

Fresno Unified School District
Board Agenda Item

Board Meeting Date: June 10, 2020

AGENDA ITEM B-31

AGENDA SECTION: B

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

ACTION REQUESTED: Discuss and Adopt

(Adopt, Approve, Discuss, Receive, etc.)

TITLE AND SUBJECT: Hold Public Hearing, and Adopt Fresno Unified School District's 2020/21 Proposed Budget, Education Protection Account and Adopt the COVID-19 Operations Written Report

ITEM DESCRIPTION: Staff will present, a public hearing will be held, and the Board of Education will discuss and adopt the Fresno Unified School District's 2020/21 Proposed Budget and Education Protection Account and the COVID-19 Operations Written Report for the Local Control and Accountability Plan (LCAP). The Proposed Budget includes the multi-year projected budget for the Unrestricted General Fund. The agenda item will also describe factors addressed in the 2020/21 Proposed Budget and issues affecting the multi-year projections for 2021/22 and 2022/23.

In response to COVID-19, and in lieu of the annually developed Local Control and Accountability Plan, districts are required to develop and adopt the COVID-19 Operations Written Report along with the Adopted Budget. The report summarizes the district's changes to program offerings in response to school closure.

As required by Education Code 42127, a public hearing will be conducted to provide an opportunity for discussion of the Fresno Unified School District's 2020/21 Proposed Budget and the proposed expenditures for the Education Protection Account.

Detailed information for the Proposed Budget and the multi-year projections will be provided to the Board of Education and will be posted on the district's website.

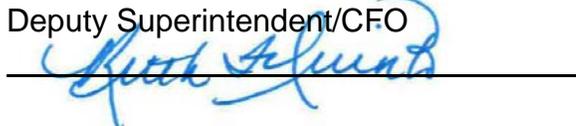
FINANCIAL SUMMARY: Noted in support material.

PREPARED BY: Kim Kelstrom
Executive Officer



DIVISION: Administrative Services
PHONE NUMBER: (559) 457-6226

CABINET APPROVAL: Ruth F. Quinto
Deputy Superintendent/CFO



SUPERINTENDENT APPROVAL:



A positive certification reflects that the district will have a positive General Fund balance and a positive cash balance for the current and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2020/21 Proposed Budget, and factors affecting the multi-year projections for 2021/22 and 2022/23 are listed below. The multi-year projection results in a minimum reserve level of approximately 5.0% for all years.

	<u>Estimated</u> <u>2019/20</u>	<u>Budget</u> <u>2020/21</u>	<u>Projected</u> <u>2021/22</u>	<u>Projected</u> <u>2022/23</u>
Ongoing Funds:				
Revenues	\$805.70	\$740.88	\$755.11	\$777.09
- Expenses, Sources/Uses	\$797.57	\$813.97	\$813.42	\$817.74
- Supplemental/Concentration Expanded Programs	\$0.00	\$0.00	\$0.00	\$0.00
Ongoing Net Change in Fund Balance	\$8.13	(\$73.09)	(\$58.31)	(\$40.68)
One-Time Funds:				
Revenues	\$ 8.65	\$0.00	\$0.00	\$0.00
- One-Time Expenses	\$21.17	(\$53.00)	(\$45.00)	\$0.00
One-Time Net Change in Fund Balance	(\$12.52)	\$ 53.00	\$45.00	\$0.00
Total Unrestricted General Fund:				
Beginning Balance	\$140.96	\$136.57	\$116.48	\$103.17
Ending Balance	\$136.57	\$116.48	\$103.17	\$ 62.49
Component of the Ending Balance				
Cash, Inventory, Prepaid Assets	\$0.19	\$ 2.72	\$2.72	\$2.72
Designated Funds	\$28.70	\$60.90	\$48.70	\$0.00
Reserve for One-Time Expenses - Projects	\$10.18	\$ 0.00	\$0.00	\$0.00
Net Unrestricted General Fund Balance	\$97.50	\$52.86	\$51.75	\$59.77
Change in Reserve				
Reserve level	9.43%	5.02%	5.05%	5.93%

General Comments Regarding the Proposed Budget for 2020/21

The 2020/21 Proposed Budget includes recommendations that continue to balance the Board of Education’s investments in extensive student programs and supports, competitive employee compensation, and prudent fiscal stewardship. The district’s 2020/21 Proposed Budget keeps at the forefront the Board’s Core Beliefs, Commitments, and Adopted Goals. Additionally, per the Board’s direction, the Proposed Budget for 2020/21 was developed with the following overarching principals: stability to sites; protect the teaching and learning environment; supports for students; and, a balanced and phased-in approach to required budget reductions.

The COVID-19 pandemic triggered a global health and economic crisis resulting in school closure on March 13, 2020. As Governor Newsom states in the May Revise “*This is no normal year. And this*

is no ordinary May Revision.” School Services of California added, “The announcement of the May Revision to the 2020/21 State Budget today was a sobering event. Governor Gavin Newsom laid out in vivid detail how local educational agencies (LEAs) would see the COVID-19 recession translate into their budgets and programs. While not as drastic in any given area as the previewed 22% cut to Proposition 98 overall, LEAs are facing cuts to the Local Control Funding Formula (LCFF) and the few remaining categorical program funds, cash deferrals, and little flexibility to weather the storm.”

The assumptions outlined are based on guidance received from School Services of California (“SSC”), as well as the Governor’s May Revised Budget for 2020/21 (“the May Revise”) information:

- The May Revise outlines an unprecedented economic downturn to Proposition 98 funding when compared with the January Proposed 2020/21 Budget. Revenues have decreased from the January proposal and with tax payments delayed until July 2020, another state budget revision may be presented in the fall. The Governor’s May Revise Proposed Budget projects enormous revenue declines due to business closures and job losses, as well as a spike in unemployment cases. The May Revise proposes *“to cancel new initiatives proposed in the Governor’s Budget, cancel and reduce spending included in the 2019 Budget Act, draw down reserves, borrow from special funds and temporarily increase revenues”*.
- The Legislative Analyst’s Office (LAO) stated about the May Revise, *“While sympathetic to the difficult decisions that the Newsom Administration had to make in crafting the May Revision due to the recession caused by COVID-19, the subcommittee members were critical of a number of the Governor’s education proposals and the lack of an alternative strategy to generate state revenue if the federal government does not approve another stimulus package that provides additional financial assistance.”*
- The prior guidance in January 2020 from SSC projected the cost-of-living adjustments (COLA) as follows: 2.29% in 2020/21, 2.71% in 2021/22, and 2.82% in 2022/23. Current guidance projects the funded COLAs as follows: (7.92%) in 2020/21, 0.0% in 2021/22, and 0.0% in 2022/23. This equates to a decrease of \$79.3 million in 2020/21 from what was previously included in the Governor’s January Proposed Budget, and further decreases are also projected of \$32.5 million and \$31.1 million in 2021/22, and 2022/23, respectively.
- The May Revise proposes to reduce the STRS employer rate providing some relief to otherwise ongoing increased costs for the budget year 2020/21 and the second year 2021/22. California State Teachers’ Retirement System (CalSTRS) employer contributions in the Unrestricted General, Special Education, and Preschool Funds will decrease from 18.4% to 16.15% in 2020/21, and from 18.10% to 16.02% in 2021/22. For 2022/23, contribution rates will remain unchanged from the Governor’s January Proposal at 18.10%. This equates to a decrease of \$8.0 million, a decrease of \$500,000 and an increase of \$8.2 million in 2020/21, 2021/22, and 2022/23, respectively.
- California Public Employees’ Retirement System (CalPERS) employer costs will decrease from 22.80% to 20.70% in 2020/21, from 24.90% to 22.84% in 2021/22, and from 25.90% to 25.40% in 2022/23. This equates to a decrease of \$2.0 million in 2020/21, an increase of \$2.1 million and an increase of \$2.6 million in 2020/21, 2021/22 and 2022/23, respectively.

Estimates for 2019/20

In preparation of the 2020/21 Proposed Budget and with impacts of the pandemic, an analysis was completed to estimate the 2019/20 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$97.5 million. The revised projected net Unrestricted General Fund ending balance maintains that level. Various aspects changed from the second interim as follows:

1. Local Control Funding Formula for 2019/20

The 2019/20 Local Control Funding Formula (LCFF) recognizes a lower projected Average Daily Attendance (ADA) of 35 ADA equating to an overall revenue decrease of \$400,000.

2. Federal Revenues

As reported in the Board Communication dated April 04, 2020, additional Medi-Cal Administrative Activity (MAA) reimbursement was received for prior years totaling \$700,000 in one-time revenue.

3. Supplies, Services and Capital Outlay

Estimated savings in the areas of supplies, services and capital outlay total approximately \$17.5 million as identified in the Assigned Fund balance. The following are the primary areas of savings:

○ Transportation contracts	\$2.4 million
○ School site and department contracts	\$2.3 million
○ Utilities	\$2.1 million
○ Restricted lottery	\$1.6 million
○ School site and department supplies	\$8.7 million
○ Travel	\$0.4 million

In addition to the \$17.5 million in Assigned Fund Balance listed above, an amount of \$11.2 million in also continued to be included in the Assigned Fund Balance for future Textbook Adoptions. Therefore, the total Assigned Fund Balance is proposed at \$28.7 million.

2020/21 Proposed Budget

Local Control Funding Formula (LCFF) – As mentioned earlier, the 2020/21 Proposed Budget assumes 7.92% loss in revenue for 2020/21, which equates to a loss of approximately \$79.3 million, \$59.0 million base, and \$20.3 million supplemental/concentration.

Education Protection Account – As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for 2020/21. This EPA public hearing may be conducted at the same time as the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent, providing salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

In addition, it is required for the annual financial audit to include verification that EPA funds were used as specified by Proposition 30, and the additional cost of the audit would be an allowable

expense from the EPA. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

For 2020/21, the EPA funds are estimated to be 12% of the LCFF funds. This equates to \$84.6 million. All funds will be used to support teacher salary and benefit costs.

Local Revenue – Due to the proposed cash deferrals in the May Revise, interest income projects a loss of \$900,000.

School Site Investments – As presented at the January 29, 2020 Board meeting, the 2020/21 Proposed Budget continues support of the staffing parameters at school sites and multiple additional investments to support the aligned instructional system.

Elementary school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Resources for an additional teacher provided at designated elementary schools
- Classroom kindergarten aides are provided to each elementary school
- Safety investments include a police chaplain at K-6 schools and a campus assistant at each K-8 elementary school
- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, and library technician
- Health care professionals include a registered nurse, licensed vocational nurse or health assistant
- Site leadership positions include a principal or a vice principal.
 - At the January 29, 2020 board meeting, the Proposed Budget included converting the four teachers on special assignment at small schools to vice principal positions for an additional investment of \$59,000

Middle school site investments include:

- Classroom teachers provided per the collective bargaining agreement, transition teachers, and campus culture teachers
- Safety investments include a school neighborhood resource officer and campus assistant
- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, attendance records assistant, and library technician
- Health care professionals include registered nurse, licensed vocational nurse or health assistant
- Site leadership positions include a principal, vice principal, guidance learning advisor, and counselor

High school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Additional teachers include professional learning updraft team, librarian, and student engagement teacher

- Safety investments include a school neighborhood resource officer, probation officer, and campus safety assistant
- Custodial investments provided based on square footage and may include a PE custodian, pool custodian, and auditorium custodian as necessary based on school facilities
- Clerical supports include an office manager, registrar, office assistant, attendance records assistant, and library technician
- Health care professionals include registered nurse and licensed vocational nurse
- Site leadership positions include a principal, vice principal, counselor, campus culture assistant, and athletic director

School Site Funds – As presented at the January 29, 2020 Board meeting, the 2020/21 Proposed Budget remains status quo in school site allocations for a total allocation of approximately \$31.0 million. In addition, all schools continue to receive approximately \$20.1 million in instructional classroom supplies, after-school activities/athletics supplies, equipment and coaching contracts, as well as supplies for libraries.

Communications – Subsequent to the February 26, 2020 Board meeting and considering the pandemic, the 2020/21 Proposed Budget includes an additional project manager of \$170,000 offset by a reduction in contracts and services.

Board of Education – As presented at the March 04, 2020 Board meeting, the 2020/21 Proposed Budget includes \$26,000 to support the November 2020 Board election.

African American Academic Acceleration – As presented at the March 04, 2020 Board meeting, the 2020/21 Proposed Budget includes a reorganization within the department.

Early Learning – As presented at the March 04, 2020 Board meeting, the 2020/21 Proposed Budget includes a reorganization within the department and retains a project manager after the First 5 Grant ends offset utilizing a reduction in supplies and services.

Subsequent to the Board meeting, the May Revise included a reduction of revenue by 10% from the 2019/20 funding. The loss of approximately \$1.5 million in revenue is supported by the Unrestricted General Fund supplemental and concentration funds.

Equity and Access – As presented at the March 04, 2020 Board meeting, the 2020/21 Proposed Budget includes upgrading a program technician to a manager II and the addition of two teacher on special assignment positions for an investment of \$238,000, funded by Title I. In addition, increased costs for the iReady contract including professional learning of \$400,000 ongoing and \$300,000 one-time.

Subsequent to the Board meeting, on April 15, 2020, the additional two teachers on special assignment were reconsidered and no longer moving forward.

Information Technology – As presented at the March 04, 2020 Board meeting, the 2020/21 Proposed Budget includes a realignment/reorganization within the department of 10 positions to

better support students and staff. Other staffing changes include an increase of an information specialist and two customer service technicians for an investment of \$309,000. Savings of \$967,000 are included in the budget for the hand-held device program. Lastly the budget includes an increase for annual site licenses of \$224,000 and support for the district's robotics for \$100,000. This results in a \$334,000 ongoing and \$1.4 million one-time savings.

Subsequent to the April 15, 2020 Board meeting, a reconsideration of priorities was proposed in light of recent events. The above proposal to recognize savings as noted above was reinstated. In addition, an increased investment of \$2.5 million, for a total of \$5 million increased investment, is included in the 2020/21 Proposed Budget to support a one-to-one device for students and the expansion of customer service assistance for parents and students.

School Leadership – As presented at the April 15, 2020 Board meeting, the 2020/21 Proposed Budget includes a realignment/reorganization of two additional administrator positions offset by elimination of principal and vice principal on special assignment positions.

Restricted Routine Maintenance Operations – As presented at the April 15, 2020 Board meeting, the 2020/21 Proposed Budget includes a metal trades worker funded by support from the Cafeteria Fund. In addition, the request to increase a work scheduler and energy educator supervisor has been reconsidered and will not be moving forward.

Subsequent to the Board Meeting, the May Revise reduced revenues and the \$600,000 increase originally planned to maintain the 3% contribution to the General Fund will no longer be required. In addition, utilization of one-time Community Redevelopment Funds will reduce the General Fund contribution by \$1.5 million in 2020/21 and \$250,000 in future years.

Operational Services – As presented at the April 15, 2020 Board meeting, the 2020/21 Proposed Budget includes status quo utility costs. Subsequent to the Board meeting, additional savings of \$1.0 million is recognized due to the solar installation alternative power source.

Safety and Security – As presented at the April 14, 2020 Board meeting, the 2020/21 Proposed Budget includes elimination of funding for ShotSpotter which results in annual savings of \$250,000. In addition, an increase in the student neighborhood resource officers and student resource officers' annual contract of \$383,300 is contemplated in the multi-year projections. Other reconsiderations include a hold on a request to purchase a School Visitor Management System for \$59,500 and expanding Safe 2 School services for \$49,000.

College and Career Readiness – As presented at the May 06, 2020 Board meeting, the 2020/21 Proposed Budget assumes status quo personnel. The original proposal maintains an additional coordinator position from grant funds.

Subsequent to the Board meeting, the May Revise reduced the K-12 Strong Workforce and Career Incentive Grant by approximately 50%. The grants have been adjusted accordingly.

Arts and Music – As presented at the May 06, 2020 Board meeting, the 2020/21 Proposed Budget assumes status quo. The original proposal for three additional elementary music teachers would have been offset by a reduction in elementary unused allocation but has been reconsidered based on state budget forecasts.

Department of Prevention and Intervention – As presented at the May 06, 2020 Board meeting, the 2020/21 Proposed Budget includes an increase of a guidance learning advisor in coordination with Goal 2 to support LGBTQ students.

After School/Extended Day/Summer School – As presented at the May 06, 2020 Board meeting, the 2020/21 Proposed Budget includes a realignment/reorganization within the department to better support students and staff.

Subsequent to the Board meeting, the May Revise reduced funding for the After-School Program by \$1.6 million including sites served by the Fresno County Superintendent of Schools (FCSS). A contribution from the Unrestricted General Fund is planned to maintain services at the current level.

Health Services – As presented at the May 06, 2020 Board meeting, the 2020/21 Proposed Budget includes support of three school nurses per the Collective Bargaining Agreement which was contingent upon receiving an increase in AB 602 Special Education funding.

Special Education – As presented at the May 06, 2020 Board meeting, the 2020/21 Proposed Budget includes year two of a three-year investment of \$13.2 million to better support special education programs. This includes the expansion of eight classrooms for grade span adjustments. In addition, a realignment of resources will support the Adult School Transition Program with an additional teacher. Also, in the 2020/21 Proposed Budget is a plan to extend the workday of preschool aides. The cost will be offset by eliminating a vacant position and a reduction in contracts. Reconsidered since the original proposal was a plan for \$541,000 to expand services for students with social emotional needs.

AB 602 ongoing funding was anticipated at \$660 per ADA, or \$6.9 million, based on the Governor's January Proposed Budget, however the May Revise reduced the rate to \$645 per ADA, or \$5.9 million.

Preschool one-time funding was anticipated at \$2.4 million in January, however, the May Revise canceled the proposal.

Transportation – As presented at the May 13, 2020 Board meeting, the 2020/21 Proposed Budget includes an increase to the First Student annual contract of \$260,000, which is contemplated in the multi-year. In addition, a realignment of resources is included by reducing a bus driver trainer and adding a dispatcher position.

Curriculum and Instruction – As presented at the May 13, 2020 Board meeting, the 2020/21 Proposed Budget includes a realignment of positions, collapsing positions in order to support the direct supervision of schools.

Adult Education – As presented at the May 13, 2020 Board meeting, the 2020/21 Proposed Budget includes a status quo budget.

Subsequent to the Board meeting, the May Revise included a reduction of 2019/20 revenue of approximately \$540,000. Adult Education will maintain services at the current levels and utilize a portion of the Adult Education Fund operating reserves in 2020/21.

Classroom Baseline – Subsequent to the May Revise and based on the historic annual cost to support new classrooms, a savings of \$250,000 is recognized.

New Instructional Learning Model – Subsequent to the May Revise and in response COVID-19, an allocation of \$10.0 million in ongoing funds is included in preparation for supports to students and sites in connection with the COVID-19 emergency shutdown and potential new instructional delivery model.

Health and Safety Equipment – Subsequent to the May Revise and in response COVID-19, allocate \$150,000 in preparation for distance learning.

Central Office Administrative Reductions – As presented at the June 04, 2020 Board meeting, the central office will implement reductions of 3.5% for a total of \$10.4 million.

Programmatic Reductions – As presented at the June 04, 2020 Board meeting, programmatic reductions of \$3.2 million are programmed equating to the realignment of approximately 23 FTE in various certificated central office areas and itinerant staff.

Board of Education Approved One-time Expenditures

The 2020/21 Proposed Budget includes \$10.2 million for one-time expenditures as follows:

- Design Science Facility Project \$5.1 million
- Restricted Routine Maintenance Restrooms \$2.4 million
- Portable Classrooms \$1.1 million
- Textbook Adoption Support \$0.2 million
- Fresno High Facility Project \$1.0 million
- iReady Professional Learning \$0.3 million
- Donations Carryover \$0.3 million
- Apprenticeship Carryover \$0.1 million

Board of Education Designated Funds

The multi-year budget estimates a utilization of ending balances of \$60.9 million to support a phased-in and balanced approach as follows:

- Phase in Utilization in 2021/22 \$12.2 million
- Phase in Utilization in 2022/23 \$48.7 million

Supplemental and Concentration Programs – On Wednesday, April 22, 2020, Governor Newsom formalized amendments to the Local Control and Accountability Plan (LCAP) via Executive Order N-56-20 citing relief needed from the upcoming planning deadlines due to school closure. The amendment requires that districts complete a COVID-19 Operations Written Report and that it be adopted with the budget. A summary of all amendments and added requirements included in the executive order are as follows:

Amendments to existing regulations:

- 2020/21 LCAP adoption deadline extended to December 15, 2020 – There will be a new, one-time, LCAP template to be developed by CDE and used for this new reporting period
- The new three-year template will have delayed implementation, with planned usage to begin with the 2021/22 school year
- Decouples the requirement to adopt the LCAP and budget at the same board meeting for the 2020/21 fiscal year
- Removes to the requirement to approve local indicators at the same board meeting where the budget adoption is approved for the 2020/21 fiscal year

Added requirements for 2020/21:

- With the 2020/21 budget adoption, include a written report explaining the steps taken during school closure to:
 - Meet the needs of unduplicated pupils (English Learners, Foster Youth and students that are socio-economically disadvantaged)
 - Deliver high-quality distance learning
 - Provide school meals in non-congregate settings
 - Arrange for supervision of students during ordinary school hours

Multi-Year Items

State Supplemental Appropriation – The May Revise proposes an increase in state revenue of 1.5% from 2021/22 through 2024/25 based on increased state revenue of \$18.7 million in 2021/22 and \$24.6 million in 2022/23.

District Contribution to Fund Health – In accordance with the current employee bargaining agreements, the 2020/21, 2021/22, and 2022/23 district contribution level remains at the current 2019/20 level of \$19,348 per employee participant.

District Workers' Compensation – The benefit rate for Workers' Compensation results in a reserve level estimated at 76% in 2020/21.

STRS and PERS Employer Costs – The multi-year projections include funding for changed employer rates for STRS and PERS at the levels mentioned earlier in the memo. The rates equate to \$10.0 million in decreased contributions in 2020/21, \$1.6 million in increased contributions in 2021/22, and \$10.8 million in increased contributions for 2022/23 from the General Fund. These increases bring the district’s total contributions for STRS to \$58.0 million, \$57.5 million, and \$65.7 million for 2020/21, 2021/22, and 2022/23, respectively. For PERS this brings the district’s total contributions to \$21.0 million, \$23.2 million and \$25.9 million for 2020/21, 2021/22, and 2022/23, respectively.

Governmental Accounting Standards Board Statement Number 75 (GASB No. 75) – The multi-year projections include a \$1.5 million contribution from the Unrestricted General Fund and \$2.0 million from the Health Fund for all years. The GASB 75 reserve, otherwise referred to as the Other Post-Employment Benefit Reserve (OPEB), is estimated at \$57.1 million as of June 30, 2021.

Cash Flow Report – The Standardize Account Code Structure Report (SACS) includes a two-year Cash Flow Report. The report utilizes guidance from FCSS for the distribution of State funds as well as the governor’s proposed cash deferrals in 2019/20 and 2020/21. The assumptions project a positive cash balance of \$48.5 million on June 30, 2021.

Reserve Levels – As previously reported to the Board, the district has six types of reserves. The following table lists the current projected 2019/20 reserve levels and the corresponding change to the reserve level for the 2020/21 fiscal year.

Reserve Type (in millions)	Estimated 2019/20	Planned Change	Proposed 2020/21	Recommended Level 2020/21
Unrestricted General Fund	\$ 97.50	(\$44.64)	\$ 52.86	\$ 52.86
Workers’ Compensation	\$ 29.49	(\$ 0.88)	\$ 28.61	\$ 37.54 ⁽¹⁾
General Liability Reserve	\$ 1.81	\$ 0.00	\$ 1.81	\$ 1.81 ⁽¹⁾
Health Fund Incurred But Not Paid	\$ 20.74	\$ 1.15	\$ 21.89	\$ 21.89 ⁽¹⁾
Other Post-Employment Benefits (OPEB)	\$ 52.18	\$ 4.91	\$ 57.09	\$1,030.16 ⁽¹⁾
Health Fund Unencumbered Reserves	\$ 34.75	(\$ 4.02)	\$ 30.73	\$ 31.33 ⁽²⁾

⁽¹⁾ Recommended level is provided by actuarial study

⁽²⁾ Recommended level is provided by the Joint Health Management Board contracted consultant

A full copy of Fresno Unified School District’s 2020/21 Proposed Budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link:

<http://www.fresnounified.org/dept/fiscalservices>

A summary of all budgets is included.

Attachment: COVID-9 Operations Written Report
 SACS report

**Fresno Unified School District
2020/21 Adopted Budget**

Fund Name	Estimated Beginning Balance	Projected Revenues	Projected Expenditures	Projected Other Financing Sources	Projected Ending Fund Balance
General Fund Unrestricted	\$ 136,561,246	\$ 738,751,856	\$ 658,702,557	\$ (100,142,628)	\$ 116,467,917
General Fund Restricted	\$ 2,176,190	\$ 282,068,013	\$ 385,015,750	\$ 100,771,548	\$ 1
Total General Fund	\$ 138,737,436	\$ 1,020,819,869	\$ 1,043,718,307	\$ 628,920	\$ 116,467,918

Adult Education Fund	\$ 827,535	\$ 7,377,154	\$ 8,204,687	\$ -	\$ 2
Child Development Fund	\$ -	\$ 17,566,300	\$ 17,566,300	\$ -	\$ -
Cafeteria Fund	\$ 13,657,691	\$ 55,857,739	\$ 57,402,659	\$ -	\$ 12,112,771
Deferred Maintenance Fund	\$ -	\$ -	\$ 7,356,409	\$ 7,356,409	\$ -

Adult Education Building Fund	\$ 2,194,876	\$ 25,000	\$ 2,219,876	\$ -	\$ -
Measure X Series B Building Fund	\$ 41,523,430	\$ 400,000	\$ (1,740,000)	\$ (43,663,430)	\$ -
Total Building Funds	\$ 43,718,306	\$ 425,000	\$ 479,876	\$ (43,663,430)	\$ -

Developer Fee Fund	\$ 3,501,886	\$ 1,040,000	\$ 4,512,966	\$ (28,920)	\$ -
County School Facility Fund	\$ 62,680,500	\$ 600,000	\$ 80,614,389	\$ 34,567,021	\$ 17,233,132
Special Reserve for Capital Outlay	\$ 3,843,322	\$ 45,000	\$ 3,888,321	\$ -	\$ 1
Total Bond Int and Redemption	\$ 275,096,759	\$ 54,849,107	\$ 55,057,537	\$ -	\$ 274,888,329

Health Fund	\$ 34,752,026	\$ 183,844,001	\$ 185,867,553	\$ (2,000,000)	\$ 30,728,474
Liability Fund	\$ 1,464,729	\$ 5,716,933	\$ 5,890,357	\$ -	\$ 1,291,305
Workers' Compensation Fund	\$ (8,056,616)	\$ 7,407,498	\$ 8,284,191	\$ -	\$ (8,933,309)
Defined Benefits Fund	\$ 10,740,431	\$ 1,419,369	\$ 1,000,000	\$ -	\$ 11,159,800
Total Internal Service Funds	\$ 38,900,570	\$ 198,387,801	\$ 201,042,101	\$ (2,000,000)	\$ 34,246,270

Post Retirement Fund	\$ 52,176,909	\$ 1,458,039	\$ 45,000	\$ 3,500,000	\$ 57,089,948
TOTALS	\$ 633,140,914	\$ 1,358,426,009	\$ 1,479,888,553	\$ -	\$ 512,038,370

Charter Schools	Actual Beginning Balance	Actual Revenues	Actual Expenditures	Estimated Ending Fund Balance	P2 ADA
Aspen Meadow Charter	\$ 129,345	\$ 3,368,688	\$ 3,366,039	\$ 131,994	256
Aspen Valley Preparatory Academy	\$ 1,268,319	\$ 4,665,840	\$ 4,624,678	\$ 1,309,481	395
Carter G Woodson Charter	\$ 1,350,123	\$ 4,762,103	\$ 4,738,956	\$ 1,373,270	370
Morris E Dailey Charter	\$ 3,902,361	\$ 3,516,427	\$ 3,825,717	\$ 3,593,071	390
Endeavor Charter ^(A)	\$ -	\$ -	\$ -	\$ -	300
School of Unlimited Learning	\$ 744,905	\$ 2,452,337	\$ 2,452,337	\$ 744,905	180
Sierra Charter	\$ 3,090,622	\$ 4,920,040	\$ 5,070,182	\$ 2,940,480	425
University High	\$ 2,891,387	\$ 4,748,112	\$ 5,324,355	\$ 2,315,144	465

^(A) Endeavor Charter begins with Fresno Unified in 2020/21 and will be presenting Adopted Budget on June 16, 2020

COVID-19 Operations Written Report

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone	Date of Adoption
Fresno Unified School District	Santino Danisi, Executive Officer	Santino.danisi@fresnounified.org 559-457-3661	June 10, 2020

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of the changes your LEA has put in place. LEAs are strongly encouraged to provide descriptions that do not exceed 300 words.

Provide an overview explaining the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families.

On March 13, 2020, Fresno Unified School District made the difficult decision to close all schools, and, on April 1st, the Board of Education voted to extend closure through the end of the 2019/20 school year. These decisions were not taken lightly and were influenced by federal, state and local guidance. Immediately it was clear that school closures had a significant impact on students, families, staff and the community at large. In order to mitigate some of the most pressing challenges, attention was primarily focused on providing meals, adapting to delivering instruction via a distance learning model and ensuring stability for staff.

Implementation of program adjustments hinged on effective communication strategies. With that in mind the following structures were implemented immediately:

- > COVID-19 Call Center - Provides helpful information and resources to parents, employees and community members in English, Spanish and Hmong. With campuses and district offices closed, the call center answered vital questions from parents and students, connecting them to free meal distribution, technology deployments, free and low-cost internet access, online and paper instructional resources, and social emotional supports.
- > Public Service Announcements - Local television and radio broadcasts informed viewers of online resources, call center supports, meal and technology distribution.
- > Monthly Newsprint Publication - A special COVID-19 edition included key stories and an overview of supports following closures. The publication included messages from the Superintendent and Mayor.
- > Daily Connections (Translation is provided in Spanish and Hmong languages)
 - Monday & Friday - Video messages, letters, phone calls, social media posts and emails from the Superintendent provide parents and students updates and resources. Press events were also held using an American Sign Language translator. As school closures continued, Friday video messages transitioned to virtual town hall meetings that were shared through social media, the district website and local cable station CMAC.

- Tuesday - COVID-19 Health Update video with the Fresno Unified Director of Health Services shared on Facebook, Twitter, Instagram and the district website.
- Wednesday - Instructional support videos shared through social media and the district website.
- Thursday - 60 Second videos provide district-wide updates distributed through social media and the district website.

Provide a description of how the LEA is meeting the needs of its English learners, foster youth and low-income students.

More than 89% of the district's student population lives in one or more of the defined disadvantaged circumstances. These student groups are disproportionately impacted by school closure. With that in mind, summarized below are some of the strategies implemented to address the needs of English learner, foster youth and low-income students.

The district conducts all instruction, professional learning, monitoring and intervention of English Learner's (ELs) and Reclassified Fluent English Proficient (RFEP) students, as well as engaging with parents via the DELAC/ELAC in virtual/digital formats. Instruction is happening for all programs including dual language immersion and newcomer programs. Remaining annual and initial ELPAC assessments have been delayed in accordance with guidance from California Department of Education. Through an online or phone-in registration process, ELs are temporarily identified based on the results of a Home Language Survey until the initial ELPAC can be administered. Reclassification cycles are being conducted as students meet the criteria from available assessment data with verification occurring digitally. All online and hard copy instructional materials are available in Spanish and Hmong, and designated English Language Development (ELD) and integrated ELD are incorporated into all available instruction. Resources for parents and students are available online through the district website and students are provided with tablets, and internet access as resources allow.

The district's Project ACCESS department has 12 Clinical School Social Workers (CSSW) that conduct wellness checks on all foster and homeless students since school closure via telephone or a HIPPA compliant video platform. After the initial wellness checks the CSSW assess the level of service needed based on the severity of social emotional and mental health concerns prior to school closure and any new concerns. Clinical School Social Work service options include:

- > Individual and Group counseling
- > Supportive counseling
- > Case Management
- > Referrals to community resources

CSSWs continue to process new affidavits as families are referred by their assigned school site.

The same service delivery model is being used by 29 additional social workers to provide services to low income students.

One CSSW is assigned to shelters/motels to ensure that students have tablets and internet access in their current living situation to support online learning. Many families living in shelters lack access to the internet and the CSSW along with other support staff assist in providing

them with internet hotspots as well as assisting with troubleshooting. The CSSW also provides social emotional and mental health services as needed.

One CSSW is assigned to students being released from the Juvenile Justice Center (JJC) to support students expelled from the district who are preparing to transition back.

Two Community Liaisons manage caseloads for students living in motels. The Community Liaisons check in with students/families once a week to provide support and resources. They also assist with the district COVID-19 Call Center. Lastly, calls are made to newly identified families that may have become homeless during school closure to process necessary affidavits and provide community resources.

Two Academic Counselors provide services to students identified as foster/homeless in grades 8th-12th and follow up with all students on their caseload. The counselor's services include:

- > Ensuring that all foster/homeless students have electronic devices
- > Reviewing current/3rd quarter grades to encourage students to follow up with teachers for opportunities to improve their grade
- > Follow up on college/career pathway decisions
- > Analyze transcripts
- > Collaborate with school site counselors to ensure enrollment for all students are required to attend summer school. Contact parent/care provider to ensure awareness of the summer learning online process.

Virtual Mentoring, including individual and peer mentoring, is being provided via phone or video platform.

The district's Attendance Coordinator collaborates with the departments of Curriculum and Instruction, Professional Development and ATLAS/Technology Services to ensure enrollment is occurring for students through the new online enrollment process recently launched for all grade levels. This included collaboration with the district Early Learning department for enrolling and registering Transitional Kindergarten and Kindergarten students for the 2020/21 academic school year. The Attendance Coordinator also oversees drop/enrollment questions from the COVID 19 hotline.

Seven Child Welfare & Attendance Specialists (CWAS) contact students/families that were chronically absent prior to school closure. CWAS are offering community resources and providing information about District updates/resources as well as directing them to online learning opportunities. The CWAS are also conducting wellness checks for students and families.

The availability of technology is often a barrier for students living in disadvantaged circumstances. To support the steps taken to deliver high-quality distance learning, as described below, the district committed to providing a tablet to every student in PreK through third grade, and a laptop to those in fourth through twelfth grade. In addition to connecting families with low cost internet providers and hot spots, the district piloted a Bus Wi-Fi program. The program provides internet via the Wi-Fi enabled busses in communities lacking connectivity.

Provide a description of the steps that have been taken by the LEA to continue delivering high-quality distance learning opportunities.

The Fresno Unified School District approach to distance learning is based on the Teach, Learn, and Connect model (TLC). The priorities are:

- > Meet the nutritional and social emotional needs of our students
- > Maintain communication with students and families

- > Provide and support learning opportunities, including establishing expectations that teachers connect with students on a weekly basis

Supports for all stakeholders (students, educators, and parents) to engage in distance learning through TLC include the following: continuity of learning resources, technology, communication, and training.

Continuity of Learning resources for all grade levels, special education programs, and dual language programs. Resources are provided in Spanish and Hmong and available online or through paper packets.

The learning guides provide a balance of three types of learning opportunities aligned with critical grade-level standards:

- > Skill Practice - Grade level skill practice opportunities.
- > Projects - Students can apply their knowledge in new and interesting ways.
- > Enrichment Activities - Student explore areas of interest and develop cognitive and life skills.

Technology distribution was provided at all school sites. Students in grades PreK- 3rd grade received a tablet, while students in grades 4th-12th were provided a laptop (distribution to be completed in May).

A systematic professional learning timeline was designed to build capacity in all educators on baseline tools such as Microsoft Teams. Educators can self-identify on a professional learning continuum phase: Foundational (recommended as baseline), Exploration, Advancing, and Ambassadors.

Educators were provided guidance for student grade improvement. Students can improve their final grade AND engage in optional learning opportunities as well.

The Distance Learning/TLC work is continuing throughout the remainder of 2019/20 school year.

To support learning, the district developed a “Student Connectivity Tool” to help identify student who are not interacting or engaging in opportunities available. The tool helps to discern why students are not engaging in order to develop strategies to encourage their participation in distance learning.

Provide a description of the steps that have been taken by the LEA to provide school meals while maintaining social distancing practices.

Fresno Unified currently provides approximately 50,000 grab-and-go student meals daily (breakfast and lunch served together) at 23 schools geographically dispersed throughout the district. In addition, a van is used to provide meal service in an area of town where it is unsafe for students to walk to a school due to drug and human trafficking, and bulk meals are provided for students living in shelters for victims of domestic violence. Planning is underway to provide meal delivery to students with disabilities whose families are not able to access meal distribution sites.

Meal distribution models vary by site, based on the design/configuration of the school. For example, some sites utilize parking lot drive-through, sidewalk drive-up, or cafeteria walk-up. School administrators are rotating to assist the Food Services staff, and police officers are at every site to assist, connect with the community, and ensure the safety of families and staff.

Safety protocols at meal distribution sites include the following:

- > Staff are required to self-monitor their health status daily before coming to work
- > Staff have been instructed to wear face coverings
- > Staff are reminded to remain six feet apart
- > Meal recipients are encouraged to wear face coverings
- > Where the site configuration allows it, meals are distributed drive-through style
- > Meals are pre-bagged and placed on tables for pick-up or placed into open car trunks to allow for contactless disbursement
- > Where meal bags are handed off to vehicle occupants, delivery takes place at arm's length and with staff wearing gloves. Staff do not lean into car windows.
- > For walk-up lines, meal recipients line at least six feet apart and meal bags are placed on tables with the staff standing at least six feet away
- > Social distancing indicators (for example, tape on sidewalks) are provided as a reminder to staff and families.
- > Hand sanitizer and gloves are provided to all staff at meal distribution sites

The meal distribution program continued over spring break at an additional cost to the district, since this was not contracted time for Food Services staff. Plans are to continue providing meals for the entire summer break period, June 5 through August 14 (assuming school starts August 17 as currently scheduled).

The district works closely with CSEA labor partners to ensure the effectiveness of the meal distribution program.

Provide a description of the steps that have been taken by the LEA to arrange for supervision of students during ordinary school hours.

The ability to communicate effectively with families and guardians is critically important during school closure, which is why the COVID-19 Call Center was created immediately after the announcement. The Call Center is managed by the Parent University department, which is a natural source of connection for families and guardians.

Nineteen staff members field calls and provide responses in multiple languages. The center is a single connecting point where callers are provided information regarding how to access meal distribution services, navigate district online resources, and how to access instructional resource tools for online student learning or paper packets for supporting learning at home. Additionally, technology devices were provided for student use at home and support is provided through the call center for logging into the student/parent portal and instructions for how to apply

for free/low-cost internet or wireless hotspots. Assistance is also provided for enrolling students online for the upcoming school year and facilitating connection to a student's teacher, administrator, counselor or school office staff. Examples of specific guidance provided are for those having students with exceptional needs, English Learners, those needing access to Health Centers and social emotional supports. The team also provides information about community shelter programs, medical centers, unemployment, community food banks, legal services, child protective services, and the City of Fresno's COVID-19 shelter in place programs and resources.

Partnerships with community-based organizations have been instrumental in resourcing families and guardians as well. Summarized below are examples of collaborative work with different organizations:

The Fresno Center (TFC) has provided assistance to the district's Southeast Asian community. Through teleservice and virtual workshops the organization has assisted participants with accessing distance learning resources, meal service distribution, frequently asked questions regarding school closure, and technology needs, including the completion of the 2020 Census. Immediately following school closure, TFC helped to distribute donated school supplies and books to those in need.

Fresno Economic Opportunities Commission Street Saints has continued to connect with students through their team of Liaison Mentors. Mentors have helped students and families with adjusting to distance learning and connecting them with community resources that are available to help with their specific needs. The team is also exploring the use of counselors to facilitate sessions with students to address healing and coping strategies and has modified elements of the Summer Youth Employment & Leadership program to work with youth leaders remotely. Lastly, the organization has provided targeted supported to the African American community.

Parent Institute for Quality Education (PIQE) supports families and guardians with online connectivity and transitioning to distance learning. Through one-to-one contact the team is supporting with translation needs and have adjusted their parent engagement curriculum in response to the new school environment and academic needs. This includes coaching for how to navigate mobile technology, social media, video conferencing and utilizing online resources.

Central Valley Immigrant Integration Collaborative continues to provide application assistance to district families through telephone or video conferencing platforms. This includes assistance with DACA renewals and naturalization applications. The organization continues to offer campaigns to inform of immigration, census and COVID-19 related resources.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated 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	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
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		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	779,467,611.00	0.00	779,467,611.00	713,234,082.00	0.00	713,234,082.00	-8.5%
2) Federal Revenue		8100-8299	3,814,008.00	91,940,989.00	95,754,997.00	0.00	170,849,479.00	170,849,479.00	78.4%
3) Other State Revenue		8300-8599	19,745,622.00	98,228,040.00	117,973,662.00	14,909,391.00	105,959,538.00	120,868,929.00	2.5%
4) Other Local Revenue		8600-8799	11,289,974.00	4,902,670.00	16,192,644.00	10,608,383.00	5,258,996.00	15,867,379.00	-2.0%
5) TOTAL, REVENUES			814,317,215.00	195,071,699.00	1,009,388,914.00	738,751,856.00	282,068,013.00	1,020,819,869.00	1.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	336,805,778.00	88,654,642.00	425,460,420.00	308,845,207.00	121,021,060.00	429,866,267.00	1.0%
2) Classified Salaries		2000-2999	89,330,364.00	51,745,677.00	141,076,041.00	87,658,280.00	52,482,446.00	140,140,726.00	-0.7%
3) Employee Benefits		3000-3999	188,671,809.00	108,231,630.00	296,903,439.00	177,051,733.00	124,371,510.00	301,423,243.00	1.5%
4) Books and Supplies		4000-4999	34,248,143.00	14,877,801.00	49,125,944.00	27,002,830.00	33,262,046.00	60,264,876.00	22.7%
5) Services and Other Operating Expenditures		5000-5999	65,752,473.00	26,486,922.00	92,239,395.00	61,527,992.00	41,676,805.00	103,204,797.00	11.9%
6) Capital Outlay		6000-6999	6,093,883.00	14,107,827.00	20,201,710.00	7,604,416.00	833,836.00	8,438,252.00	-58.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,485,342.00	1,504,358.00	2,989,700.00	1,955,963.00	1,504,358.00	3,460,321.00	15.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,929,018.00)	9,082,762.00	(2,846,256.00)	(12,943,864.00)	9,863,689.00	(3,080,175.00)	8.2%
9) TOTAL, EXPENDITURES			710,458,774.00	314,691,619.00	1,025,150,393.00	658,702,557.00	385,015,750.00	1,043,718,307.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			103,858,441.00	(119,619,920.00)	(15,761,479.00)	80,049,299.00	(102,947,737.00)	(22,898,438.00)	45.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	28,920.00	7,511,096.00	7,540,016.00	2,128,920.00	7,356,409.00	9,485,329.00	25.8%
b) Transfers Out		7600-7629	1,781,114.00	7,511,096.00	9,292,210.00	1,500,000.00	7,356,409.00	8,856,409.00	-4.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(106,503,276.00)	106,503,276.00	0.00	(100,771,548.00)	100,771,548.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(108,255,470.00)	106,503,276.00	(1,752,194.00)	(100,142,628.00)	100,771,548.00	628,920.00	-135.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,397,029.00)	(13,116,644.00)	(17,513,673.00)	(20,093,329.00)	(2,176,189.00)	(22,269,518.00)	27.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	140,958,275.35	15,292,833.94	156,251,109.29	136,561,246.35	2,176,189.94	138,737,436.29	-11.2%
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)			140,958,275.35	15,292,833.94	156,251,109.29	136,561,246.35	2,176,189.94	138,737,436.29	-11.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			140,958,275.35	15,292,833.94	156,251,109.29	136,561,246.35	2,176,189.94	138,737,436.29	-11.2%
2) Ending Balance, June 30 (E + F1e)			136,561,246.35	2,176,189.94	138,737,436.29	116,467,917.35	0.94	116,467,918.29	-16.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	78,365.82	0.00	78,365.82	New
Stores		9712	180,000.00	0.00	180,000.00	996,740.58	0.00	996,740.58	453.7%
Prepaid Items		9713	0.00	0.00	0.00	1,636,102.42	0.00	1,636,102.42	New
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,176,189.94	2,176,189.94	0.00	0.94	0.94	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	38,881,246.00	0.00	38,881,246.00	60,900,000.00	0.00	60,900,000.00	56.6%
Utilization of Reserve for future years	0000	9780				60,900,000.00		60,900,000.00	
Design Science Facility Project	0000	9780	5,128,300.00		5,128,300.00				
Restricted Routine Maintenance Restro	0000	9780	2,345,588.00		2,345,588.00				
Portable Classrooms to Support Special	0000	9780	1,138,722.00		1,138,722.00				
Fresno High CTE Facility	0000	9780	1,000,000.00		1,000,000.00				
School Site Donation Carryover	0000	9780	468,636.00		468,636.00				
Apprenticeship Carryover	0000	9780	100,000.00		100,000.00				
Utilization of Reserve	0000	9780	17,500,000.00		17,500,000.00				
Future Textbook Adoption	0000	9780	11,200,000.00		11,200,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	97,500,000.35	0.00	97,500,000.35	52,856,708.53	0.00	52,856,708.53	-45.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	626,716,411.00	0.00	626,716,411.00	560,846,924.00	0.00	560,846,924.00	-10.5%
Education Protection Account State Aid - Current Year		8012	84,872,111.00	0.00	84,872,111.00	84,552,267.00	0.00	84,552,267.00	-0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	545,489.00	0.00	545,489.00	545,489.00	0.00	545,489.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	305,096.00	0.00	305,096.00	305,096.00	0.00	305,096.00	0.0%
County & District Taxes Secured Roll Taxes		8041	60,914,766.00	0.00	60,914,766.00	60,914,766.00	0.00	60,914,766.00	0.0%
Unsecured Roll Taxes		8042	2,702,637.00	0.00	2,702,637.00	2,702,637.00	0.00	2,702,637.00	0.0%
Prior Years' Taxes		8043	227,900.00	0.00	227,900.00	227,900.00	0.00	227,900.00	0.0%
Supplemental Taxes		8044	2,023,608.00	0.00	2,023,608.00	2,023,608.00	0.00	2,023,608.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,728,390.00)	0.00	(1,728,390.00)	(1,728,390.00)	0.00	(1,728,390.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,439,961.00	0.00	6,439,961.00	6,439,961.00	0.00	6,439,961.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			783,019,589.00	0.00	783,019,589.00	716,830,258.00	0.00	716,830,258.00	-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		8096	(3,551,978.00)	0.00	(3,551,978.00)	(3,596,176.00)	0.00	(3,596,176.00)	1.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			779,467,611.00	0.00	779,467,611.00	713,234,082.00	0.00	713,234,082.00	-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	14,514,677.00	14,514,677.00	0.00	14,504,585.00	14,504,585.00	-0.1%
Special Education Discretionary Grants		8182	0.00	1,291,103.00	1,291,103.00	0.00	1,273,332.00	1,273,332.00	-1.4%
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	760,015.00	760,015.00	0.00	452,430.00	452,430.00	-40.5%
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		57,109,573.00	57,109,573.00		65,769,723.00	65,769,723.00	15.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		5,096,559.00	5,096,559.00		7,804,669.00	7,804,669.00	53.1%
Title III, Part A, Immigrant Student Program	4201	8290		75,700.00	75,700.00		130,449.00	130,449.00	72.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,558,801.00	1,558,801.00		1,598,527.00	1,598,527.00	2.5%
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		6,875,926.00	6,875,926.00		8,025,649.00	8,025,649.00	16.7%
Career and Technical Education	3500-3599	8290		997,393.00	997,393.00		1,084,387.00	1,084,387.00	8.7%
All Other Federal Revenue	All Other	8290	3,814,008.00	3,661,242.00	7,475,250.00	0.00	70,205,728.00	70,205,728.00	839.2%
TOTAL, FEDERAL REVENUE			3,814,008.00	91,940,989.00	95,754,997.00	0.00	170,849,479.00	170,849,479.00	78.4%
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		41,318,409.00	41,318,409.00		47,146,107.00	47,146,107.00	14.1%
Prior Years	6500	8319		196,234.00	196,234.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,243,809.00	1,243,809.00	0.00	1,243,809.00	1,243,809.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,675,280.00	0.00	2,675,280.00	2,736,543.00	0.00	2,736,543.00	2.3%
Lottery - Unrestricted and Instructional Materials		8560	10,834,310.00	4,073,251.00	14,907,561.00	10,668,380.00	3,687,530.00	14,355,910.00	-3.7%
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		4,500,376.00	4,500,376.00		3,672,229.00	3,672,229.00	-18.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		(904,965.00)	(904,965.00)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		3,138,712.00	3,138,712.00		1,100,000.00	1,100,000.00	-65.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,236,032.00	44,662,214.00	50,898,246.00	1,504,468.00	49,109,863.00	50,614,331.00	-0.6%
TOTAL, OTHER STATE REVENUE			19,745,622.00	98,228,040.00	117,973,662.00	14,909,391.00	105,959,538.00	120,868,929.00	2.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	384,036.00	384,036.00	0.00	1,840,971.00	1,840,971.00	379.4%
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	66,734.00	0.00	66,734.00	42,527.00	0.00	42,527.00	-36.3%
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	473,026.00	0.00	473,026.00	384,768.00	0.00	384,768.00	-18.7%
Interest		8660	2,650,000.00	0.00	2,650,000.00	1,750,000.00	0.00	1,750,000.00	-34.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	633,948.00	0.00	633,948.00	967,000.00	0.00	967,000.00	52.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,466,266.00	4,518,634.00	11,984,900.00	7,464,088.00	3,418,025.00	10,882,113.00	-9.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,289,974.00	4,902,670.00	16,192,644.00	10,608,383.00	5,258,996.00	15,867,379.00	-2.0%
TOTAL, REVENUES			814,317,215.00	195,071,699.00	1,009,388,914.00	738,751,856.00	282,068,013.00	1,020,819,869.00	1.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	272,907,812.00	59,775,449.00	332,683,261.00	250,154,836.00	86,165,228.00	336,320,064.00	1.1%
Certificated Pupil Support Salaries		1200	20,069,093.00	11,815,254.00	31,884,347.00	15,064,606.00	16,809,152.00	31,873,758.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	40,563,756.00	5,886,758.00	46,450,514.00	41,026,935.00	6,626,733.00	47,653,668.00	2.6%
Other Certificated Salaries		1900	3,265,117.00	11,177,181.00	14,442,298.00	2,598,830.00	11,419,947.00	14,018,777.00	-2.9%
TOTAL, CERTIFICATED SALARIES			336,805,778.00	88,654,642.00	425,460,420.00	308,845,207.00	121,021,060.00	429,866,267.00	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	7,338,157.00	26,648,902.00	33,987,059.00	6,797,305.00	26,611,146.00	33,408,451.00	-1.7%
Classified Support Salaries		2200	42,548,911.00	18,485,479.00	61,034,390.00	41,605,959.00	19,327,754.00	60,933,713.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	10,536,355.00	2,697,752.00	13,234,107.00	11,539,606.00	2,595,689.00	14,135,295.00	6.8%
Clerical, Technical and Office Salaries		2400	26,398,971.00	3,134,854.00	29,533,825.00	25,596,884.00	3,104,572.00	28,701,456.00	-2.8%
Other Classified Salaries		2900	2,507,970.00	778,690.00	3,286,660.00	2,118,526.00	843,285.00	2,961,811.00	-9.9%
TOTAL, CLASSIFIED SALARIES			89,330,364.00	51,745,677.00	141,076,041.00	87,658,280.00	52,482,446.00	140,140,726.00	-0.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	56,812,221.00	51,935,245.00	108,747,466.00	49,289,707.00	58,887,180.00	108,176,887.00	-0.5%
PERS		3201-3202	15,302,630.00	8,950,976.00	24,253,606.00	16,673,100.00	9,994,443.00	26,667,543.00	10.0%
OASDI/Medicare/Alternative		3301-3302	11,070,838.00	4,888,804.00	15,959,642.00	10,402,526.00	5,439,620.00	15,842,146.00	-0.7%
Health and Welfare Benefits		3401-3402	70,072,986.00	28,390,488.00	98,463,474.00	66,829,322.00	33,672,601.00	100,501,923.00	2.1%
Unemployment Insurance		3501-3502	208,703.00	68,004.00	276,707.00	178,548.00	85,715.00	264,263.00	-4.5%
Workers' Compensation		3601-3602	4,899,871.00	1,595,282.00	6,495,153.00	4,869,101.00	1,661,867.00	6,530,968.00	0.6%
OPEB, Allocated		3701-3702	30,004,315.00	12,171,009.00	42,175,324.00	28,592,851.00	14,392,998.00	42,985,849.00	1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	300,245.00	231,822.00	532,067.00	216,578.00	237,086.00	453,664.00	-14.7%
TOTAL, EMPLOYEE BENEFITS			188,671,809.00	108,231,630.00	296,903,439.00	177,051,733.00	124,371,510.00	301,423,243.00	1.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,530,983.00	4,755,847.00	7,286,830.00	1,803.00	1,703,934.00	1,705,737.00	-76.6%
Books and Other Reference Materials		4200	785,193.00	889,842.00	1,675,035.00	889,345.00	3,008,627.00	3,897,972.00	132.7%
Materials and Supplies		4300	17,934,109.00	8,426,604.00	26,360,713.00	11,671,347.00	22,499,672.00	34,171,019.00	29.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	12,992,858.00	805,508.00	13,798,366.00	14,440,335.00	6,049,813.00	20,490,148.00	48.5%
Food		4700	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			34,248,143.00	14,877,801.00	49,125,944.00	27,002,830.00	33,262,046.00	60,264,876.00	22.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	20,432,897.00	12,139,076.00	32,571,973.00	20,847,061.00	13,884,309.00	34,731,370.00	6.6%
Travel and Conferences		5200	1,723,987.00	1,537,878.00	3,261,865.00	1,234,275.00	1,966,311.00	3,200,586.00	-1.9%
Dues and Memberships		5300	127,497.00	5,889.00	133,386.00	145,478.00	16,999.00	162,477.00	21.8%
Insurance		5400 - 5450	3,963,795.00	1,295,124.00	5,258,919.00	3,551,772.00	1,612,279.00	5,164,051.00	-1.8%
Operations and Housekeeping Services		5500	21,710,874.00	4,000.00	21,714,874.00	23,483,060.00	63,184.00	23,546,244.00	8.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,822,256.00	2,142,840.00	7,965,096.00	5,475,638.00	2,056,341.00	7,531,979.00	-5.4%
Transfers of Direct Costs		5710	(2,218,238.00)	2,218,238.00	0.00	(3,352,948.00)	3,352,948.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	63,013.00	(1,191,841.00)	(1,128,828.00)	(140,753.00)	(2,209,310.00)	(2,350,063.00)	108.2%
Professional/Consulting Services and Operating Expenditures		5800	11,827,608.00	8,291,710.00	20,119,318.00	8,090,581.00	20,910,182.00	29,000,763.00	44.1%
Communications		5900	2,298,784.00	44,008.00	2,342,792.00	2,193,828.00	23,562.00	2,217,390.00	-5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,752,473.00	26,486,922.00	92,239,395.00	61,527,992.00	41,676,805.00	103,204,797.00	11.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	1,282.00	18,494.00	19,776.00	14,000.00	0.00	14,000.00	-29.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,709,576.00	6,153,216.00	11,862,792.00	7,251,082.00	222,941.00	7,474,023.00	-37.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	338,289.00	6,878,450.00	7,216,739.00	101,159.00	357,226.00	458,385.00	-93.6%
Equipment Replacement		6500	44,736.00	1,057,667.00	1,102,403.00	238,175.00	253,669.00	491,844.00	-55.4%
TOTAL, CAPITAL OUTLAY			6,093,883.00	14,107,827.00	20,201,710.00	7,604,416.00	833,836.00	8,438,252.00	-58.2%
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	51,067.00	0.00	51,067.00	88,265.00	0.00	88,265.00	72.8%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	433,788.00	1,504,358.00	1,938,146.00	433,788.00	1,504,358.00	1,938,146.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	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	1,000,487.00	0.00	1,000,487.00	1,433,910.00	0.00	1,433,910.00	43.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,485,342.00	1,504,358.00	2,989,700.00	1,955,963.00	1,504,358.00	3,460,321.00	15.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,082,762.00)	9,082,762.00	0.00	(9,863,689.00)	9,863,689.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,846,256.00)	0.00	(2,846,256.00)	(3,080,175.00)	0.00	(3,080,175.00)	8.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,929,018.00)	9,082,762.00	(2,846,256.00)	(12,943,864.00)	9,863,689.00	(3,080,175.00)	8.2%
TOTAL, EXPENDITURES			710,458,774.00	314,691,619.00	1,025,150,393.00	658,702,557.00	385,015,750.00	1,043,718,307.00	1.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	28,920.00	7,511,096.00	7,540,016.00	2,128,920.00	7,356,409.00	9,485,329.00	25.8%
(a) TOTAL, INTERFUND TRANSFERS IN			28,920.00	7,511,096.00	7,540,016.00	2,128,920.00	7,356,409.00	9,485,329.00	25.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,781,114.00	7,511,096.00	9,292,210.00	1,500,000.00	7,356,409.00	8,856,409.00	-4.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,781,114.00	7,511,096.00	9,292,210.00	1,500,000.00	7,356,409.00	8,856,409.00	-4.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(106,503,276.00)	106,503,276.00	0.00	(100,771,548.00)	100,771,548.00	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			(106,503,276.00)	106,503,276.00	0.00	(100,771,548.00)	100,771,548.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(108,255,470.00)	106,503,276.00	(1,752,194.00)	(100,142,628.00)	100,771,548.00	628,920.00	-135.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	779,467,611.00	0.00	779,467,611.00	713,234,082.00	0.00	713,234,082.00	-8.5%
2) Federal Revenue		8100-8299	3,814,008.00	91,940,989.00	95,754,997.00	0.00	170,849,479.00	170,849,479.00	78.4%
3) Other State Revenue		8300-8599	19,745,622.00	98,228,040.00	117,973,662.00	14,909,391.00	105,959,538.00	120,868,929.00	2.5%
4) Other Local Revenue		8600-8799	11,289,974.00	4,902,670.00	16,192,644.00	10,608,383.00	5,258,996.00	15,867,379.00	-2.0%
5) TOTAL, REVENUES			814,317,215.00	195,071,699.00	1,009,388,914.00	738,751,856.00	282,068,013.00	1,020,819,869.00	1.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		423,126,534.00	185,716,672.00	608,843,206.00	371,409,146.00	256,926,673.00	628,335,819.00	3.2%
2) Instruction - Related Services	2000-2999		85,260,161.00	38,620,031.00	123,880,192.00	85,987,058.00	42,829,436.00	128,816,494.00	4.0%
3) Pupil Services	3000-3999		62,612,071.00	33,623,733.00	96,235,804.00	60,124,120.00	39,793,228.00	99,917,348.00	3.8%
4) Ancillary Services	4000-4999		17,233,380.00	4,940,924.00	22,174,304.00	18,693,640.00	4,979,264.00	23,672,904.00	6.8%
5) Community Services	5000-5999		2,668,153.00	0.00	2,668,153.00	2,841,786.00	28,906.00	2,870,692.00	7.6%
6) Enterprise	6000-6999		1,723,350.00	43,530.00	1,766,880.00	1,691,747.00	0.00	1,691,747.00	-4.3%
7) General Administration	7000-7999		31,521,463.00	9,588,888.00	41,110,351.00	31,857,849.00	9,983,154.00	41,841,003.00	1.8%
8) Plant Services	8000-8999		84,828,320.00	40,653,483.00	125,481,803.00	84,141,248.00	28,970,731.00	113,111,979.00	-9.9%
9) Other Outgo	9000-9999	Except 7600-7699	1,485,342.00	1,504,358.00	2,989,700.00	1,955,963.00	1,504,358.00	3,460,321.00	15.7%
10) TOTAL, EXPENDITURES			710,458,774.00	314,691,619.00	1,025,150,393.00	658,702,557.00	385,015,750.00	1,043,718,307.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			103,858,441.00	(119,619,920.00)	(15,761,479.00)	80,049,299.00	(102,947,737.00)	(22,898,438.00)	45.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	28,920.00	7,511,096.00	7,540,016.00	2,128,920.00	7,356,409.00	9,485,329.00	25.8%
b) Transfers Out		7600-7629	1,781,114.00	7,511,096.00	9,292,210.00	1,500,000.00	7,356,409.00	8,856,409.00	-4.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(106,503,276.00)	106,503,276.00	0.00	(100,771,548.00)	100,771,548.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(108,255,470.00)	106,503,276.00	(1,752,194.00)	(100,142,628.00)	100,771,548.00	628,920.00	-135.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,397,029.00)	(13,116,644.00)	(17,513,673.00)	(20,093,329.00)	(2,176,189.00)	(22,269,518.00)	27.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	140,958,275.35	15,292,833.94	156,251,109.29	136,561,246.35	2,176,189.94	138,737,436.29	-11.2%
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)			140,958,275.35	15,292,833.94	156,251,109.29	136,561,246.35	2,176,189.94	138,737,436.29	-11.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			140,958,275.35	15,292,833.94	156,251,109.29	136,561,246.35	2,176,189.94	138,737,436.29	-11.2%
2) Ending Balance, June 30 (E + F1e)			136,561,246.35	2,176,189.94	138,737,436.29	116,467,917.35	0.94	116,467,918.29	-16.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	78,365.82	0.00	78,365.82	New
Stores		9712	180,000.00	0.00	180,000.00	996,740.58	0.00	996,740.58	453.7%
Prepaid Items		9713	0.00	0.00	0.00	1,636,102.42	0.00	1,636,102.42	New
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,176,189.94	2,176,189.94	0.00	0.94	0.94	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)									
Utilization of Reserve for future years	0000	9780		0.00	38,881,246.00	60,900,000.00	0.00	60,900,000.00	56.6%
Design Science Facility Project	0000	9780	5,128,300.00		5,128,300.00			60,900,000.00	
Restricted Routine Maintenance Restro	0000	9780	2,345,588.00		2,345,588.00				
Portable Classrooms to Support Special	0000	9780	1,138,722.00		1,138,722.00				
Fresno High CTE Facility	0000	9780	1,000,000.00		1,000,000.00				
School Site Donation Carryover	0000	9780	468,636.00		468,636.00				
Apprenticehip Carryover	0000	9780	100,000.00		100,000.00				
Utilization of Reserve	0000	9780	17,500,000.00		17,500,000.00				
Future Textbook Adoption	0000	9780	11,200,000.00		11,200,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	97,500,000.35	0.00	97,500,000.35	52,856,708.53	0.00	52,856,708.53	-45.8%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6230	California Clean Energy Jobs Act	0.67	0.67
6300	Lottery: Instructional Materials	0.01	0.01
7085	Learning Communities for School Success Program	541,898.26	0.26
7311	Classified School Employee Professional Development Block Grant	413,017.00	0.00
7510	Low-Performing Students Block Grant	1,221,274.00	0.00
Total, Restricted Balance		2,176,189.94	0.94

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,324,205.00	1,236,806.00	-6.6%
3) Other State Revenue		8300-8599	6,175,260.00	5,534,090.00	-10.4%
4) Other Local Revenue		8600-8799	546,491.00	606,258.00	10.9%
5) TOTAL, REVENUES			8,045,956.00	7,377,154.00	-8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,723,210.00	2,598,963.00	-4.6%
2) Classified Salaries		2000-2999	1,486,479.00	1,599,426.00	7.6%
3) Employee Benefits		3000-3999	2,144,277.00	2,396,239.00	11.8%
4) Books and Supplies		4000-4999	391,373.00	597,990.00	52.8%
5) Services and Other Operating Expenditures		5000-5999	1,026,239.00	808,980.00	-21.2%
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	213,787.00	203,089.00	-5.0%
9) TOTAL, EXPENDITURES			7,985,365.00	8,204,687.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,591.00	(827,533.00)	-1465.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,591.00	(827,533.00)	-1465.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	766,943.61	827,534.61	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			766,943.61	827,534.61	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			766,943.61	827,534.61	7.9%
2) Ending Balance, June 30 (E + F1e)			827,534.61	1.61	-100.0%
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			721,108.79	0.79	-100.0%
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	106,425.82	0.82	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	198,078.00	122,636.00	-38.1%
All Other Federal Revenue	All Other	8290	1,126,127.00	1,114,170.00	-1.1%
TOTAL, FEDERAL REVENUE			1,324,205.00	1,236,806.00	-6.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year					
		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years					
		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	5,387,885.00	4,844,098.00	-10.1%
All Other State Revenue	All Other	8590	787,375.00	689,992.00	-12.4%
TOTAL, OTHER STATE REVENUE			6,175,260.00	5,534,090.00	-10.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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					
Adult Education Fees		8671	185,000.00	215,275.00	16.4%
Interagency Services		8677	326,963.00	340,982.00	4.3%
Other Local Revenue					
All Other Local Revenue		8699	34,528.00	50,001.00	44.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			546,491.00	606,258.00	10.9%
TOTAL, REVENUES			8,045,956.00	7,377,154.00	-8.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,848,975.00	1,724,882.00	-6.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	874,235.00	874,081.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,723,210.00	2,598,963.00	-4.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	461,464.00	505,851.00	9.6%
Classified Supervisors' and Administrators' Salaries		2300	104,873.00	110,696.00	5.6%
Clerical, Technical and Office Salaries		2400	885,142.00	921,379.00	4.1%
Other Classified Salaries		2900	35,000.00	61,500.00	75.7%
TOTAL, CLASSIFIED SALARIES			1,486,479.00	1,599,426.00	7.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	646,374.00	712,900.00	10.3%
PERS		3201-3202	270,954.00	317,997.00	17.4%
OASDI/Medicare/Alternative		3301-3302	142,411.00	150,748.00	5.9%
Health and Welfare Benefits		3401-3402	718,230.00	812,022.00	13.1%
Unemployment Insurance		3501-3502	2,124.00	2,057.00	-3.2%
Workers' Compensation		3601-3602	48,831.00	48,288.00	-1.1%
OPEB, Allocated		3701-3702	307,822.00	344,180.00	11.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,531.00	8,047.00	6.9%
TOTAL, EMPLOYEE BENEFITS			2,144,277.00	2,396,239.00	11.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	5,939.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	378,491.00	573,395.00	51.5%
Noncapitalized Equipment		4400	12,882.00	18,656.00	44.8%
TOTAL, BOOKS AND SUPPLIES			391,373.00	597,990.00	52.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	134,351.00	100,499.00	-25.2%
Travel and Conferences		5200	65,357.00	34,920.00	-46.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	39,745.00	39,045.00	-1.8%
Operations and Housekeeping Services		5500	284,747.00	190,250.00	-33.2%
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	25,101.00	10,154.00	-59.5%
Professional/Consulting Services and Operating Expenditures		5800	476,883.00	434,112.00	-9.0%
Communications		5900	55.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,026,239.00	808,980.00	-21.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	213,787.00	203,089.00	-5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			213,787.00	203,089.00	-5.0%
TOTAL, EXPENDITURES			7,985,365.00	8,204,687.00	2.7%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,324,205.00	1,236,806.00	-6.6%
3) Other State Revenue		8300-8599	6,175,260.00	5,534,090.00	-10.4%
4) Other Local Revenue		8600-8799	546,491.00	606,258.00	10.9%
5) TOTAL, REVENUES			8,045,956.00	7,377,154.00	-8.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,070,496.00	2,966,002.00	-3.4%
2) Instruction - Related Services	2000-2999		3,547,246.00	3,841,074.00	8.3%
3) Pupil Services	3000-3999		51,380.00	73,533.00	43.1%
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		152,765.00	184,589.00	20.8%
7) General Administration	7000-7999		213,787.00	203,089.00	-5.0%
8) Plant Services	8000-8999		949,691.00	936,400.00	-1.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,985,365.00	8,204,687.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			60,591.00	(827,533.00)	-1465.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,591.00	(827,533.00)	-1465.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	766,943.61	827,534.61	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			766,943.61	827,534.61	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			766,943.61	827,534.61	7.9%
2) Ending Balance, June 30 (E + F1e)			827,534.61	1.61	-100.0%
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			721,108.79	0.79	-100.0%
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	106,425.82	0.82	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6371	CalWORKs for ROCP or Adult Education	457,307.48	0.48
6391	Adult Education Program	263,801.31	0.31
Total, Restricted Balance		<u>721,108.79</u>	<u>0.79</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,090,004.00	414,010.00	-62.0%
3) Other State Revenue		8300-8599	16,783,694.00	16,996,084.00	1.3%
4) Other Local Revenue		8600-8799	321,795.00	156,206.00	-51.5%
5) TOTAL, REVENUES			18,195,493.00	17,566,300.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,489,205.00	4,617,890.00	-15.9%
2) Classified Salaries		2000-2999	3,839,270.00	3,822,755.00	-0.4%
3) Employee Benefits		3000-3999	7,198,923.00	7,145,948.00	-0.7%
4) Books and Supplies		4000-4999	544,605.00	433,464.00	-20.4%
5) Services and Other Operating Expenditures		5000-5999	468,304.00	887,565.00	89.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	655,186.00	658,678.00	0.5%
9) TOTAL, EXPENDITURES			18,195,493.00	17,566,300.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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)					
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 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
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	1,090,004.00	414,010.00	-62.0%
TOTAL, FEDERAL REVENUE			1,090,004.00	414,010.00	-62.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
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	16,177,131.00	14,552,095.00	-10.0%
All Other State Revenue	All Other	8590	606,563.00	2,443,989.00	302.9%
TOTAL, OTHER STATE REVENUE			16,783,694.00	16,996,084.00	1.3%
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	30,890.00	30,290.00	-1.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,251.00	2,000.00	-11.2%
Interagency Services		8677	288,654.00	123,916.00	-57.1%
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			321,795.00	156,206.00	-51.5%
TOTAL, REVENUES			18,195,493.00	17,566,300.00	-3.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,650,829.00	3,899,478.00	-16.2%
Certificated Pupil Support Salaries		1200	111,291.00	111,291.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	220,218.00	316,080.00	43.5%
Other Certificated Salaries		1900	506,867.00	291,041.00	-42.6%
TOTAL, CERTIFICATED SALARIES			5,489,205.00	4,617,890.00	-15.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,672,548.00	3,510,326.00	-4.4%
Classified Support Salaries		2200	16,195.00	57,840.00	257.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	150,527.00	254,589.00	69.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,839,270.00	3,822,755.00	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,433,218.00	1,182,196.00	-17.5%
PERS		3201-3202	742,435.00	868,121.00	16.9%
OASDI/Medicare/Alternative		3301-3302	373,297.00	381,844.00	2.3%
Health and Welfare Benefits		3401-3402	3,159,685.00	3,210,430.00	1.6%
Unemployment Insurance		3501-3502	4,466.00	4,098.00	-8.2%
Workers' Compensation		3601-3602	106,287.00	97,056.00	-8.7%
OPEB, Allocated		3701-3702	1,352,624.00	1,375,620.00	1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,911.00	26,583.00	-1.2%
TOTAL, EMPLOYEE BENEFITS			7,198,923.00	7,145,948.00	-0.7%
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	544,605.00	433,464.00	-20.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			544,605.00	433,464.00	-20.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	216,985.00	0.00	-100.0%
Travel and Conferences		5200	7,741.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	85,955.00	77,501.00	-9.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,261.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	306.00	665,491.00	217380.7%
Professional/Consulting Services and Operating Expenditures		5800	153,795.00	144,573.00	-6.0%
Communications		5900	261.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			468,304.00	887,565.00	89.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	655,186.00	658,678.00	0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			655,186.00	658,678.00	0.5%
TOTAL, EXPENDITURES			18,195,493.00	17,566,300.00	-3.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,090,004.00	414,010.00	-62.0%
3) Other State Revenue		8300-8599	16,783,694.00	16,996,084.00	1.3%
4) Other Local Revenue		8600-8799	321,795.00	156,206.00	-51.5%
5) TOTAL, REVENUES			18,195,493.00	17,566,300.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		14,915,206.00	13,659,420.00	-8.4%
2) Instruction - Related Services	2000-2999		1,319,838.00	1,110,945.00	-15.8%
3) Pupil Services	3000-3999		153,710.00	247,721.00	61.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,151,553.00	1,156,410.00	0.4%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		655,186.00	658,678.00	0.5%
8) Plant Services	8000-8999		0.00	733,126.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,195,493.00	17,566,300.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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 Estimated Actuals	2020-21 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,899,312.00	51,799,466.00	18.0%
3) Other State Revenue		8300-8599	2,761,992.00	3,208,586.00	16.2%
4) Other Local Revenue		8600-8799	839,053.00	849,687.00	1.3%
5) TOTAL, REVENUES			47,500,357.00	55,857,739.00	17.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,110,998.00	14,298,045.00	1.3%
3) Employee Benefits		3000-3999	10,257,685.00	10,932,631.00	6.6%
4) Books and Supplies		4000-4999	24,488,289.00	26,739,867.00	9.2%
5) Services and Other Operating Expenditures		5000-5999	2,822,770.00	3,213,708.00	13.8%
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	1,977,283.00	2,218,408.00	12.2%
9) TOTAL, EXPENDITURES			53,657,025.00	57,402,659.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,156,668.00)	(1,544,920.00)	-74.9%
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,156,668.00)	(1,544,920.00)	-74.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,814,359.37	13,657,691.37	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,814,359.37	13,657,691.37	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,814,359.37	13,657,691.37	-31.1%
2) Ending Balance, June 30 (E + F1e)			13,657,691.37	12,112,771.37	-11.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	782,296.00	782,296.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,875,395.37	11,330,475.37	-12.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	43,899,312.00	51,799,466.00	18.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			43,899,312.00	51,799,466.00	18.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,761,992.00	3,208,586.00	16.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,761,992.00	3,208,586.00	16.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	100,720.00	150,000.00	48.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	456,851.00	350,000.00	-23.4%
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	281,482.00	349,687.00	24.2%
TOTAL, OTHER LOCAL REVENUE			839,053.00	849,687.00	1.3%
TOTAL, REVENUES			47,500,357.00	55,857,739.00	17.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	11,281,697.00	11,505,697.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	828,525.00	839,835.00	1.4%
Clerical, Technical and Office Salaries		2400	688,977.00	852,513.00	23.7%
Other Classified Salaries		2900	1,311,799.00	1,100,000.00	-16.1%
TOTAL, CLASSIFIED SALARIES			14,110,998.00	14,298,045.00	1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	6.00	0.00	-100.0%
PERS		3201-3202	2,142,819.00	2,336,950.00	9.1%
OASDI/Medicare/Alternative		3301-3302	922,594.00	871,500.00	-5.5%
Health and Welfare Benefits		3401-3402	4,878,708.00	5,276,561.00	8.2%
Unemployment Insurance		3501-3502	6,631.00	6,272.00	-5.4%
Workers' Compensation		3601-3602	160,015.00	151,778.00	-5.1%
OPEB, Allocated		3701-3702	2,080,854.00	2,261,159.00	8.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	66,058.00	28,411.00	-57.0%
TOTAL, EMPLOYEE BENEFITS			10,257,685.00	10,932,631.00	6.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,584,479.00	2,805,594.00	8.6%
Noncapitalized Equipment		4400	231,339.00	500,000.00	116.1%
Food		4700	21,672,471.00	23,434,273.00	8.1%
TOTAL, BOOKS AND SUPPLIES			24,488,289.00	26,739,867.00	9.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	33,652.00	43,100.00	28.1%
Dues and Memberships		5300	64,666.00	75,000.00	16.0%
Insurance		5400-5450	129,418.00	122,748.00	-5.2%
Operations and Housekeeping Services		5500	566,470.00	711,000.00	25.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,832,949.00	1,902,231.00	3.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	33,403.00	249,629.00	647.3%
Professional/Consulting Services and Operating Expenditures		5800	125,008.00	80,000.00	-36.0%
Communications		5900	37,204.00	30,000.00	-19.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,822,770.00	3,213,708.00	13.8%
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	1,977,283.00	2,218,408.00	12.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,977,283.00	2,218,408.00	12.2%
TOTAL, EXPENDITURES			53,657,025.00	57,402,659.00	7.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,899,312.00	51,799,466.00	18.0%
3) Other State Revenue		8300-8599	2,761,992.00	3,208,586.00	16.2%
4) Other Local Revenue		8600-8799	839,053.00	849,687.00	1.3%
5) TOTAL, REVENUES			47,500,357.00	55,857,739.00	17.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		50,974,705.00	54,049,126.00	6.0%
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		138,567.00	535,125.00	286.2%
7) General Administration	7000-7999		1,977,283.00	2,218,408.00	12.2%
8) Plant Services	8000-8999		566,470.00	600,000.00	5.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			53,657,025.00	57,402,659.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,156,668.00)	(1,544,920.00)	-74.9%
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,156,668.00)	(1,544,920.00)	-74.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,814,359.37	13,657,691.37	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,814,359.37	13,657,691.37	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,814,359.37	13,657,691.37	-31.1%
2) Ending Balance, June 30 (E + F1e)			13,657,691.37	12,112,771.37	-11.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	782,296.00	782,296.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,875,395.37	11,330,475.37	-12.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	11,279,905.07	9,810,474.07
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,595,490.30	1,520,001.30
Total, Restricted Balance		<u>12,875,395.37</u>	<u>11,330,475.37</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,494.00	0.00	-100.0%
5) TOTAL, REVENUES			1,494.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,096.00	118,536.00	1074.1%
5) Services and Other Operating Expenditures		5000-5999	7,469,727.00	7,217,158.00	-3.4%
6) Capital Outlay		6000-6999	32,767.00	20,715.00	-36.8%
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			7,512,590.00	7,356,409.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,511,096.00)	(7,356,409.00)	-2.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,511,096.00	7,356,409.00	-2.1%
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			7,511,096.00	7,356,409.00	-2.1%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	1,494.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,494.00	0.00	-100.0%
TOTAL, REVENUES			1,494.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	(2.00)	118,534.00	-5926800.0%
Noncapitalized Equipment		4400	10,098.00	2.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,096.00	118,536.00	1074.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,117,422.00	5,213,111.00	-14.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	413,318.00	599,395.00	45.0%
Professional/Consulting Services and Operating Expenditures		5800	938,987.00	1,404,652.00	49.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,469,727.00	7,217,158.00	-3.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,917.00	1,581.00	-17.5%
Equipment		6400	30,850.00	19,134.00	-38.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			32,767.00	20,715.00	-36.8%
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			7,512,590.00	7,356,409.00	-2.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,511,096.00	7,356,409.00	-2.1%
(a) TOTAL, INTERFUND TRANSFERS IN			7,511,096.00	7,356,409.00	-2.1%
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)			7,511,096.00	7,356,409.00	-2.1%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,494.00	0.00	-100.0%
5) TOTAL, REVENUES			1,494.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,512,590.00	7,356,409.00	-2.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,512,590.00	7,356,409.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,511,096.00)	(7,356,409.00)	-2.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,511,096.00	7,356,409.00	-2.1%
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			7,511,096.00	7,356,409.00	-2.1%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,193,363.00	425,000.00	-64.4%
5) TOTAL, REVENUES			1,193,363.00	425,000.00	-64.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	898,428.00	479,876.00	-46.6%
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			898,428.00	479,876.00	-46.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			294,935.00	(54,876.00)	-118.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,461,433.00	44,023,430.00	-5.2%
2) Other Sources/Uses					
a) Sources		8930-8979	75,786,895.00	360,000.00	-99.5%
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			29,325,462.00	(43,663,430.00)	-248.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,620,397.00	(43,718,306.00)	-247.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,097,909.21	43,718,306.21	210.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,097,909.21	43,718,306.21	210.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,097,909.21	43,718,306.21	210.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	43,718,306.21	0.21	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,193,363.00	425,000.00	-64.4%
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			1,193,363.00	425,000.00	-64.4%
TOTAL, REVENUES			1,193,363.00	425,000.00	-64.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	4,395.00	119,876.00	2627.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	43,732.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	850,301.00	360,000.00	-57.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			898,428.00	479,876.00	-46.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			898,428.00	479,876.00	-46.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	46,461,433.00	44,023,430.00	-5.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,461,433.00	44,023,430.00	-5.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	75,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	786,895.00	360,000.00	-54.3%
(c) TOTAL, SOURCES			75,786,895.00	360,000.00	-99.5%
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)			29,325,462.00	(43,663,430.00)	-248.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,193,363.00	425,000.00	-64.4%
5) TOTAL, REVENUES			1,193,363.00	425,000.00	-64.4%
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		54,316.00	119,876.00	120.7%
9) Other Outgo	9000-9999	Except 7600-7699	844,112.00	360,000.00	-57.4%
10) TOTAL, EXPENDITURES			898,428.00	479,876.00	-46.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			294,935.00	(54,876.00)	-118.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,461,433.00	44,023,430.00	-5.2%
2) Other Sources/Uses					
a) Sources		8930-8979	75,786,895.00	360,000.00	-99.5%
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			29,325,462.00	(43,663,430.00)	-248.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,620,397.00	(43,718,306.00)	-247.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	14,097,909.21	43,718,306.21	210.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			14,097,909.21	43,718,306.21	210.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			14,097,909.21	43,718,306.21	210.1%
2) Ending Balance, June 30 (E + F1e)					
			43,718,306.21	0.21	-100.0%
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	43,718,306.21	0.21	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,146,935.00	1,040,000.00	-9.3%
5) TOTAL, REVENUES			1,146,935.00	1,040,000.00	-9.3%
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	400.00	New
5) Services and Other Operating Expenditures		5000-5999	75,947.00	4,512,430.00	5841.6%
6) Capital Outlay		6000-6999	2,409.00	136.00	-94.4%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			78,356.00	4,512,966.00	5659.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,068,579.00	(3,472,966.00)	-425.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,920.00	28,920.00	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			(28,920.00)	(28,920.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,039,659.00	(3,501,886.00)	-436.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,462,227.46	3,501,886.46	42.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,462,227.46	3,501,886.46	42.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,462,227.46	3,501,886.46	42.2%
2) Ending Balance, June 30 (E + F1e)			3,501,886.46	0.46	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,501,886.46	0.46	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	30,200.00	40,000.00	32.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,116,735.00	1,000,000.00	-10.5%
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			1,146,935.00	1,040,000.00	-9.3%
TOTAL, REVENUES			1,146,935.00	1,040,000.00	-9.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	400.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	400.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,440.00	3,945,157.00	29253.8%
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	62,507.00	567,273.00	807.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,947.00	4,512,430.00	5841.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,409.00	136.00	-94.4%
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			2,409.00	136.00	-94.4%
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			78,356.00	4,512,966.00	5659.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	28,920.00	28,920.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,920.00	28,920.00	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)			(28,920.00)	(28,920.00)	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,146,935.00	1,040,000.00	-9.3%
5) TOTAL, REVENUES			1,146,935.00	1,040,000.00	-9.3%
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		78,356.00	4,512,966.00	5659.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			78,356.00	4,512,966.00	5659.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,068,579.00	(3,472,966.00)	-425.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,920.00	28,920.00	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			(28,920.00)	(28,920.00)	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,039,659.00	(3,501,886.00)	-436.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,462,227.46	3,501,886.46	42.2%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			2,462,227.46	3,501,886.46	42.2%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			2,462,227.46	3,501,886.46	42.2%
2) Ending Balance, June 30 (E + F1e)			3,501,886.46	0.46	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			0.00	0.00	0.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			3,501,886.46	0.46	-100.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	3,501,886.46	0.46
Total, Restricted Balance		<u>3,501,886.46</u>	<u>0.46</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,632,553.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	900,000.00	600,000.00	-33.3%
5) TOTAL, REVENUES			11,532,553.00	600,000.00	-94.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	508,561.00	920,752.00	81.1%
3) Employee Benefits		3000-3999	299,637.00	489,847.00	63.5%
4) Books and Supplies		4000-4999	277,006.00	1,712,263.00	518.1%
5) Services and Other Operating Expenditures		5000-5999	3,664,977.00	12,175,265.00	232.2%
6) Capital Outlay		6000-6999	39,727,470.00	65,316,262.00	64.4%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,477,651.00	80,614,389.00	81.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,945,098.00)	(80,014,389.00)	142.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	38,950,337.00	34,567,021.00	-11.3%
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			38,950,337.00	34,567,021.00	-11.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,005,239.00	(45,447,368.00)	-856.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,675,260.90	62,680,499.90	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,675,260.90	62,680,499.90	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,675,260.90	62,680,499.90	10.6%
2) Ending Balance, June 30 (E + F1e)			62,680,499.90	17,233,131.90	-72.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	62,680,499.90	17,233,131.90	-72.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	10,632,553.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,632,553.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600,000.00	600,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	300,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			900,000.00	600,000.00	-33.3%
TOTAL, REVENUES			11,532,553.00	600,000.00	-94.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	393,017.00	670,980.00	70.7%
Classified Supervisors' and Administrators' Salaries		2300	37,060.00	134,848.00	263.9%
Clerical, Technical and Office Salaries		2400	78,484.00	114,924.00	46.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			508,561.00	920,752.00	81.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	114,486.00	208,099.00	81.8%
OASDI/Medicare/Alternative		3301-3302	29,359.00	68,670.00	133.9%
Health and Welfare Benefits		3401-3402	105,450.00	142,819.00	35.4%
Unemployment Insurance		3501-3502	269.00	450.00	67.3%
Workers' Compensation		3601-3602	6,318.00	10,499.00	66.2%
OPEB, Allocated		3701-3702	43,399.00	58,354.00	34.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	356.00	956.00	168.5%
TOTAL, EMPLOYEE BENEFITS			299,637.00	489,847.00	63.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,923.00	317,332.00	783.4%
Noncapitalized Equipment		4400	241,083.00	1,394,931.00	478.6%
TOTAL, BOOKS AND SUPPLIES			277,006.00	1,712,263.00	518.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	5,243.00	8,492.00	62.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,077,834.00	5,452,638.00	162.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	505,710.00	682,976.00	35.1%
Professional/Consulting Services and Operating Expenditures		5800	1,076,190.00	6,031,159.00	460.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,664,977.00	12,175,265.00	232.2%
CAPITAL OUTLAY					
Land		6100	936,427.00	1,156,833.00	23.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	38,643,794.00	60,300,114.00	56.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	147,249.00	3,859,315.00	2520.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			39,727,470.00	65,316,262.00	64.4%
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			44,477,651.00	80,614,389.00	81.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	38,950,337.00	34,567,021.00	-11.3%
(a) TOTAL, INTERFUND TRANSFERS IN			38,950,337.00	34,567,021.00	-11.3%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			38,950,337.00	34,567,021.00	-11.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,632,553.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	900,000.00	600,000.00	-33.3%
5) TOTAL, REVENUES			11,532,553.00	600,000.00	-94.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		44,475,617.00	80,614,389.00	81.3%
9) Other Outgo	9000-9999	Except 7600-7699	2,034.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			44,477,651.00	80,614,389.00	81.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(32,945,098.00)	(80,014,389.00)	142.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	38,950,337.00	34,567,021.00	-11.3%
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			38,950,337.00	34,567,021.00	-11.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,005,239.00	(45,447,368.00)	-856.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	56,675,260.90	62,680,499.90	10.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			56,675,260.90	62,680,499.90	10.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			56,675,260.90	62,680,499.90	10.6%
2) Ending Balance, June 30 (E + F1e)			62,680,499.90	17,233,131.90	-72.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	62,680,499.90	17,233,131.90	-72.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	165,020.00	45,000.00	-72.7%
5) TOTAL, REVENUES			165,020.00	45,000.00	-72.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	225,430.00	225,897.00	0.2%
3) Employee Benefits		3000-3999	114,285.00	120,838.00	5.7%
4) Books and Supplies		4000-4999	0.00	12,000.00	New
5) Services and Other Operating Expenditures		5000-5999	152,028.00	2,728,405.00	1694.7%
6) Capital Outlay		6000-6999	46,850.00	801,181.00	1610.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			538,593.00	3,888,321.00	621.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(373,573.00)	(3,843,321.00)	928.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(373,573.00)	(3,843,321.00)	928.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,216,894.98	3,843,321.98	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,216,894.98	3,843,321.98	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,216,894.98	3,843,321.98	-8.9%
2) Ending Balance, June 30 (E + F1e)			3,843,321.98	0.98	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,843,321.98	0.98	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,020.00	45,000.00	12.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	125,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			165,020.00	45,000.00	-72.7%
TOTAL, REVENUES			165,020.00	45,000.00	-72.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	197,540.00	164,725.00	-16.6%
Classified Supervisors' and Administrators' Salaries		2300	8,245.00	33,392.00	305.0%
Clerical, Technical and Office Salaries		2400	19,645.00	27,780.00	41.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			225,430.00	225,897.00	0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	35,585.00	51,420.00	44.5%
OASDI/Medicare/Alternative		3301-3302	27,555.00	16,960.00	-38.5%
Health and Welfare Benefits		3401-3402	32,733.00	35,159.00	7.4%
Unemployment Insurance		3501-3502	100.00	111.00	11.0%
Workers' Compensation		3601-3602	2,450.00	2,593.00	5.8%
OPEB, Allocated		3701-3702	15,824.00	14,360.00	-9.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	38.00	235.00	518.4%
TOTAL, EMPLOYEE BENEFITS			114,285.00	120,838.00	5.7%
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	12,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	12,000.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1,854.00	2,098.00	13.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,831.00	58,915.00	-9.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,204.00	60,054.00	4887.9%
Professional/Consulting Services and Operating Expenditures		5800	84,139.00	2,607,338.00	2998.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			152,028.00	2,728,405.00	1694.7%
CAPITAL OUTLAY					
Land		6100	0.00	25,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	46,850.00	731,181.00	1460.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	45,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			46,850.00	801,181.00	1610.1%
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			538,593.00	3,888,321.00	621.9%

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	165,020.00	45,000.00	-72.7%
5) TOTAL, REVENUES			165,020.00	45,000.00	-72.7%
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		538,593.00	3,888,321.00	621.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			538,593.00	3,888,321.00	621.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(373,573.00)	(3,843,321.00)	928.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(373,573.00)	(3,843,321.00)	928.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,216,894.98	3,843,321.98	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,216,894.98	3,843,321.98	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,216,894.98	3,843,321.98	-8.9%
2) Ending Balance, June 30 (E + F1e)			3,843,321.98	0.98	-100.0%
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	3,843,321.98	0.98	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,595,228.00	54,849,107.00	-3.1%
5) TOTAL, REVENUES			56,595,228.00	54,849,107.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	54,645,792.00	55,057,537.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,645,792.00	55,057,537.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,949,436.00	(208,430.00)	-110.7%
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	108,355,776.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			108,355,776.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			110,305,212.00	(208,430.00)	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	164,791,546.72	275,096,758.72	66.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,791,546.72	275,096,758.72	66.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			164,791,546.72	275,096,758.72	66.9%
2) Ending Balance, June 30 (E + F1e)			275,096,758.72	274,888,328.72	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	275,096,758.72	274,888,328.72	-0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies					
Secured Roll		8611	43,437,244.00	41,536,825.00	-4.4%
Unsecured Roll		8612	1,927,044.00	1,797,677.00	-6.7%
Prior Years' Taxes		8613	121,202.00	114,753.00	-5.3%
Supplemental Taxes		8614	403,392.00	379,189.00	-6.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	16,858.00	16,669.00	-1.1%
Interest		8660	3,351,047.00	3,665,553.00	9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,338,441.00	7,338,441.00	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			56,595,228.00	54,849,107.00	-3.1%
TOTAL, REVENUES			56,595,228.00	54,849,107.00	-3.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	17,689.00	17,905.00	1.2%
Debt Service - Interest		7438	21,763,861.00	21,554,626.00	-1.0%
Other Debt Service - Principal		7439	32,864,242.00	33,485,006.00	1.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			54,645,792.00	55,057,537.00	0.8%
TOTAL, EXPENDITURES			54,645,792.00	55,057,537.00	0.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	108,355,776.00	0.00	-100.0%
(c) TOTAL, SOURCES			108,355,776.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			108,355,776.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,595,228.00	54,849,107.00	-3.1%
5) TOTAL, REVENUES			56,595,228.00	54,849,107.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	54,645,792.00	55,057,537.00	0.8%
10) TOTAL, EXPENDITURES			54,645,792.00	55,057,537.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,949,436.00	(208,430.00)	-110.7%
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	108,355,776.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			108,355,776.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			110,305,212.00	(208,430.00)	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	164,791,546.72	275,096,758.72	66.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,791,546.72	275,096,758.72	66.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			164,791,546.72	275,096,758.72	66.9%
2) Ending Balance, June 30 (E + F1e)			275,096,758.72	274,888,328.72	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	275,096,758.72	274,888,328.72	-0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	198,285,675.00	198,387,801.00	0.1%
5) TOTAL, REVENUES			198,285,675.00	198,387,801.00	0.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,502,438.00	1,569,977.00	4.5%
3) Employee Benefits		3000-3999	797,823.00	879,037.00	10.2%
4) Books and Supplies		4000-4999	9,329.00	23,347.00	150.3%
5) Services and Other Operating Expenses		5000-5999	186,255,602.00	198,569,740.00	6.6%
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			188,565,192.00	201,042,101.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,720,483.00	(2,654,300.00)	-127.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	281,114.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(1,718,886.00)	(2,000,000.00)	16.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,001,597.00	(4,654,300.00)	-158.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,898,973.62	38,900,570.62	25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,898,973.62	38,900,570.62	25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,898,973.62	38,900,570.62	25.9%
2) Ending Net Position, June 30 (E + F1e)			38,900,570.62	34,246,270.62	-12.0%
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	38,900,570.62	34,246,270.62	-12.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			0.00		
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 Estimated 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 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated 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	1,079,478.00	783,438.00	-27.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	186,338,009.00	171,198,381.00	-8.1%
All Other Fees and Contracts		8689	4,905,600.00	4,924,669.00	0.4%
Other Local Revenue					
All Other Local Revenue		8699	5,962,588.00	21,481,313.00	260.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			198,285,675.00	198,387,801.00	0.1%
TOTAL, REVENUES			198,285,675.00	198,387,801.00	0.1%

Description	Resource Codes	Object Codes	2019-20 Estimated 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	3,743.00	6,198.00	65.6%
Classified Supervisors' and Administrators' Salaries		2300	555,973.00	552,388.00	-0.6%
Clerical, Technical and Office Salaries		2400	942,722.00	1,011,391.00	7.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,502,438.00	1,569,977.00	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	274,348.00	325,052.00	18.5%
OASDI/Medicare/Alternative		3301-3302	108,614.00	112,288.00	3.4%
Health and Welfare Benefits		3401-3402	271,092.00	291,788.00	7.6%
Unemployment Insurance		3501-3502	701.00	733.00	4.6%
Workers' Compensation		3601-3602	16,434.00	17,130.00	4.2%
OPEB, Allocated		3701-3702	122,693.00	127,187.00	3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,941.00	4,859.00	23.3%
TOTAL, EMPLOYEE BENEFITS			797,823.00	879,037.00	10.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,329.00	23,347.00	150.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,329.00	23,347.00	150.3%

Description	Resource Codes	Object Codes	2019-20 Estimated 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	53,568.00	51,924.00	-3.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,749,016.00	2,826,619.00	2.8%
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	106,054.00	82,364.00	-22.3%
Professional/Consulting Services and Operating Expenditures		5800	183,303,315.00	195,563,139.00	6.7%
Communications		5900	43,649.00	45,694.00	4.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			186,255,602.00	198,569,740.00	6.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			188,565,192.00	201,042,101.00	6.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	281,114.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			281,114.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	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)			(1,718,886.00)	(2,000,000.00)	16.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	198,285,675.00	198,387,801.00	0.1%
5) TOTAL, REVENUES			198,285,675.00	198,387,801.00	0.1%
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		188,565,192.00	201,042,101.00	6.6%
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			188,565,192.00	201,042,101.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,720,483.00	(2,654,300.00)	-127.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	281,114.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(1,718,886.00)	(2,000,000.00)	16.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,001,597.00	(4,654,300.00)	-158.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,898,973.62	38,900,570.62	25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,898,973.62	38,900,570.62	25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,898,973.62	38,900,570.62	25.9%
2) Ending Net Position, June 30 (E + F1e)			38,900,570.62	34,246,270.62	-12.0%
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	38,900,570.62	34,246,270.62	-12.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,458,039.00	New
5) TOTAL, REVENUES			0.00	1,458,039.00	New
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	34,743.00	45,000.00	29.5%
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			34,743.00	45,000.00	29.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,743.00)	1,413,039.00	-4167.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,465,257.00	4,913,039.00	41.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	48,711,651.80	52,176,908.80	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,711,651.80	52,176,908.80	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			48,711,651.80	52,176,908.80	7.1%
2) Ending Net Position, June 30 (E + F1e)			52,176,908.80	57,089,947.80	9.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	52,176,908.80	57,089,947.80	9.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
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 Estimated 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 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,458,039.00	New
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			0.00	1,458,039.00	New
TOTAL, REVENUES			0.00	1,458,039.00	New
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	34,743.00	45,000.00	29.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			34,743.00	45,000.00	29.5%
TOTAL, EXPENSES			34,743.00	45,000.00	29.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	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)			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,458,039.00	New
5) TOTAL, REVENUES			0.00	1,458,039.00	New
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		34,743.00	45,000.00	29.5%
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			34,743.00	45,000.00	29.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(34,743.00)	1,413,039.00	-4167.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,465,257.00	4,913,039.00	41.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	48,711,651.80	52,176,908.80	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,711,651.80	52,176,908.80	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			48,711,651.80	52,176,908.80	7.1%
2) Ending Net Position, June 30 (E + F1e)			52,176,908.80	57,089,947.80	9.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	52,176,908.80	57,089,947.80	9.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	52,176,908.80	57,089,947.80
Total, Restricted Net Position		<u>52,176,908.80</u>	<u>57,089,947.80</u>

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	66,792.50	66,792.50	66,816.42	66,539.00	66,539.00	66,564.49
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)	66,792.50	66,792.50	66,816.42	66,539.00	66,539.00	66,564.49
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)	66,792.50	66,792.50	66,816.42	66,539.00	66,539.00	66,564.49
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	34.21	34.21	34.21	34.21	34.21	34.21
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)	34.21	34.21	34.21	34.21	34.21	34.21
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	34.21	34.21	34.21	34.21	34.21	34.21
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			95,869,701.39	162,901,200.39	139,875,601.39	140,109,876.39	134,341,790.39	106,318,654.39	135,838,300.39	169,117,916.39
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		28,042,346.00	28,042,346.00	71,614,290.00	50,476,223.00	50,476,223.00	71,614,290.00	50,476,223.00	50,476,223.00
Property Taxes	8020-8079		0.00	674,536.00	0.00	0.00	0.00	28,335,374.00	1,259,350.00	674,536.00
Miscellaneous Funds	8080-8099		(612,391.00)	112,426.00	(561,402.00)	(519,087.00)	114,632.00	(398,112.00)	(199,422.00)	(23,617.00)
Federal Revenue	8100-8299		768,273.00	17,291.00	809,367.00	29,627,461.00	4,396,308.00	4,454,450.00	50,859,331.00	1,839,482.00
Other State Revenue	8300-8599		2,019,905.00	2,654,515.00	3,606,413.00	6,340,489.00	3,763,798.00	9,864,012.00	14,766,719.00	5,508,644.00
Other Local Revenue	8600-8799		124,132.00	362,386.00	1,431,226.00	2,075,341.00	23,251.00	1,857,142.00	1,078,690.00	1,012,892.00
Interfund Transfers In	8910-8929		707,161.00	1,060,741.00	1,767,902.00	1,030,729.00	353,580.00	353,580.00	353,580.00	1,030,803.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			31,049,426.00	32,924,241.00	78,667,796.00	89,031,156.00	59,127,792.00	116,080,736.00	118,594,471.00	60,518,963.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,583,975.00	31,230,822.00	34,981,040.00	47,200,779.00	36,410,907.00	34,494,633.00	36,551,241.00	36,839,904.00
Classified Salaries	2000-2999		13,773,151.00	8,253,822.00	10,033,773.00	13,340,698.00	13,428,570.00	13,423,492.00	12,467,113.00	11,610,737.00
Employee Benefits	3000-3999		7,352,275.00	7,856,943.00	21,537,128.00	24,243,139.00	26,076,884.00	25,630,918.00	24,117,867.00	27,147,689.00
Books and Supplies	4000-4999		428,749.00	2,477,979.00	4,029,218.00	1,758,882.00	4,148,869.00	5,478,727.00	4,623,968.00	3,683,878.00
Services	5000-5999		1,809,335.00	6,169,399.00	6,496,866.00	7,074,639.00	7,106,343.00	6,924,300.00	6,619,529.00	7,372,813.00
Capital Outlay	6000-6599		1,375.00	185,537.00	30,600.00	186,725.00	262,211.00	201,587.00	473,611.00	2,087,890.00
Other Outgo	7000-7499		45,334.00	69,087.00	23,830.00	226,648.00	84,768.00	234,504.00	129,911.00	78,757.00
Interfund Transfers Out	7600-7629		500,432.00	750,648.00	1,251,080.00	1,104,733.00	250,216.00	250,216.00	625,540.00	729,462.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			28,494,626.00	56,994,237.00	78,383,535.00	95,136,243.00	87,768,768.00	86,638,377.00	85,608,780.00	89,551,130.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		108,423,745.00	6,102,181.00	1,989,450.00	793,217.00	1,089,401.00	108,140.00	302,688.00	342,116.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	108,423,745.00	6,102,181.00	1,989,450.00	793,217.00	1,089,401.00	108,140.00	302,688.00	342,116.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		43,947,046.00	5,057,784.00	2,039,436.00	456,216.00	471,561.00	30,853.00	8,763.00	1,733,575.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	43,947,046.00	5,057,784.00	2,039,436.00	456,216.00	471,561.00	30,853.00	8,763.00	1,733,575.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		0.00	64,476,699.00	1,044,397.00	(49,986.00)	337,001.00	617,840.00	77,287.00	293,925.00	(1,391,459.00)
E. NET INCREASE/DECREASE (B - C + D)			67,031,499.00	(23,025,599.00)	234,275.00	(5,768,086.00)	(28,023,136.00)	29,519,646.00	33,279,616.00	(30,423,626.00)
F. ENDING CASH (A + E)			162,901,200.39	139,875,601.39	140,109,876.39	134,341,790.39	106,318,654.39	135,838,300.39	169,117,916.39	138,694,290.39
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		138,694,290.39	158,270,661.39	156,449,707.39	75,557,839.39				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	71,614,290.00	39,452,216.00	0.00	0.00	133,114,521.00		645,399,191.00	645,399,191.00
Property Taxes	8020-8079	0.00	29,009,910.00	2,518,700.00	8,958,661.00			71,431,067.00	71,431,067.00
Miscellaneous Funds	8080-8099	(43,715.00)	(361,511.00)	(24,377.00)	(1,079,600.00)			(3,596,176.00)	(3,596,176.00)
Federal Revenue	8100-8299	21,801,755.00	1,587,189.00	1,163,069.00	48,458,478.00	5,067,025.00		170,849,479.00	170,849,479.00
Other State Revenue	8300-8599	7,275,879.00	16,378,890.00	7,814,910.00	8,870,925.00	32,003,830.00		120,868,929.00	120,868,929.00
Other Local Revenue	8600-8799	1,645,753.00	537,965.00	859,306.00	920,480.00	3,938,815.00		15,867,379.00	15,867,379.00
Interfund Transfers In	8910-8929	707,161.00	565,729.00	707,161.00	847,202.00			9,485,329.00	9,485,329.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		103,001,123.00	87,170,388.00	13,038,769.00	66,976,146.00	174,124,191.00	0.00	1,030,305,198.00	1,030,305,198.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	34,868,042.00	35,611,883.00	40,946,056.00	38,412,061.00	17,734,924.00		429,866,267.00	429,866,267.00
Classified Salaries	2000-2999	9,758,547.00	11,786,211.00	10,039,553.00	9,925,915.00	2,299,144.00		140,140,726.00	140,140,726.00
Employee Benefits	3000-3999	26,680,202.00	27,175,806.00	27,317,290.00	29,021,115.00	27,265,987.00		301,423,243.00	301,423,243.00
Books and Supplies	4000-4999	1,671,123.00	4,611,841.00	5,327,526.00	4,576,072.00	17,448,044.00		60,264,876.00	60,264,876.00
Services	5000-5999	7,044,672.00	6,937,769.00	6,995,072.00	10,937,820.00	21,716,240.00		103,204,797.00	103,204,797.00
Capital Outlay	6000-6599	54,027.00	88,040.00	440,852.00	373,185.00	4,052,612.00		8,438,252.00	8,438,252.00
Other Outgo	7000-7499	74,205.00	78,877.00	65,716.00	71,744.00	(803,235.00)		380,146.00	380,146.00
Interfund Transfers Out	7600-7629	875,756.00	400,346.00	500,432.00	980,336.00	637,212.00		8,856,409.00	8,856,409.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		81,026,574.00	86,690,773.00	91,632,497.00	94,298,248.00	90,350,928.00	0.00	1,052,574,716.00	1,052,574,716.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	21,598.00	119,207.00	121,637.00	0.00			119,413,380.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490					0.00		0.00	
SUBTOTAL		21,598.00	119,207.00	121,637.00	0.00	0.00	0.00	119,413,380.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,419,776.00	2,419,776.00	2,419,777.00	2,419,777.00			63,424,340.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		2,419,776.00	2,419,776.00	2,419,777.00	2,419,777.00	0.00	0.00	63,424,340.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(2,398,178.00)	(2,300,569.00)	(2,298,140.00)	(2,419,777.00)	0.00	0.00	55,989,040.00	
E. NET INCREASE/DECREASE (B - C + D)		19,576,371.00	(1,820,954.00)	(80,891,868.00)	(29,741,879.00)	83,773,263.00	0.00	33,719,522.00	(22,269,518.00)
F. ENDING CASH (A + E)		158,270,661.39	156,449,707.39	75,557,839.39	45,815,960.39				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								129,589,223.39	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			45,815,960.39	94,089,022.39	77,081,513.39	80,550,741.39	86,095,675.39	63,134,866.39	94,036,726.39	126,315,018.39
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		27,791,547.00	27,791,547.00	71,162,852.00	50,024,785.00	50,024,785.00	71,162,852.00	50,024,785.00	50,024,786.00
Property Taxes	8020-8079		0.00	674,536.00	0.00			28,335,374.00	1,259,350.00	674,536.00
Miscellaneous Funds	8080-8099		(612,391.00)	112,426.00	(561,402.00)	(519,087.00)	114,632.00	(398,112.00)	(199,422.00)	(23,617.00)
Federal Revenue	8100-8299		678,337.00	15,267.00	714,621.00	26,159,208.00	3,881,667.00	3,933,003.00	44,905,631.00	1,624,148.00
Other State Revenue	8300-8599		2,165,295.00	2,845,584.00	3,865,998.00	6,796,870.00	4,034,711.00	10,574,011.00	15,829,610.00	5,905,149.00
Other Local Revenue	8600-8799		124,132.00	362,386.00	1,431,226.00	2,075,341.00	23,251.00	1,857,142.00	1,078,690.00	1,012,892.00
Interfund Transfers In	8910-8929		252,387.00	378,580.00	630,967.00	367,869.00	126,193.00	126,193.00	126,193.00	367,895.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			30,399,307.00	32,180,326.00	77,244,262.00	84,904,986.00	58,205,239.00	115,590,463.00	113,024,837.00	59,585,789.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,619,065.00	31,469,894.00	35,248,820.00	47,562,101.00	36,689,632.00	34,758,689.00	36,831,041.00	37,121,913.00
Classified Salaries	2000-2999		13,761,405.00	8,246,783.00	10,025,216.00	13,329,321.00	13,417,118.00	13,412,044.00	12,456,480.00	11,600,836.00
Employee Benefits	3000-3999		7,352,798.00	7,857,502.00	21,538,660.00	24,244,863.00	26,078,740.00	25,632,742.00	24,119,583.00	27,149,620.00
Books and Supplies	4000-4999		408,261.00	2,359,569.00	3,836,684.00	1,674,834.00	3,950,617.00	5,216,928.00	4,403,013.00	3,507,846.00
Services	5000-5999		1,423,711.00	4,854,514.00	5,112,188.00	5,566,820.00	5,591,767.00	5,448,522.00	5,208,707.00	5,801,444.00
Capital Outlay	6000-6599		760.00	102,556.00	16,914.00	103,212.00	144,937.00	111,427.00	261,789.00	1,154,083.00
Other Outgo	7000-7499		104,960.00	159,957.00	55,173.00	524,754.00	196,262.00	542,943.00	300,781.00	182,344.00
Interfund Transfers Out	7600-7629		274,412.00	411,618.00	686,029.00	605,780.00	137,206.00	137,206.00	343,015.00	400,000.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			27,945,372.00	55,462,393.00	76,519,684.00	93,611,685.00	86,206,279.00	85,260,501.00	83,924,409.00	86,918,086.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		108,423,745.00	13,479,607.00	5,649,922.00	14,901,534.00	5,711,992.00	615,849.00	3,190,348.00	3,706,002.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	108,423,745.00	13,479,607.00	5,649,922.00	14,901,534.00	5,711,992.00	615,849.00	3,190,348.00	3,706,002.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		62,604,618.00	7,205,049.00	2,905,272.00	649,901.00	671,761.00	43,951.00	12,484.00	2,469,558.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	62,604,618.00	7,205,049.00	2,905,272.00	649,901.00	671,761.00	43,951.00	12,484.00	2,469,558.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	45,819,127.00	6,274,558.00	2,744,650.00	14,251,633.00	5,040,231.00	571,898.00	3,177,864.00	1,236,444.00
E. NET INCREASE/DECREASE (B - C + D)			48,273,062.00	(17,007,509.00)	3,469,228.00	5,544,934.00	(22,960,809.00)	30,901,860.00	32,278,292.00	(26,095,853.00)
F. ENDING CASH (A + E)			94,089,022.39	77,081,513.39	80,550,741.39	86,095,675.39	63,134,866.39	94,036,726.39	126,315,018.39	100,219,165.39
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		100,219,165.39	122,526,153.39	124,846,625.39	54,466,174.39				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	71,162,853.00	39,099,373.00	0.00	0.00	134,760,072.00		643,030,237.00	643,030,237.00
Property Taxes	8020-8079	0.00	29,009,910.00	2,518,700.00	8,958,661.00	0.00		71,431,067.00	71,431,067.00
Miscellaneous Funds	8080-8099	(43,715.00)	(361,511.00)	(24,377.00)	(1,079,600.00)	0.00		(3,596,176.00)	(3,596,176.00)
Federal Revenue	8100-8299	19,249,595.00	1,401,389.00	1,026,918.00	42,785,827.00	4,473,868.00		150,849,479.00	150,849,479.00
Other State Revenue	8300-8599	7,799,588.00	17,557,822.00	8,377,417.00	9,509,444.00	34,307,430.00		129,568,929.00	129,568,929.00
Other Local Revenue	8600-8799	1,645,753.00	537,965.00	859,306.00	920,480.00	3,938,815.00		15,867,379.00	15,867,379.00
Interfund Transfers In	8910-8929	252,387.00	201,909.00	252,387.00	302,369.00	0.00		3,385,329.00	3,385,329.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		100,066,461.00	87,446,857.00	13,010,351.00	61,397,181.00	177,480,185.00	0.00	1,010,536,244.00	1,010,536,244.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	35,134,957.00	35,884,492.00	41,259,498.00	38,706,105.00	17,887,949.00		433,174,156.00	433,174,156.00
Classified Salaries	2000-2999	9,750,224.00	11,776,160.00	10,030,991.00	9,917,450.00	2,298,206.00		140,022,234.00	140,022,234.00
Employee Benefits	3000-3999	26,682,100.00	27,177,740.00	27,319,233.00	29,023,180.00	27,267,923.00		301,444,684.00	301,444,684.00
Books and Supplies	4000-4999	1,591,269.00	4,391,466.00	5,072,952.00	4,357,407.00	16,614,297.00		57,385,143.00	57,385,143.00
Services	5000-5999	5,543,239.00	5,459,120.00	5,504,211.00	8,606,640.00	17,297,418.00		81,418,301.00	81,418,301.00
Capital Outlay	6000-6599	29,864.00	48,664.00	243,681.00	206,279.00	2,240,086.00		4,664,252.00	4,664,252.00
Other Outgo	7000-7499	171,804.00	182,623.00	152,151.00	166,107.00	720,462.00		3,460,321.00	3,460,321.00
Interfund Transfers Out	7600-7629	480,220.00	219,529.00	274,412.00	537,567.00	(2,230,760.00)		2,276,234.00	2,276,234.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		79,383,677.00	85,139,794.00	89,857,129.00	91,520,735.00	82,095,581.00	0.00	1,023,845,325.00	1,023,845,325.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	5,071,288.00	3,460,493.00	9,913,411.00				174,124,191.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		5,071,288.00	3,460,493.00	9,913,411.00	0.00	0.00	0.00	174,124,191.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	3,447,084.00	3,447,084.00	3,447,084.00	3,447,085.00			90,350,931.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		3,447,084.00	3,447,084.00	3,447,084.00	3,447,085.00	0.00	0.00	90,350,931.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,624,204.00	13,409.00	6,466,327.00	(3,447,085.00)	0.00	0.00	83,773,260.00	
E. NET INCREASE/DECREASE (B - C + D)		22,306,988.00	2,320,472.00	(70,380,451.00)	(33,570,639.00)	95,384,604.00	0.00	70,464,179.00	(13,309,081.00)
F. ENDING CASH (A + E)		122,526,153.39	124,846,625.39	54,466,174.39	20,895,535.39				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								116,280,139.39	

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: http://go.fresnounified.org/ustream

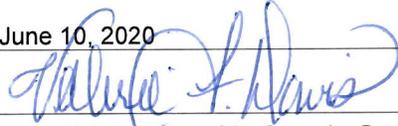
Date: June 10, 2020

Place: http://go.fresnounified.org/ustream

Date: June 10, 2020

Time: 05:30 AM

Adoption Date: June 10, 2020

Signed: 

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

Contact person for additional information on the budget reports:

Name: Kim Kelstrom

Telephone: 559-457-3907

Title: Executive Officer, Fiscal Services

E-mail: Kim.Kelstrom@Fresnounified.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Adoption date of the LCAP or an update to the LCAP: 	Not Applicable	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

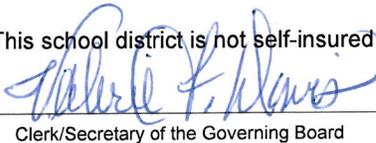
() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 37,543,176.00
Less: Amount of total liabilities reserved in budget:	\$ 28,587,779.00
Estimated accrued but unfunded liabilities:	\$ 8,955,397.00

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

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

Signed



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

Date of Meeting: 06/10/2020

For additional information on this certification, please contact:

Name: Kim Kelstrom

Title: Executive Officer, Fiscal Services

Telephone: 559-457-3907

E-mail: Kim.Kelsrom@fresnounified.org

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	425,460,420.00	301	3,854,456.00	303	421,605,964.00	305	10,187,715.00		307	411,418,249.00	309
2000 - Classified Salaries	141,076,041.00	311	2,426,284.00	313	138,649,757.00	315	6,869,616.00		317	131,780,141.00	319
3000 - Employee Benefits	296,903,439.00	321	44,165,865.00	323	252,737,574.00	325	7,002,624.00		327	245,734,950.00	329
4000 - Books, Supplies Equip Replace. (6500)	50,228,347.00	331	1,584,463.00	333	48,643,884.00	335	7,498,530.00		337	41,145,354.00	339
5000 - Services... & 7300 - Indirect Costs	89,393,139.00	341	1,530,946.00	343	87,862,193.00	345	10,477,918.00		347	77,384,275.00	349
TOTAL					949,499,372.00	365			TOTAL	907,462,969.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			57.23%
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)	57.23%
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).	907,462,969.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	429,866,267.00	301	3,557,206.00	303	426,309,061.00	305	10,062,821.00		307	416,246,240.00	309
2000 - Classified Salaries	140,140,726.00	311	2,327,225.00	313	137,813,501.00	315	7,285,990.00		317	130,527,511.00	319
3000 - Employee Benefits	301,423,243.00	321	44,858,017.00	323	256,565,226.00	325	7,699,477.00		327	248,865,749.00	329
4000 - Books, Supplies Equip Replace. (6500)	60,756,720.00	331	740,352.00	333	60,016,368.00	335	5,956,694.00		337	54,059,674.00	339
5000 - Services... & 7300 - Indirect Costs	100,124,622.00	341	2,779,632.00	343	97,344,990.00	345	15,094,298.00		347	82,250,692.00	349
TOTAL					978,049,146.00	365			TOTAL	931,949,866.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.96%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.96%
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).	931,949,866.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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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	1,034,442,603.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	92,430,155.00
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	2,668,153.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	19,702,973.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,000,487.00
5. Interfund Transfers Out	All	9300	7600-7629	9,292,210.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,942,178.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				39,606,001.00
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	6,156,668.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				908,563,115.00

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)		66,792.50
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,602.77
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.)	872,761,471.92	13,064.11
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)	872,761,471.92	13,064.11
B. Required effort (Line A.2 times 90%)	785,485,324.73	11,757.70
C. Current year expenditures (Line I.E and Line II.B)	908,563,115.00	13,602.77
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 30,526,505.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 790,652,508.00

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) 3.86%

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)	25,248,749.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	10,951,479.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	117,847.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,962,283.17
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)	4,844.30
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)	40,285,202.47
9. Carry-Forward Adjustment (Part IV, Line F)	2,579,775.50
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	42,864,977.97

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	599,577,980.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	120,695,253.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	78,934,433.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	21,533,854.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,668,153.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,766,880.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,081,947.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	378,884.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	98,687,539.83
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)	120,655.70
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)	7,637,227.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	17,323,322.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	30,007,271.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	986,413,399.53

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.08%
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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)	4.35%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>40,285,202.47</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>863,336.95</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.91%) times Part III, Line B19); zero if negative	<u>2,579,775.50</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.91%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.91%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,579,775.50</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>2,579,775.50</u>

Approved indirect cost rate: 3.91%
Highest rate used in any program: 3.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	52,982,061.00	2,071,519.00	3.91%
01	3060	375,303.00	13,697.00	3.65%
01	3061	80,714.00	3,156.00	3.91%
01	3182	822,789.00	32,171.00	3.91%
01	3310	13,946,955.00	545,326.00	3.91%
01	3311	21,553.00	843.00	3.91%
01	3315	336,523.00	13,159.00	3.91%
01	3326	19,817.00	774.00	3.91%
01	3327	489,930.00	19,156.00	3.91%
01	3345	2,579.00	100.00	3.88%
01	3385	92,267.00	3,607.00	3.91%
01	3395	30,201.00	1,181.00	3.91%
01	3550	931,312.00	36,414.00	3.91%
01	4035	8,575,407.00	335,298.00	3.91%
01	4124	884,632.00	34,588.00	3.91%
01	4128	406,428.00	15,891.00	3.91%
01	4201	72,852.00	2,848.00	3.91%
01	4203	1,214,884.00	47,501.00	3.91%
01	4510	55,641.00	2,175.00	3.91%
01	5810	1,182,563.00	45,765.00	3.87%
01	6010	4,190,501.00	163,849.00	3.91%
01	6230	142,983.00	5,590.00	3.91%
01	6385	114,804.00	4,489.00	3.91%
01	6387	2,251,303.00	88,026.00	3.91%
01	6388	596,621.00	23,327.00	3.91%
01	6500	106,982,361.00	4,183,010.00	3.91%
01	6510	1,536,149.00	60,063.00	3.91%
01	6512	3,091,119.00	120,862.00	3.91%
01	6515	28,955.00	1,132.00	3.91%
01	6520	442,715.00	17,310.00	3.91%
01	7085	162,475.00	6,352.00	3.91%
01	7220	378,452.00	14,799.00	3.91%
01	7311	82,606.00	3,229.00	3.91%
01	7510	255,269.00	9,981.00	3.91%
01	8150	26,950,849.00	1,053,778.00	3.91%
01	9010	3,208,856.00	101,796.00	3.17%
11	3555	135,799.00	5,310.00	3.91%
11	5810	75,280.00	1,677.00	2.23%
11	6391	5,288,029.00	206,800.00	3.91%
12	5025	398,432.00	15,578.00	3.91%
12	5035	441,738.00	17,271.00	3.91%
12	6052	38,495.00	1,505.00	3.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	6105	15,600,301.00	609,971.00	3.91%
12	9010	277,793.00	10,861.00	3.91%
13	5310	45,972,328.00	1,754,125.00	3.82%
13	5320	3,616,166.00	141,392.00	3.91%
13	5370	2,091,248.00	81,766.00	3.91%

July 1 Budget
2019-20 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,138,686.01	1,138,686.01
2. State Lottery Revenue	8560	10,834,310.00		4,073,251.00	14,907,561.00
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)		10,834,310.00	0.00	5,211,937.01	16,046,247.01
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,503,115.00			7,503,115.00
2. Classified Salaries	2000-2999	71,240.00			71,240.00
3. Employee Benefits	3000-3999	3,189,335.00			3,189,335.00
4. Books and Supplies	4000-4999	0.00		5,211,937.00	5,211,937.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	70,620.00			70,620.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		10,834,310.00	0.00	5,211,937.00	16,046,247.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.01	0.01
D. COMMENTS:					

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

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	713,234,082.00	-0.33%	710,865,128.00	-0.37%	708,218,106.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	14,909,391.00	125.42%	33,609,391.00	73.19%	58,209,391.00
4. Other Local Revenues	8600-8799	10,608,383.00	0.00%	10,608,383.00	0.00%	10,608,383.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,128,920.00	-98.64%	28,920.00	0.00%	28,920.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(100,771,548.00)	1.34%	(102,117,711.00)	2.31%	(104,474,457.00)
6. Total (Sum lines A1 thru A5c)		640,109,228.00	2.01%	652,994,111.00	3.00%	672,590,343.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				308,845,207.00		322,153,096.00
b. Step & Column Adjustment				2,855,513.00		2,855,513.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				10,452,376.00		16,773,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	308,845,207.00	4.31%	322,153,096.00	6.09%	341,781,609.00
2. Classified Salaries						
a. Base Salaries				87,658,280.00		88,539,788.00
b. Step & Column Adjustment				1,534,008.00		1,534,008.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(652,500.00)		(652,500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	87,658,280.00	1.01%	88,539,788.00	1.00%	89,421,296.00
3. Employee Benefits	3000-3999	177,051,733.00	0.58%	178,073,174.00	12.50%	200,338,440.00
4. Books and Supplies	4000-4999	27,002,830.00	22.04%	32,953,123.00	27.31%	41,953,123.00
5. Services and Other Operating Expenditures	5000-5999	61,527,992.00	-19.16%	49,741,495.00	-9.67%	44,932,581.00
6. Capital Outlay	6000-6999	7,604,416.00	-49.63%	3,830,416.00	0.00%	3,830,416.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,955,963.00	0.00%	1,955,963.00	0.00%	1,955,963.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,943,864.00)	-3.86%	(12,443,864.00)	0.00%	(12,443,864.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	0.00%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		660,202,557.00	0.92%	666,303,191.00	7.05%	713,269,564.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(20,093,329.00)		(13,309,080.00)		(40,679,221.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		136,561,246.35		116,467,917.35		103,158,837.35
2. Ending Fund Balance (Sum lines C and D1)		116,467,917.35		103,158,837.35		62,479,616.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,711,208.82		2,711,209.00		2,711,209.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	60,900,000.00		48,700,000.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	52,856,708.53		51,747,628.35		59,768,407.35
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		116,467,917.35		103,158,837.35		62,479,616.35

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	52,856,708.53		51,747,628.35		59,768,407.35
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		52,856,708.53		51,747,628.35		59,768,407.35
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d are adjusted in both years to assume one time Federal CARES funding in 2020/21 and 2021/22 and shifting unrestricted expenditures to restricted funding source. All adjustments are included in the Adopted Budget agenda item.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	170,849,479.00	-11.71%	150,849,479.00	-36.46%	95,849,479.00
3. Other State Revenues	8300-8599	105,959,538.00	-9.44%	95,959,538.00	-10.42%	85,959,538.00
4. Other Local Revenues	8600-8799	5,258,996.00	0.00%	5,258,996.00	0.00%	5,258,996.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,356,409.00	-54.37%	3,356,409.00	0.00%	3,356,409.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	100,771,548.00	1.34%	102,117,711.00	2.31%	104,474,457.00
6. Total (Sum lines A1 thru A5c)		390,195,970.00	-8.37%	357,542,133.00	-17.52%	294,898,879.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				121,021,060.00		111,021,060.00
b. Step & Column Adjustment				203,155.00		203,155.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,203,155.00)		(15,203,155.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	121,021,060.00	-8.26%	111,021,060.00	-13.51%	96,021,060.00
2. Classified Salaries						
a. Base Salaries				52,482,446.00		51,482,446.00
b. Step & Column Adjustment				101,577.00		101,577.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,101,577.00)		(15,101,577.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,482,446.00	-1.91%	51,482,446.00	-29.14%	36,482,446.00
3. Employee Benefits	3000-3999	124,371,510.00	-0.80%	123,371,510.00	-0.41%	122,871,510.00
4. Books and Supplies	4000-4999	33,262,046.00	-26.55%	24,432,019.00	-61.39%	9,432,020.00
5. Services and Other Operating Expenditures	5000-5999	41,676,805.00	-23.99%	31,676,806.00	-54.12%	14,533,550.00
6. Capital Outlay	6000-6999	833,836.00	0.00%	833,836.00	0.00%	833,837.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,504,358.00	0.00%	1,504,358.00	0.00%	1,504,358.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,863,689.00	0.00%	9,863,689.00	0.00%	9,863,689.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,356,409.00	-54.37%	3,356,409.00	0.00%	3,356,409.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		392,372,159.00	-8.88%	357,542,133.00	-17.52%	294,898,879.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,176,189.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,176,189.94		0.94		0.94
2. Ending Fund Balance (Sum lines C and D1)		0.94		0.94		0.94
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.94		0.94		0.94
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.94		0.94		0.94
(Line D3f must agree with line D2)						

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	713,234,082.00	-0.33%	710,865,128.00	-0.37%	708,218,106.00
2. Federal Revenues	8100-8299	170,849,479.00	-11.71%	150,849,479.00	-36.46%	95,849,479.00
3. Other State Revenues	8300-8599	120,868,929.00	7.20%	129,568,929.00	11.27%	144,168,929.00
4. Other Local Revenues	8600-8799	15,867,379.00	0.00%	15,867,379.00	0.00%	15,867,379.00
5. Other Financing Sources						
a. Transfers In	8900-8929	9,485,329.00	-64.31%	3,385,329.00	0.00%	3,385,329.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,030,305,198.00	-1.92%	1,010,536,244.00	-4.26%	967,489,222.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				429,866,267.00		433,174,156.00
b. Step & Column Adjustment				3,058,668.00		3,058,668.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				249,221.00		1,569,845.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	429,866,267.00	0.77%	433,174,156.00	1.07%	437,802,669.00
2. Classified Salaries						
a. Base Salaries				140,140,726.00		140,022,234.00
b. Step & Column Adjustment				1,635,585.00		1,635,585.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,754,077.00)		(15,754,077.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	140,140,726.00	-0.08%	140,022,234.00	-10.08%	125,903,742.00
3. Employee Benefits	3000-3999	301,423,243.00	0.01%	301,444,684.00	7.22%	323,209,950.00
4. Books and Supplies	4000-4999	60,264,876.00	-4.78%	57,385,142.00	-10.46%	51,385,143.00
5. Services and Other Operating Expenditures	5000-5999	103,204,797.00	-21.11%	81,418,301.00	-26.96%	59,466,131.00
6. Capital Outlay	6000-6999	8,438,252.00	-44.72%	4,664,252.00	0.00%	4,664,253.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,460,321.00	0.00%	3,460,321.00	0.00%	3,460,321.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,080,175.00)	-16.23%	(2,580,175.00)	0.00%	(2,580,175.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,856,409.00	-45.17%	4,856,409.00	0.00%	4,856,409.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,052,574,716.00	-2.73%	1,023,845,324.00	-1.53%	1,008,168,443.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(22,269,518.00)		(13,309,080.00)		(40,679,221.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		138,737,436.29		116,467,918.29		103,158,838.29
2. Ending Fund Balance (Sum lines C and D1)		116,467,918.29		103,158,838.29		62,479,617.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,711,208.82		2,711,209.00		2,711,209.00
b. Restricted	9740	0.94		0.94		0.94
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	60,900,000.00		48,700,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	52,856,708.53		51,747,628.35		59,768,407.35
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		116,467,918.29		103,158,838.29		62,479,617.29

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	52,856,708.53		51,747,628.35		59,768,407.35
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		52,856,708.53		51,747,628.35		59,768,407.35
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.02%		5.05%		5.93%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		66,539.00		66,439.00		66,339.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,052,574,716.00		1,023,845,324.00		1,008,168,443.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,052,574,716.00		1,023,845,324.00		1,008,168,443.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		21,051,494.32		20,476,906.48		20,163,368.86
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		21,051,494.32		20,476,906.48		20,163,368.86
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	(1,128,828.00)	0.00	(2,846,256.00)				
Other Sources/Uses Detail					7,540,016.00	9,292,210.00	0.00	0.00
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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	25,101.00	0.00	213,787.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	306.00	0.00	655,186.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	33,403.00	0.00	1,977,283.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	413,318.00	0.00						
Other Sources/Uses Detail					7,511,096.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	43,732.00	0.00						
Other Sources/Uses Detail					0.00	46,461,433.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	28,920.00		
Fund Reconciliation							0.00	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	505,710.00	0.00						
Other Sources/Uses Detail					38,950,337.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	1,204.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					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

July 1 Budget
2019-20 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	106,054.00	0.00						
Other Sources/Uses Detail					281,114.00	2,000,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,128,828.00	(1,128,828.00)	2,846,256.00	(2,846,256.00)	57,782,563.00	57,782,563.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,350,063.00)	0.00	(3,080,175.00)				
Other Sources/Uses Detail					9,485,329.00	8,856,409.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	10,154.00	0.00	203,089.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	665,491.00	0.00	658,678.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	249,629.00	0.00	2,218,408.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	599,395.00	0.00						
Other Sources/Uses Detail					7,356,409.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	44,023,430.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	28,920.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	682,976.00	0.00						
Other Sources/Uses Detail					34,567,021.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	60,054.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	82,364.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,350,063.00	(2,350,063.00)	3,080,175.00	(3,080,175.00)	54,908,759.00	54,908,759.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	66,841	66,682		
Charter School				
Total ADA	66,841	66,682	0.2%	Met
Second Prior Year (2018-19)				
District Regular	66,505	67,045		
Charter School				
Total ADA	66,505	67,045	N/A	Met
First Prior Year (2019-20)				
District Regular	66,900	66,816		
Charter School		0		
Total ADA	66,900	66,816	0.1%	Met
Budget Year (2020-21)				
District Regular	66,564			
Charter School	0			
Total ADA	66,564			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	71,176	73,455		
Charter School				
Total Enrollment	71,176	73,455	N/A	Met
Second Prior Year (2018-19)				
District Regular	71,203	73,249		
Charter School				
Total Enrollment	71,203	73,249	N/A	Met
First Prior Year (2019-20)				
District Regular	70,649	70,953		
Charter School				
Total Enrollment	70,649	70,953	N/A	Met
Budget Year (2020-21)				
District Regular	70,603			
Charter School				
Total Enrollment	70,603			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	66,674	73,455	
Charter School		0	
Total ADA/Enrollment	66,674	73,455	90.8%
Second Prior Year (2018-19)			
District Regular	67,037	73,249	
Charter School			
Total ADA/Enrollment	67,037	73,249	91.5%
First Prior Year (2019-20)			
District Regular	66,793	70,953	
Charter School	0		
Total ADA/Enrollment	66,793	70,953	94.1%
Historical Average Ratio:			92.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.6%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	66,539	70,603		
Charter School	0			
Total ADA/Enrollment	66,539	70,603	94.2%	Not Met
1st Subsequent Year (2021-22)				
District Regular	66,439	70,503		
Charter School				
Total ADA/Enrollment	66,439	70,503	94.2%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	66,339	70,503		
Charter School				
Total ADA/Enrollment	66,339	70,503	94.1%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The district has increased ADA by offering Saturday school starting with a pilot in 2017/18 and full implementation in 2018/19. The average recovery of ADA on an annual basis is approximately 280 ADA.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	66,816.42	66,564.49	66,464.49	66,364.49
b. Prior Year ADA (Funded)		66,816.42	66,564.49	66,464.49
c. Difference (Step 1a minus Step 1b)		(251.93)	(100.00)	(100.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.38%	-0.15%	-0.15%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		-0.38%	-0.15%	-0.15%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.38% to .62%	-1.15% to .85%	-1.15% to .85%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	71,431,067.00	71,431,067.00	71,431,067.00	71,431,067.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	783,019,589.00	716,830,258.00	710,887,671.00	708,240,649.00
District's Projected Change in LCFF Revenue:		-8.45%	-0.83%	-0.37%
LCFF Revenue Standard:		-1.38% to .62%	-1.15% to .85%	-1.15% to .85%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The governor's May Revise includes a negative COLA as follows: 2020/21 - (7.92%); 2022/22 0.00%; 2022/23 0.00% and is reflected in the LCFF revenue.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	554,425,004.85	663,442,333.21	83.6%
Second Prior Year (2018-19)	587,317,848.94	693,084,303.42	84.7%
First Prior Year (2019-20)	614,807,951.00	710,458,774.00	86.5%
Historical Average Ratio:			84.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	2.0%	2.0%	2.0%
	81.9% to 87.9%	81.9% to 87.9%	81.9% to 87.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	573,555,220.00	658,702,557.00	87.1%	Met
1st Subsequent Year (2021-22)	588,766,058.00	664,803,191.00	88.6%	Not Met
2nd Subsequent Year (2022-23)	631,541,345.00	711,769,564.00	88.7%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

As the district plans for a reduction in Prop 98 funding, adjustments will be considered to preserve our workforce to the extent possible.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.38%	-0.15%	-0.15%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.38% to 9.62%	-10.15% to 9.85%	-10.15% to 9.85%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.38% to 4.62%	-5.15% to 4.85%	-5.15% to 4.85%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	95,754,997.00		
Budget Year (2020-21)	170,849,479.00	78.42%	Yes
1st Subsequent Year (2021-22)	150,849,479.00	-11.71%	Yes
2nd Subsequent Year (2022-23)	95,849,479.00	-36.46%	Yes

Explanation:
(required if Yes)

The district projects to utilize Federal CARES funding of \$65 million in 2020/21 and \$45 million in 2021/22 as one-time federal relief funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	117,973,662.00		
Budget Year (2020-21)	120,868,929.00	2.45%	No
1st Subsequent Year (2021-22)	129,568,929.00	7.20%	Yes
2nd Subsequent Year (2022-23)	144,168,929.00	11.27%	Yes

Explanation:
(required if Yes)

The increase in 2021/22 and 2022/23 includes increased state revenue based on the May Revise of providing 1.5% of state revenues starting in 2021/22.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	16,192,644.00		
Budget Year (2020-21)	15,867,379.00	-2.01%	No
1st Subsequent Year (2021-22)	15,867,379.00	0.00%	No
2nd Subsequent Year (2022-23)	15,867,379.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	49,125,944.00		
Budget Year (2020-21)	60,264,876.00	22.67%	Yes
1st Subsequent Year (2021-22)	57,385,142.00	-4.78%	No
2nd Subsequent Year (2022-23)	51,385,143.00	-10.46%	Yes

Explanation:
(required if Yes)

Due to the pandemic, 2019/20 included captured savings. In 2020/21, books and supplies includes increase in support for distance learning, health and safety equipment as well as carryover of one-time projects not completed in 2019/20. For 2021/22 and 2023, the district plans to make ongoing reductions to mitigate the states reduction in revenue and COLA assumptions.

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

First Prior Year (2019-20)	92,239,395.00		
Budget Year (2020-21)	103,204,797.00	11.89%	Yes
1st Subsequent Year (2021-22)	81,418,301.00	-21.11%	Yes
2nd Subsequent Year (2022-23)	59,466,131.00	-26.96%	Yes

Explanation:
(required if Yes)

Due to the pandemic, 2019/20 included captured savings. In 2020/21, services and other operating services includes increase in support for distance learning, as well as carryover of one-time projects not completed in 2019/20. In 2021/22 and 2022/23 the district plans to make ongoing reductions to mitigate the states reduction in revenue and no COLA assumptions.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	229,921,303.00		
Budget Year (2020-21)	307,585,787.00	33.78%	Not Met
1st Subsequent Year (2021-22)	296,285,787.00	-3.67%	Met
2nd Subsequent Year (2022-23)	255,885,787.00	-13.64%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	141,365,339.00		
Budget Year (2020-21)	163,469,673.00	15.64%	Not Met
1st Subsequent Year (2021-22)	138,803,443.00	-15.09%	Not Met
2nd Subsequent Year (2022-23)	110,851,274.00	-20.14%	Not Met

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

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

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

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

The district projects to utilize Federal CARES funding of \$65 million in 2020/21 and \$45 million in 2021/22 as one-time federal relief funds.

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

The increase in 2021/22 and 2022/23 includes increased state revenue based on the May Revise of providing 1.5% of state revenues starting in 2021/22.

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

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

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

Due to the pandemic, 2019/20 included captured savings. In 2020/21, books and supplies includes increase in support for distance learning, health and safety equipment as well as carryover of one-time projects not completed in 2019/20. For 2021/22 and 2023, the district plans to make ongoing reductions to mitigate the states reduction in revenue and COLA assumptions.

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

Due to the pandemic, 2019/20 included captured savings. In 2020/21, services and other operating services includes increase in support for distance learning, as well as carryover of one-time projects not completed in 2019/20. In 2021/22 and 2022/23 the district plans to make ongoing reductions to mitigate the states reduction in revenue and no COLA assumptions.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	1,052,574,716.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	1,052,574,716.00	31,577,241.48	34,863,147.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	82,572,366.59	98,376,536.53	43,266,026.53
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	58,900,000.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.40)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	82,572,366.19	98,376,536.53	102,166,026.53
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	927,860,100.20	985,286,483.19	1,034,442,603.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	927,860,100.20	985,286,483.19	1,034,442,603.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.9%	10.0%	9.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.0%	3.3%	3.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(15,589,789.79)	664,946,039.85	2.3%	Met
Second Prior Year (2018-19)	8,661,802.50	695,153,487.57	N/A	Met
First Prior Year (2019-20)	(4,397,029.00)	712,239,888.00	0.6%	Met
Budget Year (2020-21) (Information only)	(20,093,329.00)	660,202,557.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	125,877,029.00	147,886,262.64	N/A	Met
Second Prior Year (2018-19)	118,226,164.00	132,296,472.85	N/A	Met
First Prior Year (2019-20)	130,655,175.00	140,958,275.35	N/A	Met
Budget Year (2020-21) (Information only)	136,561,246.35			

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

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

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	66,539	66,439	66,339
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

Yes

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,052,574,716.00	1,023,845,324.00	1,008,168,443.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,052,574,716.00	1,023,845,324.00	1,008,168,443.00
4. Reserve Standard Percentage Level 2%	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	21,051,494.32	20,476,906.48	20,163,368.86
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	21,051,494.32	20,476,906.48	20,163,368.86

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	52,856,708.53	51,747,628.35	59,768,407.35
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	52,856,708.53	51,747,628.35	59,768,407.35
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.02%	5.05%	5.93%
District's Reserve Standard (Section 10B, Line 7):	21,051,494.32	20,476,906.48	20,163,368.86
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

The district is utilizing CARES Federal Funding to phase in reductions in 2020/21 through 2022/23 due to the recent reduction in state revenue.

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(106,503,276.00)			
Budget Year (2020-21)	(100,771,548.00)	(5,731,728.00)	-5.4%	Met
1st Subsequent Year (2021-22)	(102,117,711.00)	1,346,163.00	1.3%	Met
2nd Subsequent Year (2022-23)	(104,474,457.00)	2,356,746.00	2.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	7,540,016.00			
Budget Year (2020-21)	9,485,329.00	1,945,313.00	25.8%	Not Met
1st Subsequent Year (2021-22)	3,385,329.00	(6,100,000.00)	-64.3%	Not Met
2nd Subsequent Year (2022-23)	3,385,329.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	9,292,210.00			
Budget Year (2020-21)	8,856,409.00	(435,801.00)	-4.7%	Met
1st Subsequent Year (2021-22)	4,856,409.00	(4,000,000.00)	-45.2%	Not Met
2nd Subsequent Year (2022-23)	4,856,409.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Additional support of Restricted Routine Maintenance deferred maintenance projects supported in 2020/21 supported by building funds.

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

Explanation:
(required if NOT met)

Additional support of Restricted Routine Maintenance defered maintenance projects supported in 2020/21.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	31	General Obligation Bonds	General Obligation Bonds	661,426,080
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				661,426,080

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	54,401,865	55,039,631	47,391,867	40,240,318
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	54,401,865	55,039,631	47,391,867	40,240,318
Has total annual payment increased over prior year (2019-20)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Payments are supported by property tax payments.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

Retirees after 2007 have monthly payments to the retirement reserve, co-pays and deductibles to meet. Retirees under the age of 65 have an additional monthly contribution similar to active employees.

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	52,176,909	0

4. OPEB Liabilities

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

1,030,159,855.00
52,176,908.80
977,982,946.20
Actuarial
Apr 08, 2020

5. OPEB Contributions

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a.	68,316,295.00	68,316,295.00	68,316,295.00
b.	47,166,709.00	47,378,633.00	47,378,633.00
c.	53,368,806.00	56,209,769.00	58,645,609.00
d.	5,270	5,320	5,370

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

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

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

Yes

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

Workers' Compensation and Liability are supported by a percentage of payroll. Actuarials are done frequently. Defined Benefits is an IRS approved program for part-time employees. It is supported by a percentage of payroll for those employees. An actuarial is done to determine the employer payroll percentage.

3. Self-Insurance Liabilities

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

59,133,834.00
8,955,397.00

4. Self-Insurance Contributions

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs	171,198,381.00	171,198,381.00	171,198,381.00
b. Amount contributed (funded) for self-insurance programs	171,198,381.00	171,198,381.00	171,198,381.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3,991.0	3,997.5	3,997.5	3,997.5

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Jun 27, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 27, 2019

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

Yes

If Yes, date of budget revision board adoption:

Aug 17, 2019

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	2,707.0	2,712.0	2,712.0	2,712.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Jun 27, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 27, 2019

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

Yes

If Yes, date of budget revision board adoption:

Aug 17, 2019

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

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

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year

--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--	--

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

--	--	--	--

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Classified (Non-management) Prior Year Settlements

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

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

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	847.0	859.0	859.0	859.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
