

**Burbank Unified School District
Administrative Services**

REPORT TO THE BOARD

TO: Members of the Board of Education

FROM: Debbie Kukta, Assistant Superintendent, Administrative Services

PREPARED BY: Alyssa Low, Director of Fiscal Services

SUBMITTED BY: Ruthie DiFonzo, Senior Administrative Assistant

DATE: September 3, 2020

SUBJECT: Approval of the Unaudited Actuals for the 2019-2020 Fiscal Year

Background:

Annually, the District prepares a closing report of the budget for the prior fiscal year. This document reflects actual revenues and expenditures for the entire twelve months of operation, including accruals. The report is mandated and must first be accepted by the Board and then submitted to the County Office of Education.

Discussion/Issues:

At the time that the District develops its annual budget, the ending balance for the prior fiscal year is estimated based upon prior year patterns of spending, current legislation and established time lines. This estimate is truly just that: an estimate. By year-end, when actual goods and services are received, and revenues earned, these figures can change. However, the importance of this report is two-fold. First, it establishes the actual ending balance of the prior fiscal year, which then becomes the beginning balance of the current fiscal year. Second, it finalizes the actual revenues and expenditures of the prior fiscal year. These figures will change only if there is an audit adjustment as a result of the annual financial audit.

Fiscal Impact:

None.

Recommendation:

Debbie Kukta, Assistant Superintendent, Administrative Services, recommends that the Board of Education approve the unaudited actuals report for the 2019-2020 school year, as presented.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

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

	Estimated Actuals 2019-20			Unaudited Actuals 2019-20			Adopted Budget 2020-21			PROJECTED 2021-22			PROJECTED 2022-23		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES															
1) LCFF/ Revenue Limit Sources	138,192,697	0	138,192,697	139,605,187	0	139,605,187	138,872,365	0	138,872,365	138,931,150	0	138,931,150	139,020,394	0	139,020,394
2) Federal Revenue	0	6,176,447	6,176,447	0	5,679,748	5,679,748	0	14,938,527	14,938,527	0	5,787,996	5,787,996		5,787,996	5,787,996
3) State Revenue	4,253,802	13,229,400	17,483,202	4,366,195	21,194,761	25,560,956	2,916,655	14,462,904	17,379,559	2,916,655	12,711,909	15,628,564	2,916,655	12,711,909	15,628,564
4) Local Revenue	805,492	7,499,729	8,305,221	819,073	7,538,088	8,357,162	796,790	1,940,353	2,737,143	808,453	1,940,353	2,748,806	808,453	1,940,353	2,748,806
5) TOTAL, REVENUES	143,251,991	26,905,576	170,157,567	144,790,454	34,412,598	179,203,052	142,585,810	31,341,784	173,927,594	142,656,258	20,440,258	163,096,516	142,745,502	20,440,258	163,185,760
B. EXPENDITURES															
1) Cert Sal	61,908,984	12,872,525	74,781,509	61,624,091	12,894,740	74,518,831	60,022,497	12,465,439	72,487,936	61,303,162	12,744,740	74,047,902	62,205,582	13,402,286	75,607,868
2) Class Sal	16,412,587	11,494,763	27,907,350	16,230,116	11,237,674	27,467,791	16,341,538	11,835,276	28,176,814	16,962,321	12,353,219	29,315,540	17,185,149	12,871,162	30,056,311
3) Benefits	27,842,385	9,040,040	36,882,425	27,508,460	17,931,866	45,440,327	26,330,321	9,989,203	36,319,524	27,637,813	10,756,655	38,394,468	31,285,058	11,988,803	43,273,861
4) Bks&Supp	1,744,788	7,178,669	8,923,457	1,212,092	2,498,417	3,710,509	1,500,171	13,111,791	14,611,962	1,526,124	2,686,416	4,212,539	1,558,478	1,501,776	3,060,253
5) Servs, othr	8,946,366	9,973,956	18,920,322	8,972,887	10,051,994	19,024,881	9,762,162	8,261,206	18,023,368	9,767,262	7,372,718	17,139,980	10,138,741	7,982,104	18,120,846
6) Capital	9,644	214,269	223,913	14,637	156,226	170,862	70,999	90,916	161,915	0	0	0	0	0	0
7) Other Outgo (excl Indirect)	1,702,625	1,318,458	3,021,083	1,739,626	1,155,526	2,895,152	1,946,056	1,318,458	3,264,514	1,835,332	1,378,958	3,214,290	1,907,332	1,439,458	3,346,790
8) Other Outgo (Indirect):	(1,542,359)	710,726	(831,633)	(1,471,613)	645,370	(826,243)	(1,370,892)	578,257	(792,635)	(1,481,616)	539,832	(941,784)	(1,409,616)	539,832	(869,784)
9) Other Adjustments - 2020-21						0	0	0	0	(1,601,762)	0	(1,601,762)	(1,601,762)	0	(1,601,762)
10) Other Adjustments - 2021-22						0				0	0	0		0	0
11) Other Adjustments - 2022-23						0							(7,300,000)		(7,300,000)
9) TOTAL, EXPENDITURES	117,025,020	52,803,406	169,828,426	115,830,297	56,571,812	172,402,109	114,602,852	57,650,546	172,253,398	115,948,636	47,832,537	163,781,173	113,968,962	49,725,421	163,694,383
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	26,226,971	(25,897,830)	329,141	28,960,157	(22,159,215)	6,800,943	27,982,958	(26,308,762)	1,674,196	26,707,622	(27,392,279)	(684,657)	28,776,540	(29,285,163)	(508,623)
D. OTHER FINANCING SOURCES/USES	14,662						14,700			14,700			14,700		
1) Interfund Transfers															
a) Transfers In	0	0	0			0	0	0	0	0	0	0	0	0	0
b) Transfers Out	(2,437,539)	0	(2,437,539)	(2,350,424)		(2,350,424)	(1,188,396)	0	(1,188,396)	(1,222,939)	0	(1,222,939)	(1,236,915)		(1,236,915)
2)Other Sources/Uses															
a) Sources															
b) Uses															
3) Contributions	(24,822,711)	24,822,711	0	(25,378,462)	25,378,462	0	(25,811,261)	25,811,261	0	(27,392,279)	27,392,279	0	(29,285,163)	29,285,163	0
4) TOTAL, OTHER FINANCING SOURCES/USES	(27,260,250)	24,822,711	(2,437,539)	(27,728,886)	25,378,462	(2,350,424)	(26,999,657)	25,811,261	(1,188,396)	(28,615,218)	27,392,279	(1,222,939)	(30,522,078)	29,285,163	(1,236,915)
E) INCREASE (DECREASE) IN FUND BALANCE	144,285,270		172,265,965	(143,559,183)		(143,559,183)	141,602,509		173,441,794	144,563,854		165,004,112	144,491,040		164,931,298
	(1,033,279)	(1,075,119)	(2,108,398)	1,231,271	3,219,247	4,450,519	983,301	(497,501)	485,800	(1,907,596)	0	(1,907,596)	(1,745,538)	0	(1,745,538)
F) FUND BALANCE RESERVES															
1) Beginning Fund Balance															
a) As of July 1 - Unaudited	7,945,082	3,972,621	11,917,704	7,945,082	3,972,621	11,917,704	9,176,354	2,897,502	12,073,856	10,159,654	2,400,000	12,559,654	8,252,056	2,400,000	10,652,056
b) Audit Adjustments/Other Restatements															
c)Committed Carryover															
d) Adjusted Beginning Balance	7,945,082	3,972,621	11,917,704	7,945,082	3,972,621	11,917,704	9,176,354	2,897,502	12,073,856	10,159,654	2,400,000	12,559,654	8,252,056	2,400,000	10,652,056
2) Ending Balance, June 30	6,911,802	2,897,502	9,809,305	9,176,354	7,191,869	16,368,222	10,159,654	2,400,000	12,559,654	8,252,056	2,400,000	10,652,056	6,506,517	2,400,000	8,906,517
Components of Ending Fund Balance															
a) Nonspendable															
Revolving Cash	25,060		25,060	25,060		25,060	25,060		25,060	25,060		25,060	25,060		25,060
Stores	75,000		75,000	33,457		33,457	75,000		75,000	75,000		75,000	75,000		75,000
One time Allocated Funds	0		0	102,000		102,000	350,000		350,000	350,000		350,000	0		0
Site carry over	0	0	0	253,000		253,000	270,000		270,000	270,000		270,000	0		0
Restricted Gift carry over		2,400,000	2,400,000		3,430,100	3,430,100		2,400,000	2,400,000		2,400,000	2,400,000		2,400,000	2,400,000
Low Performing Grant	0	497,502	497,502		535,738	535,738	0		0	0		0	0		0
d)One time 1% Set Aside compensation	0		0			0	0		0	0		0	0		0
e) Assigned LCAP Supplemental Cumulative	0		0	300,000		300,000	300,000		300,000	300,000		300,000	300,000		300,000
Restricted Assigned & State and Federal one time funding			0		3,691,661	3,691,661			0			0			0
BASA 18-19 & 19-20 1%	280,000		280,000	0		0	0		0	0		0	0		0
CSEA Job Study	390,000		390,000	390,000		390,000	390,000		390,000	390,000		390,000	390,000		390,000
Cur Yr Unused and Over Accrued Vac Liab (w/bene)			0	272,000		272,000	272,000		272,000	272,000		272,000	272,000		272,000
f) Unassigned/Unappropriated						0									
Reserve for Economic Uncertainties 3%	5,167,979		5,167,979	5,242,576		5,242,576	5,203,254		5,203,254	4,950,123		4,950,123	4,947,939		4,947,939
Board Approved Reserve 9789 3%	973,763		973,763	2,092,631		2,092,631	3,274,340		3,274,340	1,619,873		1,619,873	496,518		496,518
			0			0									
Unassigned/Unappropriated Amount	0	0	(0)	465,630	(465,630)	0	(0)	0	0	0	(0)	0	0	(0)	0

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	63.86%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$105,355,136.61
	Appropriations Subject to Limit	\$105,355,136.61
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	6.30%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 03, 2020

To the Superintendent of Public Instruction:

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

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

Date: _____

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

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			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		139,605,186.55	0.00	139,605,186.55	127,772,729.00	0.00	127,772,729.00	-8.5%
2) Federal Revenue	8100-8299		0.00	5,679,747.90	5,679,747.90	0.00	7,236,437.00	7,236,437.00	27.4%
3) Other State Revenue	8300-8599		4,366,194.53	21,194,761.22	25,560,955.75	2,916,655.00	13,281,243.00	16,197,898.00	-36.6%
4) Other Local Revenue	8600-8799		819,073.35	7,538,088.70	8,357,162.05	796,790.00	1,940,353.00	2,737,143.00	-67.2%
5) TOTAL, REVENUES			144,790,454.43	34,412,597.82	179,203,052.25	131,486,174.00	22,458,033.00	153,944,207.00	-14.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		61,624,091.30	12,894,739.87	74,518,831.17	60,022,497.00	12,465,439.00	72,487,936.00	-2.7%
2) Classified Salaries	2000-2999		16,230,116.38	11,237,674.12	27,467,790.50	16,202,519.00	11,835,276.00	28,037,795.00	2.1%
3) Employee Benefits	3000-3999		27,508,460.45	17,931,866.47	45,440,326.92	26,287,545.00	9,989,203.00	36,276,748.00	-20.2%
4) Books and Supplies	4000-4999		1,212,091.98	2,498,417.04	3,710,509.02	1,500,171.00	2,822,135.00	4,322,306.00	16.5%
5) Services and Other Operating Expenditures	5000-5999		8,972,887.11	10,051,993.58	19,024,880.69	9,762,162.00	8,261,206.00	18,023,368.00	-5.3%
6) Capital Outlay	6000-6999		14,636.60	156,225.62	170,862.22	70,999.00	90,916.00	161,915.00	-5.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,739,625.96	1,155,525.73	2,895,151.69	1,946,056.00	1,318,458.00	3,264,514.00	12.8%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,471,612.60)	645,369.88	(826,242.72)	(1,370,892.00)	578,257.00	(792,635.00)	-4.1%
9) TOTAL, EXPENDITURES			115,830,297.18	56,571,812.31	172,402,109.49	114,421,057.00	47,360,890.00	161,781,947.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,960,157.25	(22,159,214.49)	6,800,942.76	17,065,117.00	(24,902,857.00)	(7,837,740.00)	-215.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		2,350,424.11	0.00	2,350,424.11	1,188,396.00	0.00	1,188,396.00	-49.4%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	9,000,000.00	0.00	9,000,000.00	New
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(25,378,461.44)	25,378,461.44	0.00	(25,811,261.00)	25,811,261.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,728,885.55)	25,378,461.44	(2,350,424.11)	(17,999,657.00)	25,811,261.00	7,811,604.00	-432.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,231,271.70	3,219,246.95	4,450,518.65	(934,540.00)	908,404.00	(26,136.00)	-100.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,945,081.68	3,972,621.07	11,917,702.75	9,176,353.38	7,191,868.02	16,368,221.40	37.3%
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)			7,945,081.68	3,972,621.07	11,917,702.75	9,176,353.38	7,191,868.02	16,368,221.40	37.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,945,081.68	3,972,621.07	11,917,702.75	9,176,353.38	7,191,868.02	16,368,221.40	37.3%
2) Ending Balance, June 30 (E + F1e)			9,176,353.38	7,191,868.02	16,368,221.40	8,241,813.38	8,100,272.02	16,342,085.40	-0.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,060.00	0.00	25,060.00	25,060.00	0.00	25,060.00	0.0%
Stores		9712	33,456.61	0.00	33,456.61	75,000.00	0.00	75,000.00	124.2%
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	7,657,497.62	7,657,497.62	0.00	8,506,420.24	8,506,420.24	11.1%
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	1,317,000.00	0.00	1,317,000.00	1,582,000.00	0.00	1,582,000.00	20.1%
One Time Allocated Funds	0000	9780	102,000.00		102,000.00				
Site Carry Over	0000	9780	253,000.00		253,000.00				
LCAP	0000	9780	300,000.00		300,000.00				
CSEA Job Study	0000	9780	390,000.00		390,000.00				
Vacation Liability	0000	9780	272,000.00		272,000.00				
One Time Funding	0000	9780				350,000.00		350,000.00	
Site Carry Over	0000	9780				270,000.00		270,000.00	
LCAP	0000	9780				300,000.00		300,000.00	
CSEA Job Study	0000	9780				390,000.00		390,000.00	
Vacation Liability	0000	9780				272,000.00		272,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,335,207.17	0.00	7,335,207.17	6,153,605.16	0.00	6,153,605.16	-16.1%
Unassigned/Unappropriated Amount		9790	465,629.60	(465,629.60)	0.00	406,148.22	(406,148.22)	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,804,552.31	3,499,078.96	14,303,631.27				
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	25,060.00	0.00	25,060.00				
d) with Fiscal Agent/Trustee		9135	25.00	0.00	25.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	10,560,351.95	7,184,716.23	17,745,068.18				
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	33,456.61	0.00	33,456.61				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	556,086.00	0.00	556,086.00				
9) TOTAL, ASSETS			21,979,531.87	10,683,795.19	32,663,327.06				
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	808,958.85	3,088,084.48	3,897,043.33				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	11,994,000.00	0.00	11,994,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	219.64	403,842.69	404,062.33				
6) TOTAL, LIABILITIES			12,803,178.49	3,491,927.17	16,295,105.66				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(must agree with line F2) (G9 + H2) - (I6 + J2)			9,176,353.38	7,191,868.02	16,368,221.40				

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	74,251,226.65	0.00	74,251,226.65	48,168,460.00	0.00	48,168,460.00	-35.1%
Education Protection Account State Aid - Current Year		8012	12,494,187.00	0.00	12,494,187.00	24,217,896.00	0.00	24,217,896.00	93.8%
State Aid - Prior Years		8019	(228,337.45)	0.00	(228,337.45)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	175,947.30	0.00	175,947.30	180,934.00	0.00	180,934.00	2.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	178,440.22	0.00	178,440.22	194,501.00	0.00	194,501.00	9.0%
County & District Taxes Secured Roll Taxes		8041	34,328,405.47	0.00	34,328,405.47	41,133,370.00	0.00	41,133,370.00	19.8%
Unsecured Roll Taxes		8042	374,351.26	0.00	374,351.26	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	1,330,472.83	0.00	1,330,472.83	1,159,553.00	0.00	1,159,553.00	-12.8%
Supplemental Taxes		8044	583,426.68	0.00	583,426.68	751,877.00	0.00	751,877.00	28.9%
Education Revenue Augmentation Fund (ERAF)		8045	8,062,744.63	0.00	8,062,744.63	3,647,472.00	0.00	3,647,472.00	-54.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,018,353.08	0.00	8,018,353.08	8,318,666.00	0.00	8,318,666.00	3.7%
Penalties and Interest from Delinquent Taxes		8048	35,968.88	0.00	35,968.88	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			139,605,186.55	0.00	139,605,186.55	127,772,729.00	0.00	127,772,729.00	-8.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			139,605,186.55	0.00	139,605,186.55	127,772,729.00	0.00	127,772,729.00	-8.5%
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	2,868,926.00	2,868,926.00	0.00	2,868,926.00	2,868,926.00	0.0%
Special Education Discretionary Grants		8182	0.00	248,782.00	248,782.00	0.00	248,769.00	248,769.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,561,412.75	1,561,412.75		1,678,464.00	1,678,464.00	7.5%
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		310,313.16	310,313.16		288,297.00	288,297.00	-7.1%
Title III, Part A, Immigrant Student Program	4201	8290		33,402.13	33,402.13		50,822.00	50,822.00	52.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		161,014.97	161,014.97		166,295.00	166,295.00	3.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		102,092.50	102,092.50		170,664.00	170,664.00	67.2%
Career and Technical Education	3500-3599	8290		76,156.57	76,156.57		74,956.00	74,956.00	-1.6%
All Other Federal Revenue	All Other	8290	0.00	317,647.82	317,647.82	0.00	1,689,244.00	1,689,244.00	431.8%
TOTAL, FEDERAL REVENUE			0.00	5,679,747.90	5,679,747.90	0.00	7,236,437.00	7,236,437.00	27.4%
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		8,210,299.00	8,210,299.00		8,940,188.00	8,940,188.00	8.9%
Prior Years	6500	8319		42,073.00	42,073.00		17,034.00	17,034.00	-59.5%
All Other State Apportionments - Current Year	All Other	8311	27,901.00	0.00	27,901.00	0.00	0.00	0.00	-100.0%
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	623,289.00	0.00	623,289.00	627,095.00	0.00	627,095.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	2,331,558.53	872,886.39	3,204,444.92	2,243,420.00	1,073,188.00	3,316,608.00	3.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		573,941.53	573,941.53		603,835.00	603,835.00	5.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		419,285.51	419,285.51		502,256.00	502,256.00	19.8%
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	1,383,446.00	11,076,275.79	12,459,721.79	46,140.00	2,144,742.00	2,190,882.00	-82.4%
TOTAL, OTHER STATE REVENUE			4,366,194.53	21,194,761.22	25,560,955.75	2,916,655.00	13,281,243.00	16,197,898.00	-36.6%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	300,240.33	300,240.33	0.00	435,439.00	435,439.00	45.0%
Interest		8660	738,233.60	0.00	738,233.60	700,000.00	0.00	700,000.00	-5.2%
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	94,401.62	94,401.62	0.00	103,083.00	103,083.00	9.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	375.00	0.00	375.00	400.00	0.00	400.00	6.7%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	80,464.75	6,622,159.44	6,702,624.19	96,390.00	662,207.00	758,597.00	-88.7%
Tuition		8710	0.00	521,287.31	521,287.31	0.00	739,624.00	739,624.00	41.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			819,073.35	7,538,088.70	8,357,162.05	796,790.00	1,940,353.00	2,737,143.00	-67.2%
TOTAL, REVENUES			144,790,454.43	34,412,597.82	179,203,052.25	131,486,174.00	22,458,033.00	153,944,207.00	-14.1%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	50,107,810.08	10,472,804.96	60,580,615.04	48,835,700.00	10,426,910.00	59,262,610.00	-2.2%
Certificated Pupil Support Salaries		1200	4,051,910.88	440,755.00	4,492,665.88	4,061,454.00	441,778.00	4,503,232.00	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	5,325,624.85	258,456.11	5,584,080.96	5,426,567.00	271,082.00	5,697,649.00	2.0%
Other Certificated Salaries		1900	2,138,745.49	1,722,723.80	3,861,469.29	1,698,776.00	1,325,669.00	3,024,445.00	-21.7%
TOTAL, CERTIFICATED SALARIES			61,624,091.30	12,894,739.87	74,518,831.17	60,022,497.00	12,465,439.00	72,487,936.00	-2.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,358,214.31	6,694,923.41	8,053,137.72	1,375,780.00	6,705,155.00	8,080,935.00	0.3%
Classified Support Salaries		2200	6,321,054.26	3,759,211.26	10,080,265.52	6,229,390.00	4,011,949.00	10,241,339.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	1,606,237.05	144,149.12	1,750,386.17	1,557,515.00	127,864.00	1,685,379.00	-3.7%
Clerical, Technical and Office Salaries		2400	6,306,832.93	478,756.20	6,785,589.13	6,297,403.00	439,108.00	6,736,511.00	-0.7%
Other Classified Salaries		2900	637,777.83	160,634.13	798,411.96	742,431.00	551,200.00	1,293,631.00	62.0%
TOTAL, CLASSIFIED SALARIES			16,230,116.38	11,237,674.12	27,467,790.50	16,202,519.00	11,835,276.00	28,037,795.00	2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,270,805.74	11,071,535.50	21,342,341.24	9,068,217.00	2,152,171.00	11,220,388.00	-47.4%
PERS		3201-3202	3,184,920.39	2,121,744.81	5,306,665.20	3,093,404.00	2,722,217.00	5,815,621.00	9.6%
OASDI/Medicare/Alternative		3301-3302	2,100,097.16	1,007,567.46	3,107,664.62	2,184,591.00	1,128,400.00	3,312,991.00	6.6%
Health and Welfare Benefits		3401-3402	9,757,858.21	3,050,882.79	12,808,741.00	10,188,386.00	3,297,887.00	13,486,273.00	5.3%
Unemployment Insurance		3501-3502	37,789.97	11,627.71	49,417.68	38,327.00	12,035.00	50,362.00	1.9%
Workers' Compensation		3601-3602	2,156,988.98	668,508.20	2,825,497.18	1,714,620.00	676,493.00	2,391,113.00	-15.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,508,460.45	17,931,866.47	45,440,326.92	26,287,545.00	9,989,203.00	36,276,748.00	-20.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	693,888.79	693,888.79	11,869.00	1,073,338.00	1,085,207.00	56.4%
Books and Other Reference Materials		4200	10,950.02	63,962.85	74,912.87	15,885.00	21,113.00	36,998.00	-50.6%
Materials and Supplies		4300	1,152,772.92	1,395,931.51	2,548,704.43	1,468,750.00	1,727,683.00	3,196,433.00	25.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	48,369.04	344,587.74	392,956.78	3,667.00	1.00	3,668.00	-99.1%
Food		4700	0.00	46.15	46.15	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,212,091.98	2,498,417.04	3,710,509.02	1,500,171.00	2,822,135.00	4,322,306.00	16.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	468,483.55	468,483.55	0.00	427,029.00	427,029.00	-8.8%
Travel and Conferences		5200	13,313.04	31,793.22	45,106.26	62,001.00	32,489.00	94,490.00	109.5%
Dues and Memberships		5300	46,218.02	952.00	47,170.02	46,170.00	952.00	47,122.00	-0.1%
Insurance		5400 - 5450	1,093,994.00	0.00	1,093,994.00	1,692,342.00	0.00	1,692,342.00	54.7%
Operations and Housekeeping Services		5500	2,953,128.80	29,500.26	2,982,629.06	3,022,429.00	29,778.00	3,052,207.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	370,011.91	446,507.31	816,519.22	523,697.00	73,279.00	596,976.00	-26.9%
Transfers of Direct Costs		5710	50,828.57	(50,828.57)	0.00	54,234.00	(54,234.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(202,373.01)	2,835.00	(199,538.01)	(210,170.00)	0.00	(210,170.00)	5.3%
Professional/Consulting Services and Operating Expenditures		5800	4,489,553.13	9,052,165.32	13,541,718.45	4,332,289.00	7,740,893.00	12,073,182.00	-10.8%
Communications		5900	158,212.65	70,585.49	228,798.14	239,170.00	11,020.00	250,190.00	9.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,972,887.11	10,051,993.58	19,024,880.69	9,762,162.00	8,261,206.00	18,023,368.00	-5.3%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	29,530.28	29,530.28	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	370.00	68,390.47	68,760.47	0.00	90,916.00	90,916.00	32.2%
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	14,266.60	42,120.33	56,386.93	70,999.00	0.00	70,999.00	25.9%
Equipment Replacement		6500	0.00	16,184.54	16,184.54	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			14,636.60	156,225.62	170,862.22	70,999.00	90,916.00	161,915.00	-5.2%
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	15,584.00	0.00	15,584.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	856,942.02	856,942.02	0.00	1,015,034.00	1,015,034.00	18.4%
Payments to County Offices		7142	83,712.00	0.00	83,712.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	484,266.84	30,408.54	514,675.38	476,626.00	30,772.00	507,398.00	-1.4%
Other Debt Service - Principal		7439	1,156,063.12	268,175.17	1,424,238.29	1,469,430.00	272,652.00	1,742,082.00	22.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,739,625.96	1,155,525.73	2,895,151.69	1,946,056.00	1,318,458.00	3,264,514.00	12.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(645,369.88)	645,369.88	0.00	(578,257.00)	578,257.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(826,242.72)	0.00	(826,242.72)	(792,635.00)	0.00	(792,635.00)	-4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,471,612.60)	645,369.88	(826,242.72)	(1,370,892.00)	578,257.00	(792,635.00)	-4.1%
TOTAL, EXPENDITURES			115,830,297.18	56,571,812.31	172,402,109.49	114,421,057.00	47,360,890.00	161,781,947.00	-6.2%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	1,757,452.11	0.00	1,757,452.11	986,028.00	0.00	986,028.00	-43.9%
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	18,585.00	0.00	18,585.00	New
Other Authorized Interfund Transfers Out		7619	592,972.00	0.00	592,972.00	183,783.00	0.00	183,783.00	-69.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,350,424.11	0.00	2,350,424.11	1,188,396.00	0.00	1,188,396.00	-49.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	9,000,000.00	0.00	9,000,000.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	9,000,000.00	0.00	9,000,000.00	New
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	(25,378,461.44)	25,378,461.44	0.00	(25,811,261.00)	25,811,261.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(25,378,461.44)	25,378,461.44	0.00	(25,811,261.00)	25,811,261.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(27,728,885.55)	25,378,461.44	(2,350,424.11)	(17,999,657.00)	25,811,261.00	7,811,604.00	-432.3%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	139,605,186.55	0.00	139,605,186.55	127,772,729.00	0.00	127,772,729.00	-8.5%
2) Federal Revenue		8100-8299	0.00	5,679,747.90	5,679,747.90	0.00	7,236,437.00	7,236,437.00	27.4%
3) Other State Revenue		8300-8599	4,366,194.53	21,194,761.22	25,560,955.75	2,916,655.00	13,281,243.00	16,197,898.00	-36.6%
4) Other Local Revenue		8600-8799	819,073.35	7,538,088.70	8,357,162.05	796,790.00	1,940,353.00	2,737,143.00	-67.2%
5) TOTAL, REVENUES			144,790,454.43	34,412,597.82	179,203,052.25	131,486,174.00	22,458,033.00	153,944,207.00	-14.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	69,374,234.83	41,622,187.58	110,996,422.41	66,571,974.00	33,368,299.00	99,940,273.00	-10.0%
2) Instruction - Related Services	2000-2999		14,274,486.67	4,577,308.64	18,851,795.31	14,082,255.00	4,085,244.00	18,167,499.00	-3.6%
3) Pupil Services	3000-3999		9,458,126.82	2,710,964.90	12,169,091.72	9,099,264.00	3,081,950.00	12,181,214.00	0.1%
4) Ancillary Services	4000-4999		758,738.27	519,271.68	1,278,009.95	875,809.00	0.00	875,809.00	-31.5%
5) Community Services	5000-5999		6,173.12	134,973.58	141,146.70	14,960.00	87,217.00	102,177.00	-27.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,446,580.21	840,601.22	11,287,181.43	11,701,168.00	588,657.00	12,289,825.00	8.9%
8) Plant Services	8000-8999		9,257,093.97	5,010,978.98	14,268,072.95	10,066,831.00	4,831,065.00	14,897,896.00	4.4%
9) Other Outgo	9000-9999		2,254,863.29	1,155,525.73	3,410,389.02	2,008,796.00	1,318,458.00	3,327,254.00	-2.4%
10) TOTAL, EXPENDITURES			115,830,297.18	56,571,812.31	172,402,109.49	114,421,057.00	47,360,890.00	161,781,947.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,960,157.25	(22,159,214.49)	6,800,942.76	17,065,117.00	(24,902,857.00)	(7,837,740.00)	-215.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,350,424.11	0.00	2,350,424.11	1,188,396.00	0.00	1,188,396.00	-49.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	9,000,000.00	0.00	9,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(25,378,461.44)	25,378,461.44	0.00	(25,811,261.00)	25,811,261.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,728,885.55)	25,378,461.44	(2,350,424.11)	(17,999,657.00)	25,811,261.00	7,811,604.00	-432.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,231,271.70	3,219,246.95	4,450,518.65	(934,540.00)	908,404.00	(26,136.00)	-100.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,945,081.68	3,972,621.07	11,917,702.75	9,176,353.38	7,191,868.02	16,368,221.40	37.3%
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)			7,945,081.68	3,972,621.07	11,917,702.75	9,176,353.38	7,191,868.02	16,368,221.40	37.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,945,081.68	3,972,621.07	11,917,702.75	9,176,353.38	7,191,868.02	16,368,221.40	37.3%
2) Ending Balance, June 30 (E + F1e)			9,176,353.38	7,191,868.02	16,368,221.40	8,241,813.38	8,100,272.02	16,342,085.40	-0.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,060.00	0.00	25,060.00	25,060.00	0.00	25,060.00	0.0%
Stores		9712	33,456.61	0.00	33,456.61	75,000.00	0.00	75,000.00	124.2%
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	7,657,497.62	7,657,497.62	0.00	8,506,420.24	8,506,420.24	11.1%
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	1,317,000.00	0.00	1,317,000.00	1,582,000.00	0.00	1,582,000.00	20.1%
One Time Allocated Funds	0000	9780	102,000.00		102,000.00				
Site Carry Over	0000	9780	253,000.00		253,000.00				
LCAP	0000	9780	300,000.00		300,000.00				
CSEA Job Study	0000	9780	390,000.00		390,000.00				
Vacation Liability	0000	9780	272,000.00		272,000.00				
One Time Funding	0000	9780				350,000.00		350,000.00	
Site Carry Over	0000	9780				270,000.00		270,000.00	
LCAP	0000	9780				300,000.00		300,000.00	
CSEA Job Study	0000	9780				390,000.00		390,000.00	
Vacation Liability	0000	9780				272,000.00		272,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,335,207.17	0.00	7,335,207.17	6,153,605.16	0.00	6,153,605.16	-16.1%

			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
Unassigned/Unappropriated Amount		9790	465,629.60	(465,629.60)	0.00	406,148.22	(406,148.22)	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	6.60	6.60
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	0.00	1,346,428.62
5640	Medi-Cal Billing Option	25,111.82	25,111.82
6300	Lottery: Instructional Materials	2,781,621.42	2,781,621.42
6520	Special Ed: Project Workability I LEA	21,808.71	21,808.71
7311	Classified School Employee Professional Development Block Grant	87,699.08	87,699.08
7388	SB 117 COVID-19 LEA Response Funds	69,064.17	69,064.17
7510	Low-Performing Students Block Grant	535,737.78	38,231.78
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	663,078.19	663,078.19
9010	Other Restricted Local	3,473,369.85	3,473,369.85
Total, Restricted Balance		<u>7,657,497.62</u>	<u>8,506,420.24</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	244,440.00	244,440.00	0.0%
3) Other State Revenue		8300-8599	2,906,455.98	2,700,357.00	-7.1%
4) Other Local Revenue		8600-8799	330,471.13	272,690.00	-17.5%
5) TOTAL, REVENUES			3,481,367.11	3,217,487.00	-7.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,736,868.61	1,790,934.00	3.1%
2) Classified Salaries		2000-2999	817,776.76	784,884.00	-4.0%
3) Employee Benefits		3000-3999	1,037,556.38	849,326.00	-18.1%
4) Books and Supplies		4000-4999	72,827.98	97,696.00	34.1%
5) Services and Other Operating Expenditures		5000-5999	191,564.35	214,260.00	11.8%
6) Capital Outlay		6000-6999	95,415.28	52,050.00	-45.4%
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	201,230.69	198,630.00	-1.3%
9) TOTAL, EXPENDITURES			4,153,240.05	3,987,780.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(671,872.94)	(770,293.00)	14.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	192,972.00	183,783.00	-4.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			192,972.00	183,783.00	-4.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(478,900.94)	(586,510.00)	22.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,340,395.94	3,695,237.50	-14.9%
b) Audit Adjustments		9793	(166,257.50)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,174,138.44	3,695,237.50	-11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,174,138.44	3,695,237.50	-11.5%
2) Ending Balance, June 30 (E + F1e)			3,695,237.50	3,108,727.50	-15.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	356,877.72	356,877.72	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	3,338,359.78	2,751,849.78	-17.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	905,235.05		
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	351,618.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,550,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,806,853.05		
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	111,615.55		
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			111,615.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,695,237.50		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	244,440.00	244,440.00	0.0%
TOTAL, FEDERAL REVENUE			244,440.00	244,440.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,669,562.50	2,669,564.00	0.0%
All Other State Revenue	All Other	8590	236,893.48	30,793.00	-87.0%
TOTAL, OTHER STATE REVENUE			2,906,455.98	2,700,357.00	-7.1%

			2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Description	Resource Codes	Object Codes			
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	57,079.55	65,927.00	15.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	236,923.58	180,629.00	-23.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36,468.00	26,134.00	-28.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			330,471.13	272,690.00	-17.5%
TOTAL, REVENUES			3,481,367.11	3,217,487.00	-7.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,175,812.60	1,229,241.00	4.5%
Certificated Pupil Support Salaries		1200	151,230.37	149,311.00	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	170,944.08	170,944.00	0.0%
Other Certificated Salaries		1900	238,881.56	241,438.00	1.1%
TOTAL, CERTIFICATED SALARIES			1,736,868.61	1,790,934.00	3.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	335,270.31	294,567.00	-12.1%
Classified Support Salaries		2200	131,491.11	134,887.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	351,011.51	355,430.00	1.3%
Other Classified Salaries		2900	3.83	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			817,776.76	784,884.00	-4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	461,020.06	284,391.00	-38.3%
PERS		3201-3202	149,178.81	151,567.00	1.6%
OASDI/Medicare/Alternative		3301-3302	88,789.54	87,422.00	-1.5%
Health and Welfare Benefits		3401-3402	266,465.70	255,418.00	-4.1%
Unemployment Insurance		3501-3502	1,252.80	1,313.00	4.8%
Workers' Compensation		3601-3602	70,849.47	69,215.00	-2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,037,556.38	849,326.00	-18.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	43,811.08	46,416.00	5.9%
Materials and Supplies		4300	25,901.39	43,511.00	68.0%
Noncapitalized Equipment		4400	3,115.51	7,769.00	149.4%
TOTAL, BOOKS AND SUPPLIES			72,827.98	97,696.00	34.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	8,000.00	8,000.00	0.0%
Travel and Conferences		5200	322.38	6,134.00	1802.7%
Dues and Memberships		5300	0.00	258.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,392.24	41,189.00	31.2%
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	4,499.67	5,500.00	22.2%
Professional/Consulting Services and Operating Expenditures		5800	124,221.30	129,310.00	4.1%
Communications		5900	23,128.76	23,869.00	3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			191,564.35	214,260.00	11.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	95,415.28	22,050.00	-76.9%
Equipment		6400	0.00	30,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,415.28	52,050.00	-45.4%
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%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	201,230.69	198,630.00	-1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			201,230.69	198,630.00	-1.3%
TOTAL, EXPENDITURES			4,153,240.05	3,987,780.00	-4.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	192,972.00	183,783.00	-4.8%
(a) TOTAL, INTERFUND TRANSFERS IN			192,972.00	183,783.00	-4.8%
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)			192,972.00	183,783.00	-4.8%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	244,440.00	244,440.00	0.0%
3) Other State Revenue		8300-8599	2,906,455.98	2,700,357.00	-7.1%
4) Other Local Revenue		8600-8799	330,471.13	272,690.00	-17.5%
5) TOTAL, REVENUES			3,481,367.11	3,217,487.00	-7.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,279,380.88	2,102,170.00	-7.8%
2) Instruction - Related Services	2000-2999		1,144,405.97	1,184,570.00	3.5%
3) Pupil Services	3000-3999		204,808.70	205,993.00	0.6%
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		201,230.69	198,630.00	-1.3%
8) Plant Services	8000-8999		323,413.81	296,417.00	-8.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,153,240.05	3,987,780.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(671,872.94)	(770,293.00)	14.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	192,972.00	183,783.00	-4.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			192,972.00	183,783.00	-4.8%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(478,900.94)	(586,510.00)	22.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,340,395.94	3,695,237.50	-14.9%
b) Audit Adjustments		9793	(166,257.50)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,174,138.44	3,695,237.50	-11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,174,138.44	3,695,237.50	-11.5%
2) Ending Balance, June 30 (E + F1e)			3,695,237.50	3,108,727.50	-15.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	356,877.72	356,877.72	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	3,338,359.78	2,751,849.78	-17.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
6391	Adult Education Program	356,877.72	356,877.72
Total, Restricted Balance		356,877.72	356,877.72

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,006.59	231,966.00	24.7%
3) Other State Revenue		8300-8599	738,317.26	574,089.00	-22.2%
4) Other Local Revenue		8600-8799	3,375,437.55	4,178,610.00	23.8%
5) TOTAL, REVENUES			4,299,761.40	4,984,665.00	15.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,612,613.34	1,641,889.00	1.8%
2) Classified Salaries		2000-2999	1,804,776.05	1,813,095.00	0.5%
3) Employee Benefits		3000-3999	1,653,559.17	1,433,941.00	-13.3%
4) Books and Supplies		4000-4999	142,572.15	201,285.00	41.2%
5) Services and Other Operating Expenditures		5000-5999	392,389.99	469,932.00	19.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	451,302.81	410,551.00	-9.0%
9) TOTAL, EXPENDITURES			6,057,213.51	5,970,693.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,757,452.11)	(986,028.00)	-43.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,757,452.11	986,028.00	-43.9%
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			1,757,452.11	986,028.00	-43.9%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	51,254.83		
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	426,783.14		
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			478,037.97		
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	309,963.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	168,074.00		
6) TOTAL, LIABILITIES			478,037.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	26,554.59	38,171.00	43.7%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	159,452.00	193,795.00	21.5%
TOTAL, FEDERAL REVENUE			186,006.59	231,966.00	24.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,006.26	1,288.00	28.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	533,490.00	572,801.00	7.4%
All Other State Revenue	All Other	8590	203,821.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			738,317.26	574,089.00	-22.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	3,319,659.95	4,151,508.00	25.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	55,777.60	27,102.00	-51.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,375,437.55	4,178,610.00	23.8%
TOTAL, REVENUES			4,299,761.40	4,984,665.00	15.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,383,362.22	1,401,243.00	1.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	229,251.12	240,646.00	5.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,612,613.34	1,641,889.00	1.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,535,821.93	1,536,154.00	0.0%
Classified Support Salaries		2200	82,135.54	85,601.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	186,181.75	190,703.00	2.4%
Other Classified Salaries		2900	636.83	637.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,804,776.05	1,813,095.00	0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	383,273.47	153,389.00	-60.0%
PERS		3201-3202	434,513.47	449,604.00	3.5%
OASDI/Medicare/Alternative		3301-3302	182,076.27	193,341.00	6.2%
Health and Welfare Benefits		3401-3402	557,387.47	540,343.00	-3.1%
Unemployment Insurance		3501-3502	1,627.26	1,751.00	7.6%
Workers' Compensation		3601-3602	94,681.23	95,513.00	0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,653,559.17	1,433,941.00	-13.3%
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	73,391.32	94,477.00	28.7%
Noncapitalized Equipment		4400	1,635.49	2,238.00	36.8%
Food		4700	67,545.34	104,570.00	54.8%
TOTAL, BOOKS AND SUPPLIES			142,572.15	201,285.00	41.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,487.82	2,260.00	51.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	78,357.04	84,728.00	8.1%
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	122,235.99	126,709.00	3.7%
Professional/Consulting Services and Operating Expenditures		5800	188,073.39	253,660.00	34.9%
Communications		5900	2,235.75	2,575.00	15.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			392,389.99	469,932.00	19.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	451,302.81	410,551.00	-9.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			451,302.81	410,551.00	-9.0%
TOTAL, EXPENDITURES			6,057,213.51	5,970,693.00	-1.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,757,452.11	986,028.00	-43.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,757,452.11	986,028.00	-43.9%
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 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)			1,757,452.11	986,028.00	-43.9%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,006.59	231,966.00	24.7%
3) Other State Revenue		8300-8599	738,317.26	574,089.00	-22.2%
4) Other Local Revenue		8600-8799	3,375,437.55	4,178,610.00	23.8%
5) TOTAL, REVENUES			4,299,761.40	4,984,665.00	15.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,521,950.57	4,342,692.00	-4.0%
2) Instruction - Related Services	2000-2999		677,186.24	750,842.00	10.9%
3) Pupil Services	3000-3999		70,082.81	110,025.00	57.0%
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		451,302.81	410,551.00	-9.0%
8) Plant Services	8000-8999		336,691.08	356,583.00	5.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,057,213.51	5,970,693.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,757,452.11)	(986,028.00)	-43.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,757,452.11	986,028.00	-43.9%
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			1,757,452.11	986,028.00	-43.9%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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	2020-21
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,735,386.06	1,995,469.00	15.0%
3) Other State Revenue		8300-8599	135,495.05	136,394.00	0.7%
4) Other Local Revenue		8600-8799	1,413,581.22	1,702,085.00	20.4%
5) TOTAL, REVENUES			3,284,462.33	3,833,948.00	16.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,594,869.36	1,652,706.00	3.6%
3) Employee Benefits		3000-3999	610,456.34	658,899.00	7.9%
4) Books and Supplies		4000-4999	1,010,978.83	1,234,000.00	22.1%
5) Services and Other Operating Expenditures		5000-5999	176,453.61	123,474.00	-30.0%
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	173,709.22	183,454.00	5.6%
9) TOTAL, EXPENDITURES			3,566,467.36	3,852,533.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(282,005.03)	(18,585.00)	-93.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	18,585.00	New
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	18,585.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(282,005.03)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	830,882.92	548,877.89	-33.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			830,882.92	548,877.89	-33.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			830,882.92	548,877.89	-33.9%
2) Ending Balance, June 30 (E + F1e)			548,877.89	548,877.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	31,077.84	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	503,633.12	534,710.96	6.2%
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	14,166.93	14,166.93	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	709,855.25		
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	2,657.13		
4) Due from Grantor Government		9290	78,579.34		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	31,077.84		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			822,169.56		
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	66,241.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	207,050.01		
6) TOTAL, LIABILITIES			273,291.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			548,877.89		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,735,386.06	1,995,469.00	15.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,735,386.06	1,995,469.00	15.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	135,495.05	136,394.00	0.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			135,495.05	136,394.00	0.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,403,260.49	1,694,991.00	20.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,320.73	7,094.00	-31.3%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,413,581.22	1,702,085.00	20.4%
TOTAL, REVENUES			3,284,462.33	3,833,948.00	16.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	976,575.63	1,007,836.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	497,766.32	528,626.00	6.2%
Clerical, Technical and Office Salaries		2400	103,121.75	100,244.00	-2.8%
Other Classified Salaries		2900	17,405.66	16,000.00	-8.1%
TOTAL, CLASSIFIED SALARIES			1,594,869.36	1,652,706.00	3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	263,783.52	296,374.00	12.4%
OASDI/Medicare/Alternative		3301-3302	113,837.91	123,548.00	8.5%
Health and Welfare Benefits		3401-3402	187,823.38	192,373.00	2.4%
Unemployment Insurance		3501-3502	770.01	822.00	6.8%
Workers' Compensation		3601-3602	44,241.52	45,782.00	3.5%
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			610,456.34	658,899.00	7.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	107,568.71	133,500.00	24.1%
Noncapitalized Equipment		4400	8,187.60	100,500.00	1127.5%
Food		4700	895,222.52	1,000,000.00	11.7%
TOTAL, BOOKS AND SUPPLIES			1,010,978.83	1,234,000.00	22.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,182.48	1,050.00	-11.2%
Dues and Memberships		5300	212.11	800.00	277.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,875.00	15,910.00	61.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	250.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	72,802.35	77,961.00	7.1%
Professional/Consulting Services and Operating Expenditures		5800	89,328.28	24,085.00	-73.0%
Communications		5900	3,053.39	3,418.00	11.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			176,453.61	123,474.00	-30.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	173,709.22	183,454.00	5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			173,709.22	183,454.00	5.6%
TOTAL, EXPENDITURES			3,566,467.36	3,852,533.00	8.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	18,585.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	18,585.00	New
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	18,585.00	New

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,735,386.06	1,995,469.00	15.0%
3) Other State Revenue		8300-8599	135,495.05	136,394.00	0.7%
4) Other Local Revenue		8600-8799	1,413,581.22	1,702,085.00	20.4%
5) TOTAL, REVENUES			3,284,462.33	3,833,948.00	16.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,313,075.14	3,580,498.00	8.1%
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		173,709.22	183,454.00	5.6%
8) Plant Services	8000-8999		79,683.00	88,581.00	11.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,566,467.36	3,852,533.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(282,005.03)	(18,585.00)	-93.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	18,585.00	New
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	18,585.00	New

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(282,005.03)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	830,882.92	548,877.89	-33.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			830,882.92	548,877.89	-33.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			830,882.92	548,877.89	-33.9%
2) Ending Balance, June 30 (E + F1e)			548,877.89	548,877.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	31,077.84	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	503,633.12	534,710.96	6.2%
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	14,166.93	14,166.93	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	2020-21
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	503,633.12	534,710.96
Total, Restricted Balance		503,633.12	534,710.96

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,348.70	14,146.00	-13.5%
5) TOTAL, REVENUES			16,348.70	14,146.00	-13.5%
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	23,352.00	250,000.00	970.6%
6) Capital Outlay		6000-6999	39,579.00	61,080.00	54.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			62,931.00	311,080.00	394.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,582.30)	(296,934.00)	537.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			353,417.70	(296,934.00)	-184.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	655,787.67	1,009,205.37	53.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			655,787.67	1,009,205.37	53.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			655,787.67	1,009,205.37	53.9%
2) Ending Balance, June 30 (E + F1e)			1,009,205.37	712,271.37	-29.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,009,205.37	712,271.37	-29.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	241,715.36		
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	2,635.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	768,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,012,351.23		
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	3,145.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,145.86		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,009,205.37		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,348.70	14,146.00	-13.5%
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			16,348.70	14,146.00	-13.5%
TOTAL, REVENUES			16,348.70	14,146.00	-13.5%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,152.00	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	2,200.00	250,000.00	11263.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,352.00	250,000.00	970.6%
CAPITAL OUTLAY					
Land Improvements		6170	6,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	14,161.81	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	18,917.19	61,080.00	222.9%
TOTAL, CAPITAL OUTLAY			39,579.00	61,080.00	54.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			62,931.00	311,080.00	394.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	400,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	0.00	-100.0%
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)			400,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,348.70	14,146.00	-13.5%
5) TOTAL, REVENUES			16,348.70	14,146.00	-13.5%
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		62,931.00	311,080.00	394.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			62,931.00	311,080.00	394.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(46,582.30)	(296,934.00)	537.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			353,417.70	(296,934.00)	-184.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	655,787.67	1,009,205.37	53.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			655,787.67	1,009,205.37	53.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			655,787.67	1,009,205.37	53.9%
2) Ending Balance, June 30 (E + F1e)			1,009,205.37	712,271.37	-29.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,009,205.37	712,271.37	-29.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	199,275.41	210,069.00	5.4%
5) TOTAL, REVENUES			199,275.41	210,069.00	5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	78,907.60	44,520.00	-43.6%
3) Employee Benefits		3000-3999	34,218.84	21,197.00	-38.1%
4) Books and Supplies		4000-4999	5,340.60	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	78,936.96	85,074.00	7.8%
6) Capital Outlay		6000-6999	933,504.70	3,827,008.00	310.0%
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			1,130,908.70	3,977,799.00	251.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(931,633.29)	(3,767,730.00)	304.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(931,633.29)	(3,767,730.00)	304.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,910,360.13	10,978,726.84	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,910,360.13	10,978,726.84	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,910,360.13	10,978,726.84	-7.8%
2) Ending Balance, June 30 (E + F1e)			10,978,726.84	7,210,996.84	-34.3%
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	10,978,726.84	7,210,996.84	-34.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,080,510.33		
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	33,125.22		
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			11,113,635.55		
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	134,908.71		
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			134,908.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,978,726.84		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	199,275.41	210,069.00	5.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			199,275.41	210,069.00	5.4%
TOTAL, REVENUES			199,275.41	210,069.00	5.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	78,907.60	44,520.00	-43.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			78,907.60	44,520.00	-43.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,412.01	10,097.00	-34.5%
OASDI/Medicare/Alternative		3301-3302	5,918.93	3,406.00	-42.5%
Health and Welfare Benefits		3401-3402	10,663.31	6,439.00	-39.6%
Unemployment Insurance		3501-3502	38.82	22.00	-43.3%
Workers' Compensation		3601-3602	2,185.77	1,233.00	-43.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,218.84	21,197.00	-38.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,063.51	0.00	-100.0%
Noncapitalized Equipment		4400	3,277.09	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,340.60	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 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	78,936.96	85,074.00	7.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,936.96	85,074.00	7.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	260,589.87	0.00	-100.0%
Buildings and Improvements of Buildings		6200	637,010.53	3,812,134.00	498.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	35,904.30	14,874.00	-58.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			933,504.70	3,827,008.00	310.0%
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			1,130,908.70	3,977,799.00	251.7%

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

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	199,275.41	210,069.00	5.4%
5) TOTAL, REVENUES			199,275.41	210,069.00	5.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,130,908.70	3,977,799.00	251.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,130,908.70	3,977,799.00	251.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(931,633.29)	(3,767,730.00)	304.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(931,633.29)	(3,767,730.00)	304.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,910,360.13	10,978,726.84	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,910,360.13	10,978,726.84	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,910,360.13	10,978,726.84	-7.8%
2) Ending Balance, June 30 (E + F1e)			10,978,726.84	7,210,996.84	-34.3%
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	10,978,726.84	7,210,996.84	-34.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,564,839.54	316,977.00	-79.7%
5) TOTAL, REVENUES			1,564,839.54	316,977.00	-79.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	22,160.26	11,089.00	-50.0%
5) Services and Other Operating Expenditures		5000-5999	7,997.00	166.00	-97.9%
6) Capital Outlay		6000-6999	30,512.00	18,556.00	-39.2%
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			60,669.26	29,811.00	-50.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,504,170.28	287,166.00	-80.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,504,170.28	287,166.00	-80.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	154,012.69	1,658,182.97	976.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,012.69	1,658,182.97	976.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,012.69	1,658,182.97	976.7%
2) Ending Balance, June 30 (E + F1e)			1,658,182.97	1,945,348.97	17.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,550,277.12	1,858,653.12	19.9%
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	107,905.85	86,695.85	-19.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	618,546.05		
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	3,566.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,037,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,659,112.18		
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	929.21		
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			929.21		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,658,182.97		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,562.42	8,601.00	-40.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,550,277.12	308,376.00	-80.1%
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			1,564,839.54	316,977.00	-79.7%
TOTAL, REVENUES			1,564,839.54	316,977.00	-79.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,396.24	9,058.00	-44.8%
Noncapitalized Equipment		4400	5,764.02	2,031.00	-64.8%
TOTAL, BOOKS AND SUPPLIES			22,160.26	11,089.00	-50.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,997.00	166.00	-97.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,997.00	166.00	-97.9%
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	30,512.00	18,556.00	-39.2%
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			30,512.00	18,556.00	-39.2%
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			60,669.26	29,811.00	-50.9%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,564,839.54	316,977.00	-79.7%
5) TOTAL, REVENUES			1,564,839.54	316,977.00	-79.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		60,669.26	29,811.00	-50.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			60,669.26	29,811.00	-50.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,504,170.28	287,166.00	-80.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,504,170.28	287,166.00	-80.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	154,012.69	1,658,182.97	976.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,012.69	1,658,182.97	976.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,012.69	1,658,182.97	976.7%
2) Ending Balance, June 30 (E + F1e)			1,658,182.97	1,945,348.97	17.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,550,277.12	1,858,653.12	19.9%
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	107,905.85	86,695.85	-19.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
9010	Other Restricted Local	1,550,277.12	1,858,653.12
Total, Restricted Balance		1,550,277.12	1,858,653.12

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,598,652.41	423,053.00	-73.5%
5) TOTAL, REVENUES			1,598,652.41	423,053.00	-73.5%
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	26,189.02	10,000.00	-61.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,189.02	10,000.00	-61.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,572,463.39	413,053.00	-73.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,572,463.39	413,053.00	-73.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,228,992.15	10,801,455.54	17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,228,992.15	10,801,455.54	17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,228,992.15	10,801,455.54	17.0%
2) Ending Balance, June 30 (E + F1e)			10,801,455.54	11,214,508.54	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,622,541.70	5,862,541.70	4.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,178,913.84	5,351,966.84	3.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,154,751.64		
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	26,017.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,639,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,819,769.56		
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	18,314.02		
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			18,314.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,801,455.54		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,340,252.40	240,000.00	-82.1%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	158,400.01	183,053.00	15.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,598,652.41	423,053.00	-73.5%
TOTAL, REVENUES			1,598,652.41	423,053.00	-73.5%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,189.02	10,000.00	-61.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,189.02	10,000.00	-61.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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			26,189.02	10,000.00	-61.8%

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

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,598,652.41	423,053.00	-73.5%
5) TOTAL, REVENUES			1,598,652.41	423,053.00	-73.5%
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		26,189.02	10,000.00	-61.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,189.02	10,000.00	-61.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,572,463.39	413,053.00	-73.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,572,463.39	413,053.00	-73.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,228,992.15	10,801,455.54	17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,228,992.15	10,801,455.54	17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,228,992.15	10,801,455.54	17.0%
2) Ending Balance, June 30 (E + F1e)			10,801,455.54	11,214,508.54	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,622,541.70	5,862,541.70	4.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,178,913.84	5,351,966.84	3.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	0.42	0.42
9010	Other Restricted Local	5,622,541.28	5,862,541.28
Total, Restricted Balance		5,622,541.70	5,862,541.70

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	49,428.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,132,002.00	13,442,770.00	2.4%
5) TOTAL, REVENUES			13,181,430.00	13,442,770.00	2.0%
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	13,026,675.00	13,098,675.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,026,675.00	13,098,675.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			154,755.00	344,095.00	122.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			154,755.00	344,095.00	122.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,705,488.00	11,860,243.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,705,488.00	11,860,243.00	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,705,488.00	11,860,243.00	1.3%
2) Ending Balance, June 30 (E + F1e)			11,860,243.00	12,204,338.00	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,860,243.00	12,204,338.00	2.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,860,243.00		
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			11,860,243.00		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,860,243.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	49,428.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			49,428.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	11,892,229.00	12,797,257.00	7.6%
Unsecured Roll		8612	714,365.00	415,405.00	-41.8%
Prior Years' Taxes		8613	126,842.00	63,421.00	-50.0%
Supplemental Taxes		8614	266,425.00	133,213.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	20,561.00	0.00	-100.0%
Interest		8660	111,580.00	33,474.00	-70.0%
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			13,132,002.00	13,442,770.00	2.4%
TOTAL, REVENUES			13,181,430.00	13,442,770.00	2.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,998,577.00	3,659,751.00	-8.5%
Bond Interest and Other Service Charges		7434	9,028,098.00	9,438,924.00	4.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,026,675.00	13,098,675.00	0.6%
TOTAL, EXPENDITURES			13,026,675.00	13,098,675.00	0.6%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	49,428.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,132,002.00	13,442,770.00	2.4%
5) TOTAL, REVENUES			13,181,430.00	13,442,770.00	2.0%
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	13,026,675.00	13,098,675.00	0.6%
10) TOTAL, EXPENDITURES			13,026,675.00	13,098,675.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			154,755.00	344,095.00	122.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			154,755.00	344,095.00	122.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,705,488.00	11,860,243.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,705,488.00	11,860,243.00	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,705,488.00	11,860,243.00	1.3%
2) Ending Balance, June 30 (E + F1e)			11,860,243.00	12,204,338.00	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,860,243.00	12,204,338.00	2.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,390,000.00	1,456,039.00	4.8%
5) TOTAL, REVENUES			1,390,000.00	1,456,039.00	4.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,428,910.27	1,456,039.00	1.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,428,910.27	1,456,039.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,910.27)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(38,910.27)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	208,954.44	170,044.17	-18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,954.44	170,044.17	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			208,954.44	170,044.17	-18.6%
2) Ending Net Position, June 30 (E + F1e)			170,044.17	170,044.17	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	170,044.17	170,044.17	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	170,656.77		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			170,656.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	612.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			612.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			170,044.17		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,390,000.00	1,456,039.00	4.8%
All Other Fees and Contracts		8689	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			1,390,000.00	1,456,039.00	4.8%
TOTAL, REVENUES			1,390,000.00	1,456,039.00	4.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,428,910.27	1,456,039.00	1.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,428,910.27	1,456,039.00	1.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,428,910.27	1,456,039.00	1.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,390,000.00	1,456,039.00	4.8%
5) TOTAL, REVENUES			1,390,000.00	1,456,039.00	4.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,428,910.27	1,456,039.00	1.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,428,910.27	1,456,039.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(38,910.27)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(38,910.27)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	208,954.44	170,044.17	-18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,954.44	170,044.17	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			208,954.44	170,044.17	-18.6%
2) Ending Net Position, June 30 (E + F1e)			170,044.17	170,044.17	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	170,044.17	170,044.17	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	415,076.35	200,000.00	-51.8%
5) TOTAL, REVENUES			415,076.35	200,000.00	-51.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,399,017.00	1,466,781.00	4.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,399,017.00	1,466,781.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(983,940.65)	(1,266,781.00)	28.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(983,940.65)	(1,266,781.00)	28.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,278,269.86	5,294,329.21	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,278,269.86	5,294,329.21	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,278,269.86	5,294,329.21	-15.7%
2) Ending Net Position, June 30 (E + F1e)			5,294,329.21	4,027,548.21	-23.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,294,329.21	4,027,548.21	-23.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	5,294,329.21		
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) Fixed Assets		9400			
10) TOTAL, ASSETS			5,294,329.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			5,294,329.21		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	161,094.06	200,000.00	24.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	253,982.29	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			415,076.35	200,000.00	-51.8%
TOTAL, REVENUES			415,076.35	200,000.00	-51.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,399,017.00	1,466,781.00	4.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,399,017.00	1,466,781.00	4.8%
TOTAL, EXPENSES			1,399,017.00	1,466,781.00	4.8%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	415,076.35	200,000.00	-51.8%
5) TOTAL, REVENUES			415,076.35	200,000.00	-51.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,399,017.00	1,466,781.00	4.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,399,017.00	1,466,781.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(983,940.65)	(1,266,781.00)	28.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(983,940.65)	(1,266,781.00)	28.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,278,269.86	5,294,329.21	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,278,269.86	5,294,329.21	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,278,269.86	5,294,329.21	-15.7%
2) Ending Net Position, June 30 (E + F1e)			5,294,329.21	4,027,548.21	-23.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,294,329.21	4,027,548.21	-23.9%

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

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,708.74	15,318.00	14,708.74	14,708.74	14,708.74	14,708.74
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)	14,708.74	15,318.00	14,708.74	14,708.74	14,708.74	14,708.74
5. District 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. 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)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,708.74	15,318.00	14,708.74	14,708.74	14,708.74	14,708.74
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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						
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 Unaudited 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 Actuals
2019-20 Unaudited Actuals
Schedule of Capital Assets

	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	7,621,124.00	0.00	7,621,124.00	0.00	0.00	7,621,124.00
Work in Progress	10,247,229.00	(9,751,123.00)	496,106.00	0.00	0.00	496,106.00
Total capital assets not being depreciated	17,868,353.00	(9,751,123.00)	8,117,230.00	0.00	0.00	8,117,230.00
Capital assets being depreciated:						
Land Improvements	36,161,116.00	1,272,691.00	37,433,807.00	0.00		37,433,807.00
Buildings	365,930,344.00	19,557,927.00	385,488,271.00	0.00		385,488,271.00
Equipment	7,809,335.00	73,630.00	7,882,965.00	0.00	0.00	7,882,965.00
Total capital assets being depreciated	409,900,795.00	20,904,248.00	430,805,043.00	0.00	0.00	430,805,043.00
Accumulated Depreciation for:						
Land Improvements	(8,147,415.00)	(939,063.00)	(9,086,478.00)	0.00		(9,086,478.00)
Buildings	(128,906,260.00)	(9,834,578.00)	(138,740,838.00)	0.00		(138,740,838.00)
Equipment	(5,211,692.00)	(305,051.00)	(5,516,743.00)	0.00	0.00	(5,516,743.00)
Total accumulated depreciation	(142,265,367.00)	(11,078,692.00)	(153,344,059.00)	0.00	0.00	(153,344,059.00)
Total capital assets being depreciated, net	267,635,428.00	9,825,556.00	277,460,984.00	0.00	0.00	277,460,984.00
Governmental activity capital assets, net	285,503,781.00	74,433.00	285,578,214.00	0.00	0.00	285,578,214.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land		0.00	0.00	0.00	0.00	0.00
Work in Progress		0.00	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			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

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FEDERAL PROGRAM NAME	ESSA: TITLE I, PART A, BASIC GRANT	LEARNING LOSS MITIGATION - CRF	ESSA: SCHOOL IMPROVEMENT FUNDING (CSI)	SCHOOL EMERGENCY RELIEF (ESSER)	SPECIAL ED: IDEA LOCAL ASSIST.	SPECIAL ED: IDEA LOCAL ASSIST. PRIV. SCHOOLS	SPECIAL ED: IDEA FED. PRESCHOOL
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3220	3182	3210	3310	3311	3315
REVENUE OBJECT	8290	8290	8290	8290	8181	8181	8185
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	224,773.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,707,178.00	0.00	170,123.00	0.00	2,813,408.00	55,518.00	77,807.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,707,178.00	0.00	170,123.00	0.00	2,813,408.00	55,518.00	77,807.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,931,951.00	0.00	170,123.00	0.00	2,813,408.00	55,518.00	77,807.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,723,867.22	0.00	42,531.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,723,867.22	0.00	42,531.00	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,561,412.75	406,145.58	0.00	59,481.38	2,813,408.00	55,518.00	77,807.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,561,412.75	406,145.58	0.00	59,481.38	2,813,408.00	55,518.00	77,807.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	162,454.47	(406,145.58)	42,531.00	(59,481.38)	(2,813,408.00)	(55,518.00)	(77,807.00)
a. Unearned Revenue	162,454.47		42,531.00				
b. Accounts Payable							
c. Accounts Receivable					2,813,408.00	55,518.00	77,807.00
14. Unused Grant Award Calculation (line 4 minus line 9)	370,538.25	(406,145.58)	170,123.00	(59,481.38)	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,561,412.75	0.00	0.00	0.00	2,813,408.00	55,518.00	77,807.00

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FEDERAL PROGRAM NAME	SPECIAL ED: FED. MENTAL HEALTH	SPECIAL ED: STAFF DEV.	CARL D. PERKINS/CTE	WIOA - ABE	WIOA - ASE	WIOA - EL CIVICS	ESSA: TITLE II, PART A
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3327	3345	3550	3905	3913	3926	4035
REVENUE OBJECT	8185	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	50,379.31
2. a. Current Year Award	170,085.00	890.00	76,157.00	114,185.00	99,550.00	30,705.00	293,099.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	170,085.00	890.00	76,157.00	114,185.00	99,550.00	30,705.00	293,099.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	170,085.00	890.00	76,157.00	114,185.00	99,550.00	30,705.00	343,478.31
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00	0.00	41,451.06	85,636.00	73,820.00	23,029.01	316,668.17
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	41,451.06	85,636.00	73,820.00	23,029.01	316,668.17
EXPENDITURES							
9. Donor-Authorized Expenditures	170,085.00	890.00	76,156.57	114,185.00	99,550.00	30,705.00	310,313.16
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	170,085.00	890.00	76,156.57	114,185.00	99,550.00	30,705.00	310,313.16
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(170,085.00)	(890.00)	(34,705.51)	(28,549.00)	(25,730.00)	(7,675.99)	6,355.01
a. Unearned Revenue							6,355.01
b. Accounts Payable							
c. Accounts Receivable	170,085.00	890.00	34,705.51	28,549.00	25,730.00	7,675.99	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.43	0.00	0.00	0.00	33,165.15
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	170,085.00	890.00	76,156.57	114,185.00	99,550.00	30,705.00	310,313.16

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FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
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FEDERAL PROGRAM NAME	ESSA: TITLE IV, PART A	ESSA: TITLE III, IMMIGRANT STUD. PROGRAM	ESSA: TITLE III, EL LEARNER STUD. PROG	CHILD DEV. FOOD PORGRAM	CHILD DEV. FEDERAL CHILD CARE	SPECIAL ED: DEPT. OF REHAB	TOTAL
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4127	4201	4203	5320	5025	5810	
REVENUE OBJECT	8290	8290	8290	8220	8290	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	17,222.04	1,487.27	93,618.08	0.00	0.00	0.00	387,479.70
2. a. Current Year Award	130,123.00	53,423.00	174,969.00	26,554.59	159,452.00	83,112.92	6,236,339.51
b. Transferability (ESSA)					(19,744.50)		(19,744.50)
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	130,123.00	53,423.00	174,969.00	26,554.59	139,707.50	83,112.92	6,216,595.01
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	147,345.04	54,910.27	268,587.08	26,554.59	139,707.50	83,112.92	6,604,074.71
REVENUES							
5. Unearned Revenue Deferred from Prior Year							0.00
6. Cash Received in Current Year	92,531.04	50,668.77	165,844.48	26,554.59	159,452.00	44,606.95	2,846,660.29
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	92,531.04	50,668.77	165,844.48	26,554.59	159,452.00	44,606.95	2,846,660.29
EXPENDITURES							
9. Donor-Authorized Expenditures	102,092.50	33,402.13	161,014.97	26,554.59	139,707.50	83,112.92	6,321,542.05
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	102,092.50	33,402.13	161,014.97	26,554.59	139,707.50	83,112.92	6,321,542.05
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(9,561.46)	17,266.64	4,829.51	0.00	19,744.50	(38,505.97)	(3,474,881.76)
a. Unearned Revenue		17,266.64	4,829.51				233,436.63
b. Accounts Payable		ESSA:					0.00
c. Accounts Receivable	9,561.46					38,505.97	3,262,435.93
14. Unused Grant Award Calculation (line 4 minus line 9)	45,252.54	21,508.14	107,572.11	0.00	0.00	0.00	282,532.66
15. If Carryover is allowed, enter line 14 amount here							0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	102,092.50	33,402.13	161,014.97	26,554.59	159,452.00	83,112.92	5,875,659.59

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STATE GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CHILD DEV. STATE FOOD PROGRAM	AFTER SCHOOL ED & SAFETY (ASES)	CHILD DEV. STATE PRESCHOOL	CHILD DEV. STATE CHILD CARE PROGRAM	CAREER TECH ED INCENTIVE GRANT PROGRAM	K-12 STRONG WORKFORCE PROGRAM	TOTAL
RESOURCE CODE	5320	6010	61050	61050.1	6387	6388	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,006.26	603,835.00	242,113.06	319,443.50	437,711.00	406,642.00	2,010,750.82
b. Other Adjustments			109,523.37	105,295.29			214,818.66
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,006.26	603,835.00	351,636.43	424,738.79	437,711.00	406,642.00	2,225,569.48
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,006.26	603,835.00	351,636.43	424,738.79	437,711.00	406,642.00	2,225,569.48
REVENUES							
5. Unearned Revenue Deferred from Prior Year							0.00
6. Cash Received in Current Year	1,006.26	543,451.54	242,113.06	319,443.50	433,333.73	325,313.60	1,864,661.69
7. Contributed Matching Funds			109,523.37	105,295.29			214,818.66
8. Total Available (sum lines 5, 6, & 7)	1,006.26	543,451.54	351,636.43	424,738.79	433,333.73	325,313.60	2,079,480.35
EXPENDITURES							
9. Donor-Authorized Expenditures	1,006.26	573,941.53	351,636.43	424,738.79	419,285.51	168,955.79	1,939,564.31
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	1,006.26	573,941.53	351,636.43	424,738.79	419,285.51	168,955.79	1,939,564.31
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(30,489.99)	0.00	0.00	14,048.22	156,357.81	139,916.04
a. Unearned Revenue					14,048.25	156,357.81	170,406.06
b. Accounts Payable							0.00
c. Accounts Receivable							0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	29,893.47	0.00	0.00	18,425.49	237,686.21	286,005.17
15. If Carryover is allowed, enter line 14 amount here							0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,006.26	543,451.54	242,113.06	319,443.50	419,285.48	168,955.79	1,694,255.63

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

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

FEDERAL PROGRAM NAME	Medi-Cal	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	56400	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	18,540.07	18,540.07
2. a. Current Year Award	234,534.90	234,534.90
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	234,534.90	234,534.90
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	253,074.97	253,074.97
REVENUES		
5. Cash Received in Current Year	234,534.90	234,534.90
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	234,534.90	234,534.90
EXPENDITURES		
10. Donor-Authorized Expenditures	227,963.15	227,963.15
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	227,963.15	227,963.15
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	25,111.82	25,111.82

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Lottery- Unrestricted	EPA	LOTTERY - INSTRUCTIONAL MATERIALS	ADULT ED CALWORKS	CAEP	SPECIAL ED: AB602	SPECIAL ED: STATE MENTAL HEALTH
RESOURCE CODE	1100	1400	6300	6371	6391	6500	6512
REVENUE OBJECT			8590	8590	8590	8311	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.31	0.00	2,711,390.74	0.00	386,110.55	0.00	0.00
2. a. Current Year Award	2,331,558.53	12,679,165.00	1,073,188.00	31,984.00	2,669,564.00	8,372,608.00	938,679.00
b. Other Adjustments				149.48	(1.50)	401,051.31	83,354.62
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,331,558.53	12,679,165.00	1,073,188.00	32,133.48	2,669,562.50	8,773,659.31	1,022,033.62
3. Required Matching Funds/Other						20,729,882.98	
4. Total Available Award (sum lines 1, 2c, & 3)	2,331,558.84	12,679,165.00	3,784,578.74	32,133.48	3,055,673.05	29,503,542.29	1,022,033.62
REVENUES							
5. Cash Received in Current Year	352,483.12	18,604,178.00	446,704.22	149.48	2,447,098.50	6,886,076.00	858,867.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,979,075.41	(5,925,013.00)	626,483.78	31,984.00	222,464.00	1,887,583.31	163,166.62
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	1,979,075.41	(5,925,013.00)	626,483.78	31,984.00	222,464.00	1,887,583.31	163,166.62
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,331,558.53	12,679,165.00	1,073,188.00	32,133.48	2,669,562.50	8,773,659.31	1,022,033.62
EXPENDITURES							
10. Donor-Authorized Expenditures	2,331,558.84	12,679,165.00	802,655.71	32,133.48	2,698,795.33	29,503,542.29	1,022,033.62
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,331,558.84	12,679,165.00	802,655.71	32,133.48	2,698,795.33	29,503,542.29	1,022,033.62
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	2,981,923.03	0.00	356,877.72	0.00	0.00

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	SPECIAL ED: WORKABILITY	CLASSIFIED SCHOOL EMPL PD BLOCK GRANT	SB 117	LOW PERFORMING STUDENT GRANT	RESTR. ROUTINE MAINTENANCE	TOTAL
RESOURCE CODE	6520	7311	7388	7510	8150	
REVENUE OBJECT	8590	8590	8590	8590	8699/8980	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance		89,433.00	0.00	492,030.00	649,746.00	4,328,710.60
2. a. Current Year Award	238,000.00	0.00	254,618.00	502,982.00	4,896,241.00	33,988,587.53
b. Other Adjustments					144,066.47	628,620.38
c. Adj Curr Yr Award (sum lines 2a & 2b)	238,000.00	0.00	254,618.00	502,982.00	5,040,307.47	34,617,207.91
3. Required Matching Funds/Other						20,729,882.98
4. Total Available Award (sum lines 1, 2c, & 3)	238,000.00	89,433.00	254,618.00	995,012.00	5,690,053.47	59,675,801.49
REVENUES						
5. Cash Received in Current Year		0.00	254,618.00	502,982.00	5,040,307.47	35,393,463.79
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	238,000.00	0.00	0.00	0.00	0.00	(776,255.88)
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	238,000.00	0.00	0.00	0.00	0.00	(776,255.88)
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	238,000.00	0.00	254,618.00	502,982.00	5,040,307.47	34,617,207.91
EXPENDITURES						
10. Donor-Authorized Expenditures	216,191.29	1,733.92	185,553.83	459,274.22	5,026,975.35	54,959,612.88
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	216,191.29	1,733.92	185,553.83	459,274.22	5,026,975.35	54,959,612.88
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	21,808.71	87,699.08	69,064.17	535,737.78	663,078.12	4,716,188.61

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LOCAL AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	City of Burbank - Athletic Field	Gifts	Howard Museum	Chuck Lorre Family Grant	PIP-Safety Fund	MAA-Medical Admin Activities	Arts for All
RESOURCE CODE	90105	90201	90205	90206	90335	90350	90703
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	112,338.70	1,253,336.36	1,327.75	123,634.97	493,361.54	631,073.07	117,665.46
2. a. Current Year Award	0.00	1,756,470.23	10,000.00	81,000.00	13,895.41	306,052.72	136,805.05
b. Other Adjustments		159.14				256.91	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,756,629.37	10,000.00	81,000.00	13,895.41	306,309.63	136,805.05
3. Required Matching Funds/Other	0.00						
4. Total Available Award (sum lines 1, 2c, & 3)	112,338.70	3,009,965.73	11,327.75	204,634.97	507,256.95	937,382.70	254,470.51
REVENUES							
5. Cash Received in Current Year	0.00	1,756,470.23	10,000.00	81,000.00	8,932.15	306,052.72	124,855.05
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	159.14	0.00	0.00	4,963.26	256.91	11,950.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	159.14	0.00	0.00	4,963.26	256.91	11,950.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,756,629.37	10,000.00	81,000.00	13,895.41	306,309.63	136,805.05
EXPENDITURES							
10. Donor-Authorized Expenditures	4,500.00	1,473,131.73		197,735.13	22,494.74	87,836.44	124,774.92
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,500.00	1,473,131.73	0.00	197,735.13	22,494.74	87,836.44	124,774.92
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	107,838.70	1,536,834.00	11,327.75	6,899.84	484,762.21	849,546.26	129,695.59

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

LOCAL PROGRAM NAME	Sport 2 LACOE	Rental of District Property	City of Burbank Join Use	Film LA	CSEA	Burbank Teacher's Association	Summer Sports Program
RESOURCE CODE	90705	90708	90710	90711	90804	90804	90901
REVENUE OBJECT	8699	8650/8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00			259,301.60			
2. a. Current Year Award	7,855.00	307,490.33	336,962.17	181,812.60	0.00	14,823.95	31,552.40
b. Other Adjustments	0.00			62.47			
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,855.00	307,490.33	336,962.17	181,875.07	0.00	14,823.95	31,552.40
3. Required Matching Funds/Other	0.00	(216,131.99)			278.23		
4. Total Available Award (sum lines 1, 2c, & 3)	7,855.00	91,358.34	336,962.17	441,176.67	278.23	14,823.95	31,552.40
REVENUES							
5. Cash Received in Current Year	7,855.00	307,490.33	336,962.17	181,812.60	0.00	8,362.84	20,499.07
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	62.47	0.00	6,461.11	11,053.33
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	62.47	0.00	6,461.11	11,053.33
8. Contributed Matching Funds		(216,131.99)					
9. Total Available (sum lines 5, 7c, & 8)	7,855.00	91,358.34	336,962.17	181,875.07	0.00	14,823.95	31,552.40
EXPENDITURES							
10. Donor-Authorized Expenditures	6,270.84	91,358.34	336,962.17	118,887.34	278.23	14,823.95	31,653.28
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	6,270.84	91,358.34	336,962.17	118,887.34	278.23	14,823.95	31,653.28
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,584.16	0.00	0.00	322,289.33	0.00	0.00	(100.88)

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

LOCAL PROGRAM NAME	Boys and Girls Club	Accounts Receivable	TOTAL
RESOURCE CODE	90902	90904	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance		29,624.35	3,021,663.80
2. a. Current Year Award	52,490.00	518,331.32	3,755,541.18
b. Other Adjustments		11,501.08	11,979.60
c. Adj Curr Yr Award (sum lines 2a & 2b)	52,490.00	529,832.40	3,767,520.78
3. Required Matching Funds/Other	(31,808.78)		(247,662.54)
4. Total Available Award (sum lines 1, 2c, & 3)	20,681.22	559,456.75	6,541,522.04
REVENUES			
5. Cash Received in Current Year	52,490.00	218,880.99	3,421,663.15
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	310,951.41	345,857.63
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	310,951.41	345,857.63
8. Contributed Matching Funds	(31,808.78)		(247,940.77)
9. Total Available (sum lines 5, 7c, & 8)	20,681.22	529,832.40	3,519,580.01
EXPENDITURES			
10. Donor-Authorized Expenditures	20,681.22	537,374.81	3,068,763.14
11. Non Donor-Authorized Expenditures		0.00	0.00
12. Total Expenditures (line 10 plus line 11)	20,681.22	537,374.81	3,068,763.14
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	22,081.94	3,472,758.90

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	74,518,831.17	301	0.00	303	74,518,831.17	305	2,107,688.20		307	72,411,142.97	309
2000 - Classified Salaries	27,467,790.50	311	125,814.34	313	27,341,976.16	315	129.72		317	27,341,846.44	319
3000 - Employee Benefits	45,440,326.92	321	11,540.01	323	45,428,786.91	325	689,575.71		327	44,739,211.20	329
4000 - Books, Supplies Equip Replace. (6500)	3,726,693.56	331	9,379.85	333	3,717,313.71	335	915,625.24		337	2,801,688.47	339
5000 - Services. . . & 7300 - Indirect Costs	18,198,637.97	341	72,207.16	343	18,126,430.81	345	9,056,114.50		347	9,070,316.31	349
TOTAL					169,133,338.76	365	TOTAL			156,364,205.39	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	60,258,566.07		375
2. Salaries of Instructional Aides Per EC 41011.	2100	7,481,726.77		380
3. STRS.	3101 & 3102	18,966,421.44		382
4. PERS.	3201 & 3202	1,704,026.97		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,513,540.83		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	8,090,184.35		385
7. Unemployment Insurance.	3501 & 3502	33,163.52		390
8. Workers' Compensation Insurance.	3601 & 3602	1,896,275.50		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).		99,943,905.45		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		22.39		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		89,106.48		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		99,854,776.58		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.		63.86%		
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)	63.86%
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).	156,364,205.39
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	188,966,258.00	4,172,628.00	193,138,886.00	6,114,844.00	11,176,080.00	188,077,650.00	10,385,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	23,887,109.00	(5,968,995.00)	17,918,114.00		1,230,843.00	16,687,271.00	1,163,336.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	198,050,160.00	(21,088,188.00)	176,961,972.00	4,799,008.00		181,760,980.00	
Total/Net OPEB Liability	40,152,637.00	(2,414,367.00)	37,738,270.00	12,751,261.00		50,489,531.00	
Compensated Absences Payable	1,544,692.00	(36,264.00)	1,508,428.00		71,691.00	1,436,737.00	
Governmental activities long-term liabilities	452,600,856.00	(25,335,186.00)	427,265,670.00	23,665,113.00	12,478,614.00	438,452,169.00	11,548,336.00
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	174,752,533.60
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,138,803.11
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	141,146.70
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	170,862.22
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,454,151.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,350,424.11
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	30,553.39
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	521,287.31
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,668,424.73
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	282,005.03
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)				163,227,310.79

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)		15,318.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,655.92
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.)	163,422,445.79	11,201.87
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)	163,422,445.79	11,201.87
B. Required effort (Line A.2 times 90%)	147,080,201.21	10,081.68
C. Current year expenditures (Line I.E and Line II.B)	163,227,310.79	10,655.92
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	100,744,128.23		100,744,128.23			105,355,136.61
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	14,606.65		14,606.65			14,708.74
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	14,708.74		14,708.74	14,708.74		14,708.74
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			14,708.74			14,708.74
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	175,947.30		175,947.30	180,934.00		180,934.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	178,440.22		178,440.22	194,501.00		194,501.00
4. Secured Roll Taxes (Object 8041)	34,328,405.47		34,328,405.47	41,133,370.00		41,133,370.00
5. Unsecured Roll Taxes (Object 8042)	374,351.26		374,351.26	0.00		0.00
6. Prior Years' Taxes (Object 8043)	1,330,472.83		1,330,472.83	1,159,553.00		1,159,553.00
7. Supplemental Taxes (Object 8044)	583,426.68		583,426.68	751,877.00		751,877.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	8,062,744.63		8,062,744.63	3,647,472.00		3,647,472.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	35,968.88		35,968.88	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	8,018,353.08		8,018,353.08	8,318,666.00		8,318,666.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	53,088,110.35	0.00	53,088,110.35	55,386,373.00	0.00	55,386,373.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	53,088,110.35	0.00	53,088,110.35	55,386,373.00	0.00	55,386,373.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	86,745,413.65		86,745,413.65	72,386,356.00		72,386,356.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(228,337.45)		(228,337.45)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	86,517,076.20	0.00	86,517,076.20	72,386,356.00	0.00	72,386,356.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	179,203,052.25		179,203,052.25	153,944,207.00		153,944,207.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	738,233.60		738,233.60	700,000.00		700,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2019-20 Actual			2020-21 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			100,744,128.23			105,355,136.61
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0070			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			105,355,136.61			109,284,883.21
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			53,088,110.35			55,386,373.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,765,048.80			1,765,048.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			52,267,026.26			53,898,510.21
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			52,267,026.26			53,898,510.21
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			435,809.72			499,199.41
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			53,523,920.07			55,885,572.41
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			51,831,216.54			53,399,310.80
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			53,523,920.07			
b. State Subventions (Line D8)			51,831,216.54			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			105,355,136.61			

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SACS Financial Reporting Software - 2020.2.0
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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) 7,322,394.59
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 140,104,554.00

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) 5.23%

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)	8,871,255.77
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,324,474.79
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	79,110.65
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)	736,923.44
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)	12,011,764.65
9. Carry-Forward Adjustment (Part IV, Line F)	(1,365,275.35)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,646,489.30

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	110,582,076.25
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,851,795.31
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	12,094,045.57
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,278,009.95
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	141,146.70
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)	634,078.50
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)	134,753.03
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)	60,478.31
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)	13,353,390.84
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)	3,846,071.87
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,538,365.36
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,497,535.62
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)	169,011,747.31

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) 7.11%

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) 6.30%

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)	12,011,764.65
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	769,243.25
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (8.37%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.37%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.37%) times Part III, Line B19); zero if positive	(1,365,275.35)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,365,275.35)
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:	6.30%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-682,637.68) is applied to the current year calculation and the remainder (\$-682,637.67) is deferred to one or more future years:	6.70%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-455,091.78) is applied to the current year calculation and the remainder (\$-910,183.57) is deferred to one or more future years:	6.84%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,365,275.35)

Approved indirect cost rate: 8.37%
Highest rate used in any program: 8.37%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,405,019.52	117,600.13	8.37%
01	3210	54,887.31	4,594.07	8.37%
01	3220	374,776.76	31,368.82	8.37%
01	3550	72,530.07	3,626.50	5.00%
01	4035	286,346.00	23,967.16	8.37%
01	4127	25,000.00	2,092.50	8.37%
01	4201	30,822.30	2,579.83	8.37%
01	4203	139,351.27	11,663.70	8.37%
01	6010	234,762.26	9,231.32	3.93%
01	6387	386,901.83	32,383.68	8.37%
01	6388	142,302.57	11,910.72	8.37%
01	7311	1,600.00	133.92	8.37%
01	7388	171,222.51	14,331.32	8.37%
01	7510	423,801.99	35,472.23	8.37%
01	8150	4,262,199.06	344,413.98	8.08%
11	6371	29,650.95	2,482.53	8.37%
11	6391	2,471,790.52	123,589.53	5.00%
12	5025	128,917.14	10,790.36	8.37%
12	5320	26,218.46	1,342.39	5.12%
12	6105	716,411.57	59,963.65	8.37%
12	9010	4,530,542.53	379,206.41	8.37%
13	5310	3,392,758.14	173,709.22	5.12%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.31	5.00	2,711,390.74	2,711,396.05
2. State Lottery Revenue	8560	2,331,558.53		872,886.39	3,204,444.92
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,331,558.84	5.00	3,584,277.13	5,915,840.97
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,748,188.43			1,748,188.43
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	583,370.41			583,370.41
4. Books and Supplies	4000-4999	0.00		711,921.36	711,921.36
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			90,734.35	90,734.35
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)		2,331,558.84	0.00	802,655.71	3,134,214.55
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	5.00	2,781,621.42	2,781,626.42
D. COMMENTS:					
Online learning license for curriculum and professional development					

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.

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	77,416,343.60	12,076,638.17	89,492,981.77	6,362,638.38		95,855,620.15			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	1,304,966.29	13,688,958.48	14,993,924.77	1,066,015.67		16,059,940.44			
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	871,049.52	6,678,455.45	7,549,504.97	536,743.43		8,086,248.40			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	3,062,935.89	0.00	3,062,935.89	217,764.04		3,280,699.93			
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	3,690,684.25	1,066,000.17	4,756,684.42	338,183.65		5,094,868.07			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	35,497,490.59	2,007,533.30	37,505,023.89	2,666,476.18		40,171,500.07			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	30,553.39	0.00	30,553.39	2,172.24	32,725.63				
8100	Community Services	141,146.70	0.00	141,146.70	10,035.04	151,181.74				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					3,183.98	3,183.98			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					168,599.26	168,599.26			
----	Other Outgo					5,760,813.13	5,760,813.13			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	913,395.51	913,395.51
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(826,242.72)	(826,242.72)
----	Total General Fund and Charter Schools Funds Expenditures	122,015,170.23	35,517,585.57	157,532,755.80	11,287,181.42	5,932,596.37	174,752,533.59			

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	75,950,012.22	12,664.91	13,417.96	90,527.90	68,364.97	0.00	1,278,009.95			3,345.69	0.00	77,416,343.60
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,003,644.48	0.00	0.00	283,363.36	0.00	0.00	0.00			17,958.45	0.00	1,304,966.29
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	589,479.49	0.00	0.00	212,670.53	0.00	0.00	0.00			68,899.50	0.00	871,049.52
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	2,682,939.76	224,327.63	0.00	979.57	154,686.55	0.00	0.00			2.38	0.00	3,062,935.89
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,643,500.16	769,300.92	2,275.98	273,951.40	1,655.79	0.00	0.00			0.00	0.00	3,690,684.25
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	28,126,292.91	2,441,272.37	260.69	576,626.60	2,075,530.16	2,230,114.07	0.00			47,393.79	0.00	35,497,490.59
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	553.39	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	30,553.39
8100	Community Services		0.00	0.00	0.00	0.00	0.00		141,146.70	0.00	0.00	0.00	141,146.70
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		110,996,422.41	3,447,565.83	15,954.63	1,438,119.36	2,330,237.47	2,230,114.07	1,278,009.95	141,146.70	0.00	137,599.81	0.00	122,015,170.23

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	1,820,704.48	10,255,933.69	0.00	12,076,638.17
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	10,506,740.30	3,182,218.18	0.00	13,688,958.48
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	6,154,733.44	523,722.01	0.00	6,678,455.45
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	1,043,917.32	0.00	22,082.85	1,066,000.17
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,007,533.30	0.00	0.00	2,007,533.30
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		21,533,628.84	13,961,873.88	22,082.85	35,517,585.57

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	634,078.50
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	79,110.65
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,006,008.80
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,394,226.20
5	Total Central Administration Costs in General Fund and Charter Schools Funds	12,113,424.15
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	122,015,170.23
2	Total Allocated Costs (from Form PCR, Column 2, Total)	35,517,585.57
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	157,532,755.80
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,848,594.08
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	5,605,910.70
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,392,758.14
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,847,262.92
D. Total Direct Charged and Allocated Costs (B3 + C5)		170,380,018.72
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.11%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	3,183.98				3,183.98
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			168,599.26		168,599.26
Other Outgo (Objects 1000-7999)				5,760,813.13	5,760,813.13
Total Other Costs	3,183.98	0.00	168,599.26	5,760,813.13	5,932,596.37

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	3,051,450.62	1,820,704.48	9,078,000.39	7,583,473.35	13,961,873.88	0.00	22,082.85
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12		0.68			59.14		
3100 Alternative Schools							
3200 Continuation Schools			0.78	1.00	18.35		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools			1.18	0.10	3.02		
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	0.52						1.00
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	1.00						
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1.52	0.68	1.96	1.10	80.51	0.00	1.00

Description	2019-20 Actual	2020-21 Budget	% Diff.
SELPA Name: Foothill (DJ)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	22,187,615.00	25,942,660.00	16.92%
2. Local Special Education Property Taxes	1,884,864.00	1,884,864.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	24,072,479.00	27,827,524.00	15.60%
B. COLA Apportionment	0.00	0.00	0.00%
C. Growth Apportionment or Declining ADA Adjustment	0.00	0.00	0.00%
D. Subtotal (Sum lines A.4, B, and C)	24,072,479.00	27,827,524.00	15.60%
E. Program Specialist/Regionalized Services Apportionment	718,997.00	718,997.00	0.00%
F. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
G. Low Incidence Apportionment	127,734.00	127,734.00	0.00%
H. Out of Home Care Apportionment	150,440.00	150,440.00	0.00%
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
J. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)	25,069,650.00	28,824,695.00	14.98%
L. Mental Health Apportionment	3,346,262.00	3,346,262.00	0.00%
M. Federal IDEA Local Assistance Grants - Preschool	197,951.00	197,951.00	0.00%
N. Federal IDEA - Section 619 Preschool	0.00	0.00	0.00%
O. Other Federal Discretionary Grants	9,073,616.00	9,073,616.00	0.00%
P. Other Adjustments	0.00	0.00	0.00%
Q. Total SELPA Revenues (Sum lines K through P)	37,687,479.00	41,442,524.00	9.96%
II. ALLOCATION TO SELPA MEMBERS			
Glendale Unified (DJ00)	21,939,053.00	24,093,304.00	9.82%
Burbank Unified (DJ01)	12,375,059.00	13,629,403.00	10.14%
La Canada Unified (DJ02)	3,373,367.00	3,719,817.00	10.27%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)	37,687,479.00	41,442,524.00	9.96%
Preparer Name: <u>Suzan Dunbar</u>			
Title: <u>Program Manager, SELPA</u>			
Phone: <u>818-246-5378</u>			

Current LEA: 19-64337-0000000 Burbank Unified		
Selected SELPA: DJ		(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)
DJ	Foothill	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,963
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,283,239.04	0.00	0.00	0.00	716,322.72	1,036,063.74	7,773,823.57		10,809,449.07
2000-2999	Classified Salaries	383,653.08	0.00	0.00	0.00	239,306.07	4,794,430.79	2,580,920.60		7,998,310.54
3000-3999	Employee Benefits	569,979.62	0.00	0.00	0.00	342,983.15	2,431,770.74	3,682,010.48		7,026,743.99
4000-4999	Books and Supplies	5,925.92	0.00	0.00	61.72	5,407.82	7,193.65	108,639.25		127,228.36
5000-5999	Services and Other Operating Expenditures	3,390,068.27	0.00	0.00	0.00	2,835.00	6,312,347.51	(169,492.15)		9,535,758.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,632,865.93	0.00	0.00	61.72	1,306,854.76	14,581,806.43	13,975,901.75	0.00	35,497,490.59
7310	Transfers of Indirect Costs	10,098.23	0.00	0.00	0.00	0.00	0.00	0.00		10,098.23
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,007,533.36								2,007,533.36
	Total Indirect Costs and PCR Allocations	2,017,631.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,017,631.59
	TOTAL COSTS	7,650,497.52	0.00	0.00	61.72	1,306,854.76	14,581,806.43	13,975,901.75	0.00	37,515,122.18
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	60,022.11	0.00	0.00	0.00	0.00	0.00	35,782.13		95,804.24
2000-2999	Classified Salaries	86,900.31	0.00	0.00	0.00	188,215.40	168,524.63	1,693,546.44		2,137,186.78
3000-3999	Employee Benefits	52,549.09	0.00	0.00	0.00	82,705.09	64,931.27	757,502.23		957,687.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	890.00	0.00	67,125.55		68,015.55
5000-5999	Services and Other Operating Expenditures	25,442.46	0.00	0.00	0.00	0.00	170,085.00	10,150.23		205,677.69
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	224,913.97	0.00	0.00	0.00	271,810.49	403,540.90	2,564,106.58	0.00	3,464,371.94
7310	Transfers of Indirect Costs	10,098.23	0.00	0.00	0.00	0.00	0.00	0.00		10,098.23
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	10,098.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,098.23
	TOTAL BEFORE OBJECT 8980	235,012.20	0.00	0.00	0.00	271,810.49	403,540.90	2,564,106.58	0.00	3,474,470.17
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,474,470.17

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,223,216.93	0.00	0.00	0.00	716,322.72	1,036,063.74	7,738,041.44		10,713,644.83
2000-2999	Classified Salaries	296,752.77	0.00	0.00	0.00	51,090.67	4,625,906.16	887,374.16		5,861,123.76
3000-3999	Employee Benefits	517,430.53	0.00	0.00	0.00	260,278.06	2,366,839.47	2,924,508.25		6,069,056.31
4000-4999	Books and Supplies	5,925.92	0.00	0.00	61.72	4,517.82	7,193.65	41,513.70		59,212.81
5000-5999	Services and Other Operating Expenditures	3,364,625.81	0.00	0.00	0.00	2,835.00	6,142,262.51	(179,642.38)		9,330,080.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,407,951.96	0.00	0.00	61.72	1,035,044.27	14,178,265.53	11,411,795.17	0.00	32,033,118.65
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,007,533.36								2,007,533.36
	Total Indirect Costs and PCR Allocations	2,007,533.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,007,533.36
	TOTAL BEFORE OBJECT 8980	7,415,485.32	0.00	0.00	61.72	1,035,044.27	14,178,265.53	11,411,795.17	0.00	34,040,652.01
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									34,040,652.01
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	66,469.74	0.00	0.00	0.00	0.00	0.00	0.00		66,469.74
2000-2999	Classified Salaries	56.84	0.00	0.00	0.00	0.00	59,023.22	19,505.78		78,585.84
3000-3999	Employee Benefits	18,254.41	0.00	0.00	0.00	0.00	17,546.11	5,940.54		41,741.06
4000-4999	Books and Supplies	403.51	0.00	0.00	0.00	0.00	661.33	0.00		1,064.84
5000-5999	Services and Other Operating Expenditures	1,955,410.23	0.00	0.00	0.00	0.00	5,021.76	0.00		1,960,431.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,040,594.73	0.00	0.00	0.00	0.00	82,252.42	25,446.32	0.00	2,148,293.47
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,040,594.73	0.00	0.00	0.00	0.00	82,252.42	25,446.32	0.00	2,148,293.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									20,729,882.98
	TOTAL COSTS									22,878,176.45

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

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	31,953,836.16	20,584,164.43
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	31,953,836.16	20,584,164.43
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	1,991.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	1,991.00	

SELPA: Foothill (DJ)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Foothill (DJ)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

SELPA: Foothill (DJ)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	37,515,122.18		
b. Less: Expenditures paid from federal sources	3,474,470.17		
c. Expenditures paid from state and local sources	34,040,652.01	31,953,836.16	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		31,953,836.16	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	34,040,652.01	31,953,836.16	2,086,815.85

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

	Actual FY 2019-20	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	37,515,122.18		
b. Less: Expenditures paid from federal sources	3,474,470.17		
c. Expenditures paid from state and local sources	34,040,652.01	31,953,836.16	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		31,953,836.16	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	34,040,652.01	31,953,836.16	
d. Special education unduplicated pupil count	1,963	1,991	
e. Per capita state and local expenditures (A2c/A2d)	17,341.14	16,049.14	1,292.00

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

SELPA: Foothill (DJ)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2019-20	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	22,878,176.45	20,584,164.43	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		20,584,164.43	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	22,878,176.45	20,584,164.43	2,294,012.02

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

	Actual FY 2019-20	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	22,878,176.45	20,584,164.43	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		20,584,164.43	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	22,878,176.45	20,584,164.43	
b. Special education unduplicated pupil count	1,963	1,991	
c. Per capita local expenditures (B2a/B2b)	11,654.70	10,338.61	1,316.09

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

Suzan Dunbar
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SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,963
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,255,177.00	0.00	0.00	0.00	775,807.00	8,772,004.00		10,802,988.00
2000-2999	Classified Salaries	397,129.00	0.00	0.00	0.00	314,412.00	7,701,077.00		8,412,618.00
3000-3999	Employee Benefits	575,240.00	0.00	0.00	0.00	448,749.00	6,912,114.00		7,936,103.00
4000-4999	Books and Supplies	9,683.00	0.00	0.00	100.00	7,277.00	67,226.00		84,286.00
5000-5999	Services and Other Operating Expenditures	3,706,720.00	0.00	0.00	0.00	3,000.00	5,774,285.00		9,484,005.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,943,949.00	0.00	0.00	100.00	1,549,245.00	29,226,706.00	0.00	36,720,000.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	5,943,949.00	0.00	0.00	100.00	1,549,245.00	29,226,706.00	0.00	36,720,000.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,184,563.00	0.00	0.00	0.00	775,807.00	8,772,004.00		10,732,374.00
2000-2999	Classified Salaries	313,555.00	0.00	0.00	0.00	310,234.00	5,758,306.00		6,382,095.00
3000-3999	Employee Benefits	514,750.00	0.00	0.00	0.00	412,157.00	5,962,292.00		6,889,199.00
4000-4999	Books and Supplies	9,683.00	0.00	0.00	100.00	6,400.00	67,226.00		83,409.00
5000-5999	Services and Other Operating Expenditures	3,706,720.00	0.00	0.00	0.00	3,000.00	5,604,200.00		9,313,920.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,729,271.00	0.00	0.00	100.00	1,507,598.00	26,164,028.00	0.00	33,400,997.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	5,729,271.00	0.00	0.00	100.00	1,507,598.00	26,164,028.00	0.00	33,400,997.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								33,400,997.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	37,591.00	0.00	0.00	0.00	0.00	0.00		37,591.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	8,522.00	0.00	0.00	0.00	0.00	0.00		8,522.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	2,137,250.00	0.00	0.00	0.00	0.00	0.00		2,137,250.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,183,363.00	0.00	0.00	0.00	0.00	0.00	0.00	2,183,363.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,183,363.00	0.00	0.00	0.00	0.00	0.00	0.00	2,183,363.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								21,257,871.00
	TOTAL COSTS								23,441,234.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,963
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,283,239.04	0.00	0.00	0.00	716,322.72	1,036,063.74	7,773,823.57		10,809,449.07
2000-2999	Classified Salaries	383,653.08	0.00	0.00	0.00	239,306.07	4,794,430.79	2,580,920.60		7,998,310.54
3000-3999	Employee Benefits	569,979.62	0.00	0.00	0.00	342,983.15	2,431,770.74	3,682,010.48		7,026,743.99
4000-4999	Books and Supplies	5,925.92	0.00	0.00	61.72	5,407.82	7,193.65	108,639.25		127,228.36
5000-5999	Services and Other Operating Expenditures	3,390,068.27	0.00	0.00	0.00	2,835.00	6,312,347.51	(169,492.15)		9,535,758.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,632,865.93	0.00	0.00	61.72	1,306,854.76	14,581,806.43	13,975,901.75	0.00	35,497,490.59
7310	Transfers of Indirect Costs	10,098.23	0.00	0.00	0.00	0.00	0.00	0.00		10,098.23
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,007,533.36								2,007,533.36
	Total Indirect Costs	10,098.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,098.23
	TOTAL COSTS	5,642,964.16	0.00	0.00	61.72	1,306,854.76	14,581,806.43	13,975,901.75	0.00	35,507,588.82
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	60,022.11	0.00	0.00	0.00	0.00	0.00	35,782.13		95,804.24
2000-2999	Classified Salaries	86,900.31	0.00	0.00	0.00	188,215.40	168,524.63	1,693,546.44		2,137,186.78
3000-3999	Employee Benefits	52,549.09	0.00	0.00	0.00	82,705.09	64,931.27	757,502.23		957,687.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	890.00	0.00	67,125.55		68,015.55
5000-5999	Services and Other Operating Expenditures	25,442.46	0.00	0.00	0.00	0.00	170,085.00	10,150.23		205,677.69
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	224,913.97	0.00	0.00	0.00	271,810.49	403,540.90	2,564,106.58	0.00	3,464,371.94
7310	Transfers of Indirect Costs	10,098.23	0.00	0.00	0.00	0.00	0.00	0.00		10,098.23
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	10,098.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,098.23
	TOTAL BEFORE OBJECT 8980	235,012.20	0.00	0.00	0.00	271,810.49	403,540.90	2,564,106.58	0.00	3,474,470.17
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,474,470.17

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,223,216.93	0.00	0.00	0.00	716,322.72	1,036,063.74	7,738,041.44		10,713,644.83
2000-2999	Classified Salaries	296,752.77	0.00	0.00	0.00	51,090.67	4,625,906.16	887,374.16		5,861,123.76
3000-3999	Employee Benefits	517,430.53	0.00	0.00	0.00	260,278.06	2,366,839.47	2,924,508.25		6,069,056.31
4000-4999	Books and Supplies	5,925.92	0.00	0.00	61.72	4,517.82	7,193.65	41,513.70		59,212.81
5000-5999	Services and Other Operating Expenditures	3,364,625.81	0.00	0.00	0.00	2,835.00	6,142,262.51	(179,642.38)		9,330,080.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,407,951.96	0.00	0.00	61.72	1,035,044.27	14,178,265.53	11,411,795.17	0.00	32,033,118.65
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,007,533.36								2,007,533.36
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	5,407,951.96	0.00	0.00	61.72	1,035,044.27	14,178,265.53	11,411,795.17	0.00	32,033,118.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									32,033,118.65
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	66,469.74	0.00	0.00	0.00	0.00	0.00	0.00		66,469.74
2000-2999	Classified Salaries	56.84	0.00	0.00	0.00	0.00	59,023.22	19,505.78		78,585.84
3000-3999	Employee Benefits	18,254.41	0.00	0.00	0.00	0.00	17,546.11	5,940.54		41,741.06
4000-4999	Books and Supplies	403.51	0.00	0.00	0.00	0.00	661.33	0.00		1,064.84
5000-5999	Services and Other Operating Expenditures	1,955,410.23	0.00	0.00	0.00	0.00	5,021.76	0.00		1,960,431.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,040,594.73	0.00	0.00	0.00	0.00	82,252.42	25,446.32	0.00	2,148,293.47
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,040,594.73	0.00	0.00	0.00	0.00	82,252.42	25,446.32	0.00	2,148,293.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									20,729,882.98
	TOTAL COSTS									22,878,176.45

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

SELPA: Foothill (DJ)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Foothill (DJ)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

If (b) is less than (a).

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

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

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

SELPA: Foothill (DJ)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	36,720,000.00		
b. Less: Expenditures paid from federal sources	3,319,003.00		
c. Expenditures paid from state and local sources	33,400,997.00	32,033,118.65	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		32,033,118.65	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	33,400,997.00	32,033,118.65	1,367,878.35

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

	Budgeted Amounts FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	36,720,000.00		
b. Less: Expenditures paid from federal sources	3,319,003.00		
c. Expenditures paid from state and local sources	33,400,997.00	32,033,118.65	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,033,118.65	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	33,400,997.00	32,033,118.65	
d. Special education unduplicated pupil count	1963	1963	
e. Per capita state and local expenditures (A2c/A2d)	17,015.28	16,318.45	696.83

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

SELPA: Foothill (DJ)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	23,441,234.00	22,855,222.29	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		22,855,222.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	23,441,234.00	22,855,222.29	586,011.71

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

	Budget FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	23,441,234.00	22,855,222.29	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		22,855,222.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	23,441,234.00	22,855,222.29	
b. Special education unduplicated pupil count	1,963	1,963	
c. Per capita local expenditures (B2a/B2b)	11,941.54	11,643.01	298.53

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Suzan Dunbar
Contact Name

818-246-5378
Telephone Number

SELPA program director
Title

sdunbar@gusd.net
Email Address

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						
						0

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(199,538.01)	0.00	(826,242.72)				
Other Sources/Uses Detail					0.00	2,350,424.11		
Fund Reconciliation							0.00	11,994,000.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,499.67	0.00	201,230.69	0.00				
Other Sources/Uses Detail					192,972.00	0.00		
Fund Reconciliation							2,550,000.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	122,235.99	0.00	451,302.81	0.00				
Other Sources/Uses Detail					1,757,452.11	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	72,802.35	0.00	173,709.22	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation							768,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,037,000.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							7,639,000.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	199,538.01	(199,538.01)	826,242.72	(826,242.72)	2,350,424.11	2,350,424.11	11,994,000.00	11,994,000.00



Burbank Unified 2019-20 Unaudited Actuals Financial Report

September 3, 2020

Matt Hill, Superintendent

Debbie Kukta, Asst. Superintendent, Admin. Services

Alyssa Low, Director of Fiscal Services

Carin Wantland, Asst. Supervisor of Budget and Finance

Unaudited Actuals Reporting Requirements



- Required by Education Code
- File with County Office
 - By September 15th of each year
- Fiscal solvency of all of the District's Operating Funds

General Fund

2019-20 Unaudited Actuals



	Unrestricted	Restricted	Combined
Revenues	\$144,790,454	\$34,412,598	\$179,203,052
Expenditures	115,830,297	56,571,812	172,402,109
Transfers Out / Other Uses	(2,350,424)	-0-	(2,350,424)
Contribution	(25,378,462)	25,378,462	-0-
Net Gain / (Loss)	1,231,271	3,219,247	4,450,519
Beginning Fund Balance	7,945,082	3,972,621	11,917,704
Ending Fund Balance	\$9,176,354	\$7,191,896	\$16,368,222



General Fund 2019-20

Components of the Ending Fund Balance

Ending Fund Balance	Unrestricted	Restricted	Combined
Revolving Cash	\$25,060	\$-0-	\$25,060
Stores	33,457	-0-	33,457
One-Time Allocated Funds	102,000	-0-	102,000
Site Carryover	253,000	-0-	253,000
Restricted Gift Carry over	-0-	3,430,100	3,430,100
Low Performing Grant	-0-	535,738	535,738
LCAP Supplemental Assigned Cumulative	300,000	-0-	300,000
Restricted Balance	-0-	3,691,661	3,691,661
CSEA Job Study	390,000	-0-	390,000
Accrued Vacation Liability	272,000	-0-	272,000
Reserve for Economic Uncertainty (REU) 3%	5,242,576		5,242,576
Board Approved Reserve 3%	2,092,631	-0-	2,558,261
Unassigned/Unappropriated Amount	456,630	(465,630)	-0-
Total Fund Balance	\$9,176,354	\$7,191,869	\$16,368,222

Changes to the Budget Since Adoption

At Budget Adoption the budget reflected:

- CARES ACT one time funding
- SB117 one time funding
- LCFF revenue with a -7.92% COLA

Since June 30, 2020 the Governor made changes to the budget for K-12 Districts:

- Learning Loss Mitigation one time funding
- LCFF revenue with a 0% COLA
- Deferrals of LCFF revenue

Changes to the Budget since Adoption

Revenue	As of Adopted 2020	Revised Revenue	Difference
LCFF	\$127,772,729	\$138,872,365	\$11,099,636
Federal	7,236,437	14,938,527	7,702,090
State	16,197,898	17,379,559	1,181,661
Local	2,737,143	2,737,143	-0-
Total	\$153,944,207	\$173,927,594	\$19,983,387

Detailed Components of State and Federal One Time COVID and Learning Loss Funding



- SB117 – COVID Response funds - **\$254,618**
 - *No date deadline to spend funds by*
- CARES – Elementary & Secondary School Emergency Relief Fund (ESSERF) - **\$1,405,910**
 - *Date to be spent by 09/30/2022*
- Coronavirus Relief Funding- Learning Loss Mitigation – CRF LLM
 - LCFF –Local Control Funding Formula & Prop 98 Funding
 - S&C – Supplemental and Concentration grant funding Governor’s Emergency Education Relief Funds
 - Students with Disabilities GEER LLM SWD

Source	Amount	Date to be Spent
CRF LLM LCFF	\$ 962,626	12/30/20
CRF Prop 98 LLM	\$ 1,181,661	12/30/20
CRM LLM S & C	\$ 2,946,982	12/30/20
CRM LLM SWD	\$ 2,883,040	12/30/20
GEER LLM SWD	\$ 909,442	9/30/22
TOTAL	<u>\$ 8,883,751</u>	

Deferrals and Cash Flow

Cash deferrals are back with a vengeance

- First cash deferral we've already experienced
 - June's LCFF apportionment was deferred and received in mid July
- BUSD projected apportionments total February – June without deferral
 - \$28,719,748
- BUSD revenue that will be deferred
 - \$19,787,715

2020-21 deferrals are shown in the chart below

Month	Normal Share of Annual Apportionment	Proportion Deferred	Resulting share of Annual Apportionment	Funds to be Deferred Until
February 2021	9%	45%	5%	November 2021
March 2021	9%	70%	3%	October 2021
April 2021	9%	70%	3%	September 2021
May 2021	9%	70%	3%	August 2021
June 2021	Balance	100%	0%	July 2021

General Fund

2019-20 Unaudited Actuals



Unrestricted / Restricted Combined	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2021-22 Projected	2022-23 Projected
Revenues	\$179,203,052	\$173,927,594	\$163,096,516	\$163,185,760
Expenditures	172,402,109	172,253,398	163,781,173	163,694,383
Transfers Out / Other Uses	2,350,424	1,188,396	1,222,939	1,236,915
Net Gain / (Loss)	6,800,943	1,674,196	(684,657)	(508,623)
Unrestricted Ending Fund Balance	9,176,354	10,159,654	8,252,056	6,506,517
Restricted Ending Fund balance	\$7,191,869	\$2,400,000	\$2,400,000	\$2,400,000

General Fund – Components of the Unrestricted Ending Fund Balance Multi-Year Projection



Ending Fund Balance	2019-20	2020-21	2021-22	2022-23
Revolving Cash	\$25,060	\$25,060	\$25,060	\$25,060
Stores	33,457	75,000	75,000	75,000
One-Time Allocation	102,000	350,000	350,000	
Site Carryover	253,000	270,000	270,000	
LCAP Supplemental Assigned Carryover	300,000	300,000	300,000	300,000
CSEA Job Study	390,000	390,000	390,000	390,000
Accrued Vacation	272,000	272,000	272,000	272,000
Reserve for Economic Uncertainty (REU)	5,242,576	5,203,254	4,950,123	4,947,939
Board Approved Reserve 3%	2,093,631	3,274,340	1,619,873	496,518
Unassigned/Unappropriated	465,630	-0-	-0-	-0-
Total Unrestricted Ending Fund Balance	\$9,176,354	\$10,159,654	\$8,252,056	\$6,506,517

General Fund –Detailed Components of Unrestricted Ending Fund Balance at June 30, 2020



Projected Ending Fund Balance

• Estimated Actuals	\$6,911,802
• Unaudited Actuals	\$9,176,354
• Net increase	\$2,264,552

Components of Net Increase

• Additional LCFF revenue less additional expenses	\$ 888,552
• Unrestricted programs with carryover	\$1,376,000
• Revolving Cash	
• Stores	
• One time funds for <i>professional development, safety and software</i>	
• Site budgets	
• LCAP supplemental	
• CSEA Job Study	
• Vacation Liability	

General Fund –Detailed Components of Restricted Ending Fund Balance at June 30, 2020



Projected Ending Fund Balance

• Estimated Actuals	\$2,897,502
• Restricted Balance	\$7,657,497
• COVID expenses	\$ (465,629)
• Unaudited Actuals ending fund balance	\$7,191,869

Restricted programs with carryover include:

• Medi-Cal	\$ 25,112
• Lottery: Instructional Materials	\$2,781,621
• SPED workability	\$ 21,808
• Classified Employee Prof. Dev. Grant	\$ 87,670
• SB117 COVID-19	\$ 69,064
• Low-Performing Student Block Grant	\$ 535,738
• Routine Restricted Maintenance	\$ 663,078
• Gifts and Donations	\$3,473,370



Other Funds

2019-20 Unaudited Actuals

Unaudited Actuals 2019-20	Begin Bal	Revenues	Expenses	Ending FB
Adult Ed	4,174,138	3,674,339	4,153,270	3,695,237
Child Development*	-0-	4,299,761	6,057,213	-0-
Cafeteria Special Revenue	830,882	3,284,462	3,566,467	548,887
Deferred Maintenance	655,787	416,348	62,931	1,009,205
Building Fund	11,910,360	199,275	1,130,908	10,978,726
Capital Facilities	154,012	1,564,839	60,669	1,658,185
Reserve – Capital Outlay	9,228,992	1,598,652	26,186	10,801,455
Self Insurance Fund	208,954	1,390,000	1,428,910	170,044
Retiree Benefit Fund	6,278,269	415,076	1,399,017	5,294,329

* At Second Interim, Child Development was projecting an \$810,398 contribution from the General Fund. As of Unaudited Actuals, the contribution grew to \$1,757,452. The additional contribution of \$947,054 is due to lack of revenues coming in and obligated expenses, mainly salaries, going out that continued during COVID-19.

Burbank Unified

2019-20 Unaudited Actuals



- Questions
- Comments