627,193.00)	(41,434,993.00)	(3,121,355.00)		(44,556,348.00)
Equipment	(9,720,916.00)	5,061,156.00	(4,659,760.00)	(129,878.00)		(4,789,638.00)
Total accumulated depreciation	(45,840,187.00)	(254,566.00)	(46,094,753.00)	(3,251,233.00)	0.00	(49,345,986.00)
Total capital assets being depreciated, net	61,937,598.00	(1,230,317.00)	60,707,281.00	(2,040,831.00)	0.00	58,666,450.00
Governmental activity capital assets, net	64,684,427.00	(1,818,789.00)	62,865,638.00	3,001,427.00	0.00	65,867,065.00
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

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
A. BEGINNING CASH			1,095,306.00	5,675,306.00	3,925,306.00	5,357,306.00	3,337,306.00	917,306.00	2,222,306.00	202,306.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019	Principal Apportionment	2,600,000.00	2,600,000.00	7,075,000.00	2,600,000.00	2,600,000.00	4,475,000.00	2,600,000.00	2,600,000.00	
	8020-8079	Property Taxes	0.00	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	
	8080-8099	Miscellaneous Funds						0.00			
	8100-8299	Federal Revenue	50,000.00	100,000.00	500,000.00	200,000.00	100,000.00	50,000.00	500,000.00	50,000.00	
	8300-8599	Other State Revenue	400,000.00	50,000.00	50,000.00	400,000.00	0.00	50,000.00	300,000.00	50,000.00	
	8600-8799	Other Local Revenue	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	
	8910-8929	Interfund Transfers In									
	8930-8979	All Other Financing Sources							0.00		
TOTAL RECEIPTS			3,250,000.00	2,950,000.00	7,825,000.00	3,400,000.00	2,900,000.00	7,775,000.00	3,600,000.00	2,900,000.00	
C. DISBURSEMENTS											
	1000-1999	Certificated Salaries	250,000.00	1,000,000.00	3,200,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	
	2000-2999	Classified Salaries	500,000.00	800,000.00	1,200,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	
	3000-3999	Employee Benefits	220,000.00	500,000.00	1,700,000.00	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	
	4000-4999	Books and Supplies	429,614.00	429,614.00	805,526.00	429,614.00	322,210.00	429,614.00	268,509.00	429,614.00	
	5000-5999	Services	370,386.00	370,386.00	694,474.00	370,386.00	277,790.00	370,386.00	231,491.00	370,386.00	
	6000-6599	Capital Outlay	0.00								
	7000-7499	Other Outgo	200,000.00	100,000.00	100,000.00	100,000.00	100,000.00	150,000.00	600,000.00	250,000.00	
	7600-7629	Interfund Transfers Out									
	7630-7699	All Other Financing Uses									
TOTAL DISBURSEMENTS			1,970,000.00	3,200,000.00	7,700,000.00	6,420,000.00	6,220,000.00	6,470,000.00	6,620,000.00	6,570,000.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	Cash Not In Treasury	5,000.00								
	9200-9299	Accounts Receivable	12,400,000.00	8,000,000.00	1,500,000.00	1,000,000.00	900,000.00				
	9310	Due From Other Funds	300,000.00	300,000.00							
	9320	Stores	5,000.00								
	9330	Prepaid Expenditures									
	9340	Other Current Assets									
	9490	Deferred Outflows of Resources									
SUBTOTAL			12,710,000.00	8,300,000.00	1,500,000.00	1,000,000.00	900,000.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	Accounts Payable	7,693,000.00	5,000,000.00	2,500,000.00	193,000.00					
	9610	Due To Other Funds							(1,000,000.00)	(5,000,000.00)	
	9640	Current Loans									
	9650	Unearned Revenues									
	9690	Deferred Inflows of Resources									
SUBTOTAL			7,693,000.00	5,000,000.00	2,500,000.00	193,000.00	0.00	0.00	(1,000,000.00)	(5,000,000.00)	
<u>Nonoperating</u>											
	9910	Suspense Clearing		0.00							
TOTAL BALANCE SHEET ITEMS			5,017,000.00	3,300,000.00	(1,500,000.00)	1,307,000.00	1,000,000.00	900,000.00	0.00	1,000,000.00	5,000,000.00
E. NET INCREASE/DECREASE (B - C + D)			4,580,000.00	(1,750,000.00)	1,432,000.00	(2,020,000.00)	(2,420,000.00)	1,305,000.00	(2,020,000.00)	1,330,000.00	
F. ENDING CASH (A + E)			5,675,306.00	3,925,306.00	5,357,306.00	3,337,306.00	917,306.00	2,222,306.00	202,306.00	1,532,306.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		1,532,306.00	487,306.00	116,806.00	886,806.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,475,000.00	2,000,000.00	0.00	1,875,000.00	27,988,666.00		63,488,666.00	63,488,666.00
Property Taxes	8020-8079	0.00	2,999,500.00	0.00	0.00			5,999,500.00	5,999,500.00
Miscellaneous Funds	8080-8099	0.00		0.00	500.00			500.00	500.00
Federal Revenue	8100-8299	1,100,000.00	200,000.00	50,000.00	300,000.00	2,733,901.00		5,933,901.00	5,933,901.00
Other State Revenue	8300-8599	0.00	300,000.00	0.00	50,000.00	914,572.00	3,000,000.00	5,564,572.00	5,564,571.81
Other Local Revenue	8600-8799	200,000.00	200,000.00	200,000.00	200,000.00	(21,582.00)		2,378,418.00	2,378,418.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979					450,000.00		450,000.00	450,000.00
TOTAL RECEIPTS		5,775,000.00	5,699,500.00	250,000.00	2,425,500.00	32,065,557.00	3,000,000.00	83,815,557.00	83,815,556.81
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,244,077.00		34,694,077.00	34,694,076.58
Classified Salaries	2000-2999	920,000.00	920,000.00	920,000.00	920,000.00	557,299.00		11,337,299.00	11,337,299.19
Employee Benefits	3000-3999	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	1,338,381.00	3,000,000.00	21,158,381.00	21,158,381.11
Books and Supplies	4000-4999	322,210.00	483,315.00	429,614.00	429,614.00	1,137,150.00		6,346,218.00	6,346,215.62
Services	5000-5999	277,790.00	416,685.00	370,386.00	370,386.00	980,380.00		5,471,312.00	5,471,314.11
Capital Outlay	6000-6599				0.00	3,000.00		3,000.00	3,000.00
Other Outgo	7000-7499	1,200,000.00	150,000.00	160,000.00	160,000.00	383,998.00		3,653,998.00	3,653,998.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		7,320,000.00	6,570,000.00	6,480,000.00	6,480,000.00	7,644,285.00	3,000,000.00	82,664,285.00	82,664,284.61
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							12,400,000.00	
Due From Other Funds	9310							300,000.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	12,700,000.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							7,693,000.00	
Due To Other Funds	9610	(500,000.00)	(500,000.00)	(7,000,000.00)	(4,000,000.00)			(18,000,000.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(500,000.00)	(500,000.00)	(7,000,000.00)	(4,000,000.00)	0.00	0.00	(10,307,000.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		500,000.00	500,000.00	7,000,000.00	4,000,000.00	0.00	0.00	23,007,000.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,045,000.00)	(370,500.00)	770,000.00	(54,500.00)	24,421,272.00	0.00	24,158,272.00	1,151,272.20
F. ENDING CASH (A + E)		487,306.00	116,806.00	886,806.00	832,306.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								25,253,578.00	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
A. BEGINNING CASH			832,306.00	2,222,306.00	2,642,306.00	2,337,306.00	1,507,306.00	2,377,306.00	7,872,306.00	7,042,306.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019	Principal Apportionment	2,500,000.00	2,500,000.00	6,875,000.00	5,000,000.00	5,000,000.00	6,875,000.00	5,000,000.00	5,000,000.00	
	8020-8079	Property Taxes	0.00	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	
	8080-8099	Miscellaneous Funds									
	8100-8299	Federal Revenue	50,000.00	100,000.00	500,000.00	200,000.00	100,000.00	50,000.00	500,000.00	50,000.00	
	8300-8599	Other State Revenue	400,000.00	50,000.00	50,000.00	400,000.00	0.00	50,000.00	300,000.00	50,000.00	
	8600-8799	Other Local Revenue	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	
	8910-8929	Interfund Transfers In									
	8930-8979	All Other Financing Sources							0.00		
TOTAL RECEIPTS			3,150,000.00	2,850,000.00	7,625,000.00	5,800,000.00	5,300,000.00	10,175,000.00	6,000,000.00	5,300,000.00	
C. DISBURSEMENTS											
	1000-1999	Certificated Salaries	260,000.00	1,100,000.00	3,300,000.00	3,100,000.00	3,100,000.00	3,100,000.00	3,100,000.00	3,100,000.00	
	2000-2999	Classified Salaries	550,000.00	850,000.00	1,250,000.00	950,000.00	950,000.00	950,000.00	950,000.00	950,000.00	
	3000-3999	Employee Benefits	220,000.00	550,000.00	1,750,000.00	1,650,000.00	1,650,000.00	1,650,000.00	1,650,000.00	1,650,000.00	
	4000-4999	Books and Supplies	446,867.00	446,867.00	823,742.00	446,867.00	339,188.00	446,867.00	285,349.00	446,867.00	
	5000-5999	Services	383,133.00	383,133.00	706,258.00	383,133.00	290,812.00	383,133.00	244,651.00	383,133.00	
	6000-6599	Capital Outlay									
	7000-7499	Other Outgo	200,000.00	100,000.00	100,000.00	100,000.00	100,000.00	150,000.00	600,000.00	250,000.00	
	7600-7629	Interfund Transfers Out									
	7630-7699	All Other Financing Uses									
TOTAL DISBURSEMENTS			2,060,000.00	3,430,000.00	7,930,000.00	6,630,000.00	6,430,000.00	6,680,000.00	6,830,000.00	6,780,000.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	Cash Not In Treasury	5,000.00								
	9200-9299	Accounts Receivable	30,000,000.00	8,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00			
	9310	Due From Other Funds	300,000.00	300,000.00							
	9320	Stores	5,000.00								
	9330	Prepaid Expenditures									
	9340	Other Current Assets									
	9490	Deferred Outflows of Resources									
SUBTOTAL			30,310,000.00	8,300,000.00	5,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	Accounts Payable	7,000,000.00	5,000,000.00	2,000,000.00						
	9610	Due To Other Funds	18,000,000.00	3,000,000.00	2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00			
	9640	Current Loans									
	9650	Unearned Revenues									
	9690	Deferred Inflows of Resources									
SUBTOTAL			25,000,000.00	8,000,000.00	4,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00	0.00	0.00	
<u>Nonoperating</u>											
	9910	Suspense Clearing									
TOTAL BALANCE SHEET ITEMS			5,310,000.00	300,000.00	1,000,000.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,390,000.00	420,000.00	(305,000.00)	(830,000.00)	870,000.00	5,495,000.00	(830,000.00)	(1,480,000.00)	
F. ENDING CASH (A + E)			2,222,306.00	2,642,306.00	2,337,306.00	1,507,306.00	2,377,306.00	7,872,306.00	7,042,306.00	5,562,306.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		5,562,306.00	6,207,306.00	8,127,306.00	6,687,306.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,875,000.00	5,000,000.00	5,000,000.00	6,875,000.00	(101,755.00)		62,398,245.00	65,161,710.00
Property Taxes	8020-8079	0.00	3,000,000.00	0.00	0.00	323,290.00		6,323,290.00	6,323,290.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	1,100,000.00	200,000.00	50,000.00	300,000.00	2,734,000.00		5,934,000.00	5,934,000.00
Other State Revenue	8300-8599	0.00	300,000.00	0.00	50,000.00	3,915,000.00		5,565,000.00	5,565,000.00
Other Local Revenue	8600-8799	200,000.00	200,000.00	200,000.00	200,000.00	(22,250.00)		2,377,750.00	2,377,750.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979					450,000.00		450,000.00	450,000.00
TOTAL RECEIPTS		8,175,000.00	8,700,000.00	5,250,000.00	7,425,000.00	7,298,285.00	0.00	83,048,285.00	85,811,750.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,100,000.00	3,100,000.00	3,100,000.00	3,100,000.00	2,247,164.00		34,807,164.00	38,556,193.00
Classified Salaries	2000-2999	950,000.00	950,000.00	950,000.00	950,000.00	172,287.00		11,372,287.00	7,779,550.00
Employee Benefits	3000-3999	1,650,000.00	1,650,000.00	1,650,000.00	1,650,000.00	4,216,960.00		21,586,960.00	18,051,210.00
Books and Supplies	4000-4999	339,188.00	500,706.00	446,867.00	446,867.00	683,760.00		6,100,002.00	6,350,000.00
Services	5000-5999	290,812.00	429,294.00	383,133.00	383,133.00	586,240.00		5,229,998.00	5,373,000.00
Capital Outlay	6000-6599					250,000.00		250,000.00	
Other Outgo	7000-7499	1,200,000.00	150,000.00	160,000.00	160,000.00	530,000.00		3,800,000.00	3,800,000.00
Interfund Transfers Out	7600-7629				0.00	(145,000.00)		(145,000.00)	(135,000.00)
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		7,530,000.00	6,780,000.00	6,690,000.00	6,690,000.00	8,541,411.00	0.00	83,001,411.00	79,774,953.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							30,000,000.00	
Due From Other Funds	9310							300,000.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	30,300,000.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							7,000,000.00	
Due To Other Funds	9610							18,000,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	25,000,000.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	5,300,000.00	
E. NET INCREASE/DECREASE (B - C + D)		645,000.00	1,920,000.00	(1,440,000.00)	735,000.00	(1,243,126.00)	0.00	5,346,874.00	6,036,797.00
F. ENDING CASH (A + E)		6,207,306.00	8,127,306.00	6,687,306.00	7,422,306.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,179,180.00	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

The district's workers compensation JPA, The Fresno County Self-Insurance Group is fully funded

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

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

Date of Meeting: Jun 30, 2020

For additional information on this certification, please contact:

Name: Larry Teixeira

Title: Assistant Superintendent - Business Services

Telephone: (559) 898-6500

E-mail: lteixeira@selmausd.erg

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	35,875,297.93	301	103,551.87	303	35,771,746.06	305	277,367.08		307	35,494,378.98	309
2000 - Classified Salaries	12,640,754.37	311	60,053.88	313	12,580,700.49	315	1,809,366.65		317	10,771,333.84	319
3000 - Employee Benefits	22,255,275.89	321	451,965.34	323	21,803,310.55	325	921,427.67		327	20,881,882.88	329
4000 - Books, Supplies Equip Replace. (6500)	6,161,141.00	331	12,501.80	333	6,148,639.20	335	944,185.86		337	5,204,453.34	339
5000 - Services... & 7300 - Indirect Costs	7,088,064.76	341	224,872.83	343	6,863,191.93	345	743,708.27		347	6,119,483.66	349
TOTAL					83,167,588.23	365			TOTAL	78,471,532.70	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	29,506,335.49 375
2. Salaries of Instructional Aides Per EC 41011.		2100	2,429,151.51 380
3. STRS.		3101 & 3102	5,284,282.22 382
4. PERS.		3201 & 3202	467,568.77 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	638,448.86 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	5,023,733.78 385
7. Unemployment Insurance.		3501 & 3502	16,028.42 390
8. Workers' Compensation Insurance.		3601 & 3602	805,661.37 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			44,171,210.42 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			133,051.48
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			516,716.93 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			43,521,442.01 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.46%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.46%
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).	78,471,532.70
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	34,694,076.58	301	66,014.00	303	34,628,062.58	305	254,135.18		307	34,373,927.40	309
2000 - Classified Salaries	11,337,299.19	311	40,551.00	313	11,296,748.19	315	1,556,902.59		317	9,739,845.60	319
3000 - Employee Benefits	21,158,381.11	321	449,515.00	323	20,708,866.11	325	784,856.68		327	19,924,009.43	329
4000 - Books, Supplies Equip Replace. (6500)	6,346,215.62	331	67,975.00	333	6,278,240.62	335	1,046,877.00		337	5,231,363.62	339
5000 - Services... & 7300 - Indirect Costs	5,326,112.11	341	1,290.00	343	5,324,822.11	345	308,451.82		347	5,016,370.29	349
TOTAL					78,236,739.61	365			TOTAL	74,285,516.34	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	393
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.			56.17%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.17%
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).	74,285,516.34
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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	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	44,526,374.00	529,408.00	45,055,782.00		2,294,286.00	42,761,496.00	2,271,748.00
State School Building Loans Payable			0.00			0.00	0.00
Certificates of Participation Payable	2,788,596.00		2,788,596.00		308,068.00	2,480,528.00	318,760.00
Capital Leases Payable	50,370.00		50,370.00		50,370.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	711,145.00	0.00	711,145.00		146,221.00	564,924.00	152,724.00
Net Pension Liability	78,741,649.00	2,942,802.00	81,684,451.00		19,670.00	81,664,781.00	19,670.00
Total/Net OPEB Liability	12,573,958.00	1,672,168.00	14,246,126.00		0.00	14,246,126.00	
Compensated Absences Payable	283,832.00	177,206.00	461,038.00			461,038.00	0.00
Governmental activities long-term liabilities	139,675,924.00	5,321,584.00	144,997,508.00	0.00	2,818,615.00	142,178,893.00	2,762,902.00
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	88,198,969.11
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,035,939.75
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	500.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	508,973.91
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,372,600.00
4. Other Transfers Out	All	9200	7200-7299	1,166,575.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	719.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,049,367.91
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				77,113,661.45

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)		6,023.15
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,802.88
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.)	79,747,514.00	12,961.09
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)	79,747,514.00	12,961.09
B. Required effort (Line A.2 times 90%)	71,772,762.60	11,664.98
C. Current year expenditures (Line I.E and Line II.B)	77,113,661.45	12,802.88
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

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) 5,414,692.63
- 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) 64,966,635.56

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) 8.33%

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)	3,281,272.82
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,035,507.32
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	634,819.25
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)	4,951,599.39
9. Carry-Forward Adjustment (Part IV, Line F)	282,611.09
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,234,210.48

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	50,461,493.39
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,249,525.30
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	7,098,739.93
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	504,343.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	500.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	637,976.00
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)	2,925,560.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,986,060.10
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)	793,487.03
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)	2,687,788.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	82,345,472.75

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) 6.01%

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) 6.36%

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>4,951,599.39</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.67%) times Part III, Line B19); zero if negative	<u>282,611.09</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.67%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.55%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>282,611.09</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>282,611.09</u>

Approved indirect cost rate: 5.67%
Highest rate used in any program: 5.55%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,176,830.05	127,349.00	4.01%
01	3060	196,697.80	8,160.00	4.15%
01	3182	155,485.92	8,443.00	5.43%
01	3310	1,502,850.99	83,435.00	5.55%
01	3315	44,279.00	2,450.00	5.53%
01	3550	69,310.00	3,619.00	5.22%
01	6500	5,906,755.99	319,268.00	5.41%
01	6520	42,274.51	2,208.00	5.22%
13	5310	2,337,391.12	126,679.00	5.42%
13	5320	387,911.43	18,611.00	4.80%

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		606,174.53	606,174.53
2. State Lottery Revenue	8560	903,071.45		450,661.00	1,353,732.45
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	(903,071.45)	903,071.45		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	903,071.45	1,056,835.53	1,959,906.98
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		116,801.85	116,801.85
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				
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)		0.00	0.00	116,801.85	116,801.85
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	903,071.45	940,033.68	1,843,105.13
D. COMMENTS:					

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

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	69,488,666.00	-1.10%	68,721,535.00	-1.74%	67,528,452.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	0.00
3. Other State Revenues	8300-8599	1,270,000.00	0.00%	1,270,000.00	2.36%	1,300,000.00
4. Other Local Revenues	8600-8799	480,750.00	0.00%	480,750.00	1.92%	490,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	450,000.00	0.00%	450,000.00	0.00%	450,000.00
c. Contributions	8980-8999	(6,530,016.96)	-11.28%	(5,793,230.86)	21.93%	(7,063,476.36)
6. Total (Sum lines A1 thru A5c)		65,159,399.04	-0.05%	65,129,054.14	-3.72%	62,704,975.64
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,713,223.00		29,767,005.00
b. Step & Column Adjustment				353,782.00		320,000.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(300,000.00)		(600,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,713,223.00	0.18%	29,767,005.00	-0.94%	29,487,005.00
2. Classified Salaries						
a. Base Salaries				8,739,907.41		8,743,969.41
b. Step & Column Adjustment				104,062.00		90,000.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(100,000.00)		(200,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,739,907.41	0.05%	8,743,969.41	-1.26%	8,633,969.41
3. Employee Benefits	3000-3999	15,281,614.14	2.08%	15,600,000.00	1.54%	15,840,000.00
4. Books and Supplies	4000-4999	3,153,137.00	-8.03%	2,900,000.00	-10.34%	2,600,000.00
5. Services and Other Operating Expenditures	5000-5999	4,142,947.29	-5.86%	3,900,000.00	-7.69%	3,600,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,596,000.00	0.00%	3,596,000.00	5.67%	3,800,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(618,702.00)	0.21%	(620,000.00)	0.00%	(620,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		64,008,126.84	0.20%	64,136,974.41	-0.85%	63,590,974.41
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,151,272.20		992,079.73		(885,998.77)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,065,593.53		5,216,865.73		6,208,945.46
2. Ending Fund Balance (Sum lines C and D1)		5,216,865.73		6,208,945.46		5,322,946.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	5,216,865.73		6,208,945.46		5,322,946.69
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,216,865.73		6,208,945.46		5,322,946.69

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,216,865.73		6,208,945.46		5,322,946.69
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		5,216,865.73		6,208,945.46		5,322,946.69
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The District will initiate negotiations with all bargaining units early in 2021 to establish pay cuts, furlough days and/or layoffs for the 2021-22 fiscal year. The same will occur early in 2022 if enrollment continues to fall and there is no LCFF COLA. Receipt of federal bailout funds anticipated by the state would dramatically reduce the need for these cuts.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	5,933,901.00	0.00%	5,934,000.00	1.11%	6,000,000.00
3. Other State Revenues	8300-8599	4,294,571.81	0.01%	4,295,000.00	0.12%	4,300,000.00
4. Other Local Revenues	8600-8799	1,897,668.00	-0.04%	1,897,000.00	0.16%	1,900,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,530,016.96	-11.28%	5,793,230.86	21.93%	7,063,476.36
6. Total (Sum lines A1 thru A5c)		18,656,157.77	-3.95%	17,919,230.86	7.50%	19,263,476.36
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,980,853.58		5,040,158.58
b. Step & Column Adjustment				59,305.00		75,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,980,853.58	1.19%	5,040,158.58	1.49%	5,115,158.58
2. Classified Salaries						
a. Base Salaries				2,597,391.78		2,628,317.78
b. Step & Column Adjustment				30,926.00		40,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,597,391.78	1.19%	2,628,317.78	1.52%	2,668,317.78
3. Employee Benefits	3000-3999	5,876,766.97	1.88%	5,986,960.00	1.89%	6,100,000.00
4. Books and Supplies	4000-4999	3,193,078.62	0.22%	3,200,000.00	3.13%	3,300,000.00
5. Services and Other Operating Expenditures	5000-5999	1,328,366.82	0.12%	1,330,000.00	5.26%	1,400,000.00
6. Capital Outlay	6000-6999	3,000.00	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	203,200.00	0.39%	204,000.00	0.49%	205,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	473,500.00	0.32%	475,000.00	0.00%	475,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		18,656,157.77	1.12%	18,864,436.36	2.12%	19,263,476.36
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		(945,205.50)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		945,205.50		945,205.50		0.00
2. Ending Fund Balance (Sum lines C and D1)		945,205.50		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	945,205.50				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		945,205.50		0.00		0.00

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	69,488,666.00	-1.10%	68,721,535.00	-1.74%	67,528,452.00
2. Federal Revenues	8100-8299	5,933,901.00	0.00%	5,934,000.00	1.11%	6,000,000.00
3. Other State Revenues	8300-8599	5,564,571.81	0.01%	5,565,000.00	0.63%	5,600,000.00
4. Other Local Revenues	8600-8799	2,378,418.00	-0.03%	2,377,750.00	0.52%	2,390,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	450,000.00	0.00%	450,000.00	0.00%	450,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		83,815,556.81	-0.92%	83,048,285.00	-1.30%	81,968,452.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,694,076.58		34,807,163.58
b. Step & Column Adjustment				413,087.00		395,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(300,000.00)		(600,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,694,076.58	0.33%	34,807,163.58	-0.59%	34,602,163.58
2. Classified Salaries						
a. Base Salaries				11,337,299.19		11,372,287.19
b. Step & Column Adjustment				134,988.00		130,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(100,000.00)		(200,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,337,299.19	0.31%	11,372,287.19	-0.62%	11,302,287.19
3. Employee Benefits	3000-3999	21,158,381.11	2.03%	21,586,960.00	1.64%	21,940,000.00
4. Books and Supplies	4000-4999	6,346,215.62	-3.88%	6,100,000.00	-3.28%	5,900,000.00
5. Services and Other Operating Expenditures	5000-5999	5,471,314.11	-4.41%	5,230,000.00	-4.40%	5,000,000.00
6. Capital Outlay	6000-6999	3,000.00	8233.33%	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,799,200.00	0.02%	3,800,000.00	5.39%	4,005,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(145,202.00)	-0.14%	(145,000.00)	0.00%	(145,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		82,664,284.61	0.41%	83,001,410.77	-0.18%	82,854,450.77
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,151,272.20		46,874.23		(885,998.77)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,010,799.03		6,162,071.23		6,208,945.46
2. Ending Fund Balance (Sum lines C and D1)		6,162,071.23		6,208,945.46		5,322,946.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	945,205.50		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	5,216,865.73		6,208,945.46		5,322,946.69
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,162,071.23		6,208,945.46		5,322,946.69

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,216,865.73		6,208,945.46		5,322,946.69
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,216,865.73		6,208,945.46		5,322,946.69
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.31%		7.48%		6.42%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		5,871.00		6,022.12		5,926.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		82,664,284.61		83,001,410.77		82,854,450.77
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		82,664,284.61		83,001,410.77		82,854,450.77
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,479,928.54		2,490,042.32		2,485,633.52
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,479,928.54		2,490,042.32		2,485,633.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Current LEA: 10-62430-0000000 Selma Unified		
Selected SELPA: BE		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BE	Fresno County	

July 1 Budget
2020-21 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	10,871.29	0.00	0.00	(145,202.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(10,871.29)	145,202.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

July 1 Budget
2020-21 Budget
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								
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	10,871.29	(10,871.29)	145,202.00	(145,202.00)	0.00	0.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	6,145	6,145		
Charter School				
Total ADA	6,145	6,145	0.0%	Met
Second Prior Year (2018-19)				
District Regular	6,107	6,107		
Charter School				
Total ADA	6,107	6,107	0.0%	Met
First Prior Year (2019-20)				
District Regular	6,107	6,112		
Charter School		0		
Total ADA	6,107	6,112	N/A	Met
Budget Year (2020-21)				
District Regular	5,966			
Charter School	0			
Total ADA	5,966			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	6,102	6,451		
Charter School				
Total Enrollment	6,102	6,451	N/A	Met
Second Prior Year (2018-19)				
District Regular	6,102	6,398		
Charter School				
Total Enrollment	6,102	6,398	N/A	Met
First Prior Year (2019-20)				
District Regular	6,107	6,255		
Charter School				
Total Enrollment	6,107	6,255	N/A	Met
Budget Year (2020-21)				
District Regular				
Charter School				
Total Enrollment	0			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	6,145	6,451	
Charter School		0	
Total ADA/Enrollment	6,145	6,451	95.3%
Second Prior Year (2018-19)			
District Regular	6,107	6,398	
Charter School			
Total ADA/Enrollment	6,107	6,398	95.5%
First Prior Year (2019-20)			
District Regular	5,966	6,255	
Charter School	0		
Total ADA/Enrollment	5,966	6,255	95.4%
Historical Average Ratio:			95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	5,871			
Charter School	0			
Total ADA/Enrollment	5,871	0	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	5,871	6,255		
Charter School				
Total ADA/Enrollment	5,871	6,255	93.9%	Met
2nd Subsequent Year (2022-23)				
District Regular	5,871	6,255		
Charter School				
Total ADA/Enrollment	5,871	6,255	93.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	6,163.65	6,017.42		
b. Prior Year ADA (Funded)		6,163.65	6,017.42	0.00
c. Difference (Step 1a minus Step 1b)		(146.23)	(6,017.42)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.37%	-100.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		-2.37%	-100.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.37% to -1.37%	-101.00% to -99.00%	-1.00% to 1.00%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	6,593,072.00	6,000,000.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	70,851,648.00	69,488,666.00		
District's Projected Change in LCFF Revenue:		-1.92%	-100.00%	0.00%
LCFF Revenue Standard:		-3.37% to -1.37%	-101.00% to -99.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

COLA increases for subsequent years

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	51,978,365.68	63,779,843.73	81.5%
Second Prior Year (2018-19)	55,112,872.38	66,481,453.33	82.9%
First Prior Year (2019-20)	56,385,192.30	67,579,680.53	83.4%
Historical Average Ratio:			82.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	79.6% to 85.6%	79.6% to 85.6%	79.6% to 85.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	53,734,744.55	64,008,126.84	83.9%	Met
1st Subsequent Year (2021-22)	54,110,974.41	64,136,974.41	84.4%	Met
2nd Subsequent Year (2022-23)	53,960,974.41	63,590,974.41	84.9%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-2.37%	-100.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.37% to 7.63%	-110.00% to -90.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.37% to 2.63%	-105.00% to -95.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	6,834,567.66		
Budget Year (2020-21)	5,933,901.00	-13.18%	Yes
1st Subsequent Year (2021-22)	5,934,000.00	0.00%	Yes
2nd Subsequent Year (2022-23)	6,000,000.00	1.11%	No

Explanation:
(required if Yes)

The federal revenue will remain flat with little or no carryover calculated.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	7,135,284.20		
Budget Year (2020-21)	5,564,571.81	-22.01%	Yes
1st Subsequent Year (2021-22)	5,565,000.00	0.01%	Yes
2nd Subsequent Year (2022-23)	5,600,000.00	0.63%	No

Explanation:
(required if Yes)

Non-renewal of one-time state revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	3,257,647.76		
Budget Year (2020-21)	2,378,418.00	-26.99%	Yes
1st Subsequent Year (2021-22)	2,377,750.00	-0.03%	Yes
2nd Subsequent Year (2022-23)	2,390,000.00	0.52%	No

Explanation:
(required if Yes)

Local revenue for capital improvements has been eliminated with carryover to fund ongoing projects.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	6,120,527.25		
Budget Year (2020-21)	6,346,215.62	3.69%	Yes
1st Subsequent Year (2021-22)	6,100,000.00	-3.88%	Yes
2nd Subsequent Year (2022-23)	5,900,000.00	-3.28%	No

Explanation:
(required if Yes)

Reflects flat revenue with a reduction of books and supplies.

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

First Prior Year (2019-20)	7,253,752.15		
Budget Year (2020-21)	5,471,314.11	-24.57%	Yes
1st Subsequent Year (2021-22)	5,230,000.00	-4.41%	Yes
2nd Subsequent Year (2022-23)	5,000,000.00	-4.40%	No

Explanation:
(required if Yes)

Reflects flat revenue with a reduction of services, etc.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	17,227,499.62		
Budget Year (2020-21)	13,876,890.81	-19.45%	Not Met
1st Subsequent Year (2021-22)	13,876,750.00	0.00%	Not Met
2nd Subsequent Year (2022-23)	13,990,000.00	0.82%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	13,374,279.40		
Budget Year (2020-21)	11,817,529.73	-11.64%	Met
1st Subsequent Year (2021-22)	11,330,000.00	-4.13%	Not Met
2nd Subsequent Year (2022-23)	10,900,000.00	-3.80%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The federal revenue will remain flat with little or no carryover calculated.

Explanation:

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

Non-renewal of one-time state revenue.

Explanation:

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

Local revenue for capital improvements has been eliminated with carryover to fund ongoing projects.

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

Explanation:

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

Reflects flat revenue with a reduction of books and supplies.

Explanation:

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

Reflects flat revenue with a reduction of services, etc.

7. CRITERION: Facilities Maintenance

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

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

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	82,664,284.61			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	82,664,284.61	2,479,928.54	1,865,677.60	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

Selma Unified School District has acquired \$10,000,000.00 in General Obligation bonds for major constuction and renovation

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,896,142.68	4,042,730.43	4,065,593.53
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(19,188.20)	0.00
e. Available Reserves (Lines 1a through 1d)	1,896,142.68	4,023,542.23	4,065,593.53
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	81,410,542.66	90,323,871.68	88,198,969.11
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	81,410,542.66	90,323,871.68	88,198,969.11
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.3%	4.5%	4.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.8%	1.5%	1.5%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(2,479,399.40)	64,057,095.90	3.9%	Not Met
Second Prior Year (2018-19)	2,124,278.90	66,540,122.54	N/A	Met
First Prior Year (2019-20)	14,408.19	67,579,680.53	N/A	Met
Budget Year (2020-21) (Information only)	1,151,272.20	64,008,126.84		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Increase in spending due to Operations, facility improvements, overall increase in salaries and benefits. Funding from increase in revenue limit, carryover, local revenue for improvements

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2017-18)		4,406,305.84	N/A	Not Met
Second Prior Year (2018-19)		1,926,906.44	N/A	Not Met
First Prior Year (2019-20)		4,051,185.34	N/A	Not Met
Budget Year (2020-21) (Information only)	4,065,593.53			

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

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

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

- 1a. STANDARD NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

Budget correction to actual during fiscal year

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	5,871	6,022	5,927
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	82,664,284.61	83,001,410.77	82,854,450.77
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	82,664,284.61	83,001,410.77	82,854,450.77
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,479,928.54	2,490,042.32	2,485,633.52
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,479,928.54	2,490,042.32	2,485,633.52

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5,216,865.73	6,208,945.46	5,322,946.69
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	5,216,865.73	6,208,945.46	5,322,946.69
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.31%	7.48%	6.42%
District's Reserve Standard (Section 10B, Line 7):	2,479,928.54	2,490,042.32	2,485,633.52
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(6,341,059.59)			
Budget Year (2020-21)	(6,530,016.96)	188,957.37	3.0%	Met
1st Subsequent Year (2021-22)	(5,793,230.86)	(736,786.10)	-11.3%	Not Met
2nd Subsequent Year (2022-23)	(7,063,476.36)	1,270,245.50	21.9%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	39,793.07			
Budget Year (2020-21)	0.00	(39,793.07)	-100.0%	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

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

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met) Assumption that the revenue will remain flat and the carryover will be small. Salaries and benefits will increase due to step and column only and expenses will reflect revenue changes.

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

Explanation:
(required if NOT met) Assumption that the revenue will remain flat and the carryover will be small. Salaries and benefits will increase due to step and column only and expenses will reflect revenue changes.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	0100-7439	417013	579,652
Certificates of Participation	7	2500-7439	308068.00	2,092,256
General Obligation Bonds	29	5100-7433	1303997.80	41,753,650
Supp Early Retirement Program	3	0100-7439	153534.97	539,234
State School Building Loans				
Compensated Absences				

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

Capital Lease-Solar Project	11	0100-7439	990797.78	12,990,018
COP-HVAC	1	0100-7439	164549.45	83,899
Data Center Upgrade	1	0100-7439	60746.57	60,747
Vans&SUVs	2	0100-7439	36221.31	77,585
Buses	1	0100-7439	50369.14	47,300
Lighting Retrofit		0100-7439	146220.2	
TOTAL:				58,224,341

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	0	1,837,009

4. OPEB Liabilities

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

8,501,373.00
0.00
8,501,373.00
Actuarial
Jul 01, 2009

5. OPEB Contributions

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0.00	0.00	0.00
	400,000.00	3,040,000.00	3,040,000.00
	3,040,000.00	34,040,000.00	34,040,000.00
	48	48	48

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	354.0	354.0	354.0	354.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

392,258

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
4,585,040	4,969,840	4,969,840
10000.0%	100.0%	100.0%
3.0%	3.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
39,225,838	3,866,242	3,866,242
-2.7%	9.9%	0.0%

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

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

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

Certificated (Non-management) - Other

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

Restructuring of District Personnel Assignments due to significant drop in ADA

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	374.0	374.0	374.0	374.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Ongoing negotiations

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

156,563

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,495,000	1,287,000	1,287,000
100.0%	100.0%	100.0%
3.0%	3.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
(893,067)	(3,094,095)	0
-3.0%	-10.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

Restructuring of District Personnel Assignments due to significant drop in ADA

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	55.0	55.0	55.0	55.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Dec 15, 2020

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

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

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

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

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

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

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

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

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

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

Comments:
(optional)

Enrollment/ADA has been on a decline for 5 years

End of School District Budget Criteria and Standards Review
