

2020-21 AUGUST BUDGET REVISION

August 12,2020



Board of Trustees

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Superintendent

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Presented by Tracy Huynh
Chief Business Officer

2020-21 AUGUST BUDGET REVISION



Background

- Why school districts have to make the Budget Revision in August?
- Education Code Section 42127 (h) states that, not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget reflect the funding made available by that Budget Act
- When Mount Pleasant School District adopted our budget in June, there were many unknown factors caused by the COVID-19 Budget crisis
- We proposed our budget with the two subsequent years deficit ending balances
- We must submit the August Revised budget to show all 3 years financial solvency in order to obtain the approval with Santa Clara County of Education

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State Budget

- The state economy pre-COVID-19 was strong
- In the span of four months, the virus has brought the economy into a severe crisis
 - 42% of jobs may be permanently lost
 - From March to April, the state lost nearly 2.5 million jobs
 - From February to March, consumption declined by nearly \$1 trillion
 - 48% fewer personal state tax returns filed in April compared to 2019
 - Only 120,201 corporate returns compared to 248,248 last April
 - The Rainy Day Fund has approximately \$16.1 billion, nearly half of the fund will be drawn during the 2020-21 fiscal year

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Education Budget

- LCFF remained at 0% COLA. There is no 2.31% statutory COLA increase nor 10% reduction
- While the Legislature can say " no cuts were made to Education," the elimination of the 2.31% statutory COLA is a cut
- The COLA has been eliminated not only for LCFF, but for all categorical programs outside of the LCFF
- Special funding increased from \$570 to \$625 per ADA. It is slightly less than the amount of \$645 that proposed at Budget Adoption. The different will be used to support other special ed needed function
- Majority of school districts are also facing the challenge of declining enrollment

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Cash Deferrals

- Cash deferrals delay the schedule of apportionments allowing the state to retain cash for a period of time
- The burden of borrowing lies with the LEAs to ensure adequate cash flow for operations
- Below is the table estimated 2020-21 deferral schedule, shared by School Services of California

| | | | | |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Feb 2021 \$1.54 Billion | Mar 2021 \$2.38 Billion | Apr 2021 \$2.38 Billion | May 2021 \$2.38 Billion | Jun 2021 \$4.23 Billion |
| ↓ | ↓ | ↓ | ↓ | ↓ |
| Nov 2021 \$1.54 Billion | Oct 2021 \$2.38 Billion | Sep 2021 \$2.38 Billion | Aug 2021 \$2.38 Billion | Jul 2021 \$4.23 Billion |

- The District got an approval for a TRAN to ease the Cash Flow problem in the year

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District Specifics

- In June the District submitted its budget for 2020-21 with negative ending balance as follows:

| Fiscal Year | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--------------------|----------------|----------------|----------------|----------------|
| June Balance | (2,163,398) | (369,086) | (1,373,864) | (3,658,399) |

- The August Revised Budget, the updated ending balance as follows:

| Fiscal Year | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--------------------|----------------|----------------|----------------|----------------|
| August Balance | (1,178,972) | (80,919) | 166,085 | (345,882) |

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District Specifics

- August Revised is a rough estimated using the current available information to balance the budget
- It also includes the estimate of a cut for the 2 subsequent years with Certificated 4 FTEs and Classified 4%
- The district will balance its budget at First Interim when more information is confirmed and available both in revenues and expenditures
 - The one time revenues to support the COVID-19 crisis such as: Learning Lost Mitigation Funds, Elementary and Secondary School Emergency Relief, and some Local donations
 - Currently the Board adopted the Distance Learning Plan to open the school year in August. The change of Instruction models will also impact the district's budget accordingly
 - Student enrollment is also another important factor that impact our budget

2020-21 AUGUST BUDGET REVISION



Next Steps

- August 12, 2020 District submits its August Budget Revision for Board Adoption
- September 9, 2020 District presents to Board 2019-20 Unaudited Actual Reports
- December 9, 2020 District presents to Board 2020-21 First Interim Report



QUESTIONS

?

thank you!

| 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 | 22,900,932.00 | 130,031.00 | 23,030,963.00 | 21,585,586.00 | 0.00 | 21,585,586.00 | -6.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 1,513,636.00 | 1,513,636.00 | 0.00 | 1,158,585.00 | 1,158,585.00 | -23.5% |
| 3) Other State Revenue | | 8300-8599 | 514,446.00 | 4,370,144.00 | 4,884,590.00 | 377,980.09 | 4,448,493.00 | 4,826,473.09 | -1.2% |
| 4) Other Local Revenue | | 8600-8799 | 906,017.00 | 575,213.00 | 1,481,230.00 | 803,862.00 | 286,316.00 | 1,090,178.00 | -26.4% |
| 5) TOTAL, REVENUES | | | 24,321,395.00 | 6,589,024.00 | 30,910,419.00 | 22,767,428.09 | 5,893,394.00 | 28,660,822.09 | -7.3% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 9,440,027.88 | 3,270,272.99 | 12,710,300.87 | 8,746,910.00 | 3,192,796.00 | 11,939,706.00 | -6.1% |
| 2) Classified Salaries | | 2000-2999 | 3,341,225.30 | 2,230,612.31 | 5,571,837.61 | 3,112,090.00 | 2,043,254.00 | 5,155,344.00 | -7.5% |
| 3) Employee Benefits | | 3000-3999 | 5,219,206.69 | 3,085,085.62 | 8,304,292.31 | 4,836,937.00 | 3,049,892.00 | 7,886,829.00 | -5.0% |
| 4) Books and Supplies | | 4000-4999 | 783,241.96 | 465,332.27 | 1,248,574.23 | 535,415.00 | 405,430.00 | 940,845.00 | -24.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,286,430.79 | 1,410,504.79 | 3,696,935.58 | 1,843,166.00 | 965,851.00 | 2,809,017.00 | -24.0% |
| 6) Capital Outlay | | 6000-6999 | 96,430.44 | 110,688.64 | 207,119.08 | 0.00 | 35,000.00 | 35,000.00 | -83.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 415,500.00 | 415,500.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (396,225.00) | 331,057.00 | (65,168.00) | (387,252.00) | 362,252.00 | (25,000.00) | -61.6% |
| 9) TOTAL, EXPENDITURES | | | 20,770,338.06 | 11,319,053.62 | 32,089,391.68 | 18,687,266.00 | 10,054,475.00 | 28,741,741.00 | -10.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 3,551,056.94 | (4,730,029.62) | (1,178,972.68) | 4,080,162.09 | (4,161,081.00) | (80,918.91) | -93.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,150,000.00 | 15,000.00 | 2,165,000.00 | 0.00 | 15,000.00 | 15,000.00 | -99.3% |
| b) Transfers Out | | 7600-7629 | 335,000.00 | 0.00 | 335,000.00 | 15,000.00 | 0.00 | 15,000.00 | -95.5% |
| 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 | (4,823,424.00) | 4,823,424.00 | 0.00 | (4,306,088.00) | 4,306,088.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (3,008,424.00) | 4,838,424.00 | 1,830,000.00 | (4,321,088.00) | 4,321,088.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 542,632.94 | 108,394.38 | 651,027.32 | (240,925.91) | 160,007.00 | (80,918.91) | -112.4% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | | | | | | | | |
| | | 9791 | 850,640.51 | 1,564,845.88 | 2,415,486.39 | 1,392,923.45 | 1,673,240.26 | 3,066,163.71 | 26.9% |
| 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) | | | | | | | | | |
| | | | 850,640.51 | 1,564,845.88 | 2,415,486.39 | 1,392,923.45 | 1,673,240.26 | 3,066,163.71 | 26.9% |
| d) Other Restatements | | | | | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | | | | | |
| | | | 850,640.51 | 1,564,845.88 | 2,415,486.39 | 1,392,923.45 | 1,673,240.26 | 3,066,163.71 | 26.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | | |
| | | | 1,393,273.45 | 1,673,240.26 | 3,066,513.71 | 1,151,997.54 | 1,833,247.26 | 2,985,244.80 | -2.7% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | | | | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | | | | | |
| | | 9740 | 0.00 | 1,673,250.26 | 1,673,250.26 | 0.00 | 1,833,257.26 | 1,833,257.26 | 9.6% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | | | | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | | | | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | | | | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | | | | | |
| | | 9790 | 1,392,923.45 | (10.00) | 1,392,913.45 | 1,151,997.54 | (10.00) | 1,151,987.54 | -17.3% |

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

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

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|----------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 13,769,656.00 | 0.00 | 13,769,656.00 | 12,250,315.00 | 0.00 | 12,250,315.00 | -11.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,742,405.00 | 0.00 | 1,742,405.00 | 2,021,868.00 | 0.00 | 2,021,868.00 | 16.0% |
| State Aid - Prior Years | | 8019 | (2,868.00) | 0.00 | (2,868.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 29,000.00 | 0.00 | 29,000.00 | 29,000.00 | 0.00 | 29,000.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 7,351,209.00 | 0.00 | 7,351,209.00 | 7,351,209.00 | 0.00 | 7,351,209.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 459,000.00 | 0.00 | 459,000.00 | 459,000.00 | 0.00 | 459,000.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 633,000.00 | 0.00 | 633,000.00 | 633,000.00 | 0.00 | 633,000.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (117,000.00) | 0.00 | (117,000.00) | (117,000.00) | 0.00 | (117,000.00) | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | | | 23,864,402.00 | 0.00 | 23,864,402.00 | 22,627,392.00 | 0.00 | 22,627,392.00 | -5.2% |
| 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 | (963,470.00) | 0.00 | (963,470.00) | (1,041,806.00) | 0.00 | (1,041,806.00) | 8.1% |
| Property Taxes Transfers | | 8097 | 0.00 | 130,031.00 | 130,031.00 | 0.00 | 0.00 | 0.00 | -100.0% |

| 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 | | | 22,900,932.00 | 130,031.00 | 23,030,963.00 | 21,585,586.00 | 0.00 | 21,585,586.00 | -6.3% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 405,889.00 | 405,889.00 | 0.00 | 391,604.00 | 391,604.00 | -3.5% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 62,820.00 | 62,820.00 | 0.00 | 57,112.00 | 57,112.00 | -9.1% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 591,761.00 | 591,761.00 | | 441,142.00 | 441,142.00 | -25.5% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 85,415.00 | 85,415.00 | | 69,794.00 | 69,794.00 | -18.3% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 9,640.00 | 9,640.00 | | 9,171.00 | 9,171.00 | -4.9% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 247,736.00 | 247,736.00 | | 108,723.00 | 108,723.00 | -56.1% |
| 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 | | 63,047.00 | 63,047.00 | | 34,039.00 | 34,039.00 | -46.0% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 47,328.00 | 47,328.00 | 0.00 | 47,000.00 | 47,000.00 | -0.7% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 1,513,636.00 | 1,513,636.00 | 0.00 | 1,158,585.00 | 1,158,585.00 | -23.5% |
| 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 | | 1,984,815.00 | 1,984,815.00 | | 2,066,472.00 | 2,066,472.00 | 4.1% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 57,020.00 | 0.00 | 57,020.00 | 56,293.00 | 0.00 | 56,293.00 | -1.3% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 325,746.00 | 114,969.00 | 440,715.00 | 321,687.09 | 113,536.00 | 435,223.09 | -1.2% |
| 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 | | 829,290.00 | 829,290.00 | | 700,575.00 | 700,575.00 | -15.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|------------------|--------------|---------------------------|---------------------|---------------------------|-------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 131,680.00 | 1,441,070.00 | 1,572,750.00 | 0.00 | 1,567,910.00 | 1,567,910.00 | -0.3% |
| TOTAL, OTHER STATE REVENUE | | | 514,446.00 | 4,370,144.00 | 4,884,590.00 | 377,980.09 | 4,448,493.00 | 4,826,473.09 | -1.2% |

| 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 | 481,460.00 | 0.00 | 481,460.00 | 486,020.00 | 0.00 | 486,020.00 | 0.9% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from | | | | | | | | | |
| Delinquent Non-LCFF | | | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 97,976.00 | 0.00 | 97,976.00 | 75,583.00 | 0.00 | 75,583.00 | -22.9% |
| Interest | | 8660 | 50,000.00 | 2,825.00 | 52,825.00 | 50,000.00 | 0.00 | 50,000.00 | -5.3% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| (50%) Adjustment | | 8691 | 19,542.00 | 0.00 | 19,542.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 257,039.00 | 501,578.00 | 758,617.00 | 192,259.00 | 255,731.00 | 447,990.00 | -40.9% |
| 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 | | 70,810.00 | 70,810.00 | | 30,585.00 | 30,585.00 | -56.8% |
| 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 | | | 906,017.00 | 575,213.00 | 1,481,230.00 | 803,862.00 | 286,316.00 | 1,090,178.00 | -26.4% |
| TOTAL, REVENUES | | | 24,321,395.00 | 6,589,024.00 | 30,910,419.00 | 22,767,428.09 | 5,893,394.00 | 28,660,822.09 | -7.3% |

| 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) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 7,682,043.35 | 2,451,591.17 | 10,133,634.52 | 7,190,239.00 | 2,300,724.00 | 9,490,963.00 | -6.3% |
| Certificated Pupil Support Salaries | | 1200 | 154,418.00 | 221,908.90 | 376,326.90 | 137,861.00 | 240,485.00 | 378,346.00 | 0.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,603,366.53 | 589,071.42 | 2,192,437.95 | 1,417,310.00 | 635,873.00 | 2,053,183.00 | -6.4% |
| Other Certificated Salaries | | 1900 | 200.00 | 7,701.50 | 7,901.50 | 1,500.00 | 15,714.00 | 17,214.00 | 117.9% |
| TOTAL, CERTIFICATED SALARIES | | | 9,440,027.88 | 3,270,272.99 | 12,710,300.87 | 8,746,910.00 | 3,192,796.00 | 11,939,706.00 | -6.1% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 250,021.44 | 1,279,164.49 | 1,529,185.93 | 160,196.00 | 1,057,390.00 | 1,217,586.00 | -20.4% |
| Classified Support Salaries | | 2200 | 1,243,254.15 | 29,533.11 | 1,272,787.26 | 1,275,530.00 | 28,450.00 | 1,303,980.00 | 2.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 847,263.55 | 419,019.26 | 1,266,282.81 | 901,059.00 | 444,948.00 | 1,346,007.00 | 6.3% |
| Clerical, Technical and Office Salaries | | 2400 | 717,200.14 | 218,309.11 | 935,509.25 | 720,949.00 | 223,886.00 | 944,835.00 | 1.0% |
| Other Classified Salaries | | 2900 | 283,486.02 | 284,586.34 | 568,072.36 | 54,356.00 | 288,580.00 | 342,936.00 | -39.6% |
| TOTAL, CLASSIFIED SALARIES | | | 3,341,225.30 | 2,230,612.31 | 5,571,837.61 | 3,112,090.00 | 2,043,254.00 | 5,155,344.00 | -7.5% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 1,565,754.78 | 1,546,098.09 | 3,111,852.87 | 1,363,456.00 | 1,692,334.00 | 3,055,790.00 | -1.8% |
| PERS | | 3201-3202 | 827,364.50 | 479,120.04 | 1,306,484.54 | 839,003.00 | 458,638.00 | 1,297,641.00 | -0.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 390,404.13 | 237,146.00 | 627,550.13 | 374,518.00 | 214,914.00 | 589,432.00 | -6.1% |
| Health and Welfare Benefits | | 3401-3402 | 1,479,877.66 | 606,063.17 | 2,085,940.83 | 1,307,246.00 | 480,311.00 | 1,787,557.00 | -14.3% |
| Unemployment Insurance | | 3501-3502 | 6,339.00 | 2,804.00 | 9,143.00 | 5,857.00 | 2,597.00 | 8,454.00 | -7.5% |
| Workers' Compensation | | 3601-3602 | 211,966.46 | 92,767.24 | 304,733.70 | 198,299.00 | 87,855.00 | 286,154.00 | -6.1% |
| OPEB, Allocated | | 3701-3702 | 691,559.57 | 102,444.96 | 794,004.53 | 703,732.00 | 96,553.00 | 800,285.00 | 0.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 45,940.59 | 18,642.12 | 64,582.71 | 44,826.00 | 16,690.00 | 61,516.00 | -4.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 5,219,206.69 | 3,085,085.62 | 8,304,292.31 | 4,836,937.00 | 3,049,892.00 | 7,886,829.00 | -5.0% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 244,699.27 | 196,967.98 | 441,667.25 | 163,418.00 | 113,536.00 | 276,954.00 | -37.3% |
| Books and Other Reference Materials | | 4200 | 500.00 | 16,210.37 | 16,710.37 | 0.00 | 2,600.00 | 2,600.00 | -84.4% |
| Materials and Supplies | | 4300 | 286,156.04 | 116,093.53 | 402,249.57 | 232,297.00 | 160,094.00 | 392,391.00 | -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) | |
| Noncapitalized Equipment | | 4400 | 251,886.65 | 136,060.39 | 387,947.04 | 139,700.00 | 129,200.00 | 268,900.00 | -30.7% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 783,241.96 | 465,332.27 | 1,248,574.23 | 535,415.00 | 405,430.00 | 940,845.00 | -24.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 307,058.31 | 629,600.60 | 936,658.91 | 50,200.00 | 544,621.00 | 594,821.00 | -36.5% |
| Travel and Conferences | | 5200 | 62,527.30 | 34,071.51 | 96,598.81 | 10,100.00 | 35,600.00 | 45,700.00 | -52.7% |
| Dues and Memberships | | 5300 | 21,039.00 | 19,054.00 | 40,093.00 | 16,589.00 | 5,970.00 | 22,559.00 | -43.7% |
| Insurance | | 5400 - 5450 | 138,088.00 | 7,525.00 | 145,613.00 | 139,000.00 | 6,000.00 | 145,000.00 | -0.4% |
| Operations and Housekeeping Services | | 5500 | 696,560.13 | 11,894.20 | 708,454.33 | 576,098.00 | 12,375.00 | 588,473.00 | -16.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 331,503.63 | 49,263.22 | 380,766.85 | 276,980.00 | 54,380.00 | 331,360.00 | -13.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 701,487.55 | 655,814.41 | 1,357,301.96 | 692,237.00 | 303,119.00 | 995,356.00 | -26.7% |
| Communications | | 5900 | 28,166.87 | 3,281.85 | 31,448.72 | 81,962.00 | 3,786.00 | 85,748.00 | 172.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,286,430.79 | 1,410,504.79 | 3,696,935.58 | 1,843,166.00 | 965,851.00 | 2,809,017.00 | -24.0% |

| 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) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 31,243.00 | 65,633.45 | 96,876.45 | 0.00 | 0.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 45,055.19 | 45,055.19 | 0.00 | 35,000.00 | 35,000.00 | -22.3% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 65,187.44 | 0.00 | 65,187.44 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 96,430.44 | 110,688.64 | 207,119.08 | 0.00 | 35,000.00 | 35,000.00 | -83.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 415,500.00 | 415,500.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 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) | | | 0.00 | 415,500.00 | 415,500.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (331,057.00) | 331,057.00 | 0.00 | (362,252.00) | 362,252.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (65,168.00) | 0.00 | (65,168.00) | (25,000.00) | 0.00 | (25,000.00) | -61.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (396,225.00) | 331,057.00 | (65,168.00) | (387,252.00) | 362,252.00 | (25,000.00) | -61.6% |
| TOTAL, EXPENDITURES | | | 20,770,338.06 | 11,319,053.62 | 32,089,391.68 | 18,687,266.00 | 10,054,475.00 | 28,741,741.00 | -10.4% |

| 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) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 2,150,000.00 | 0.00 | 2,150,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,150,000.00 | 15,000.00 | 2,165,000.00 | 0.00 | 15,000.00 | 15,000.00 | -99.3% |
| 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 | 320,000.00 | 0.00 | 320,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 335,000.00 | 0.00 | 335,000.00 | 15,000.00 | 0.00 | 15,000.00 | -95.5% |
| 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 | (4,823,424.00) | 4,823,424.00 | 0.00 | (4,306,088.00) | 4,306,088.00 | 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 | | | (4,823,424.00) | 4,823,424.00 | 0.00 | (4,306,088.00) | 4,306,088.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (3,008,424.00) | 4,838,424.00 | 1,830,000.00 | (4,321,088.00) | 4,321,088.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 22,900,932.00 | 130,031.00 | 23,030,963.00 | 21,585,586.00 | 0.00 | 21,585,586.00 | -6.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 1,513,636.00 | 1,513,636.00 | 0.00 | 1,158,585.00 | 1,158,585.00 | -23.5% |
| 3) Other State Revenue | | 8300-8599 | 514,446.00 | 4,370,144.00 | 4,884,590.00 | 377,980.09 | 4,448,493.00 | 4,826,473.09 | -1.2% |
| 4) Other Local Revenue | | 8600-8799 | 906,017.00 | 575,213.00 | 1,481,230.00 | 803,862.00 | 286,316.00 | 1,090,178.00 | -26.4% |
| 5) TOTAL, REVENUES | | | 24,321,395.00 | 6,589,024.00 | 30,910,419.00 | 22,767,428.09 | 5,893,394.00 | 28,660,822.09 | -7.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 11,754,570.19 | 7,428,928.91 | 19,183,499.10 | 10,363,069.00 | 6,741,917.00 | 17,104,986.00 | -10.8% |
| 2) Instruction - Related Services | 2000-2999 | | 3,236,408.90 | 2,000,979.04 | 5,237,387.94 | 3,091,867.00 | 1,992,163.00 | 5,084,030.00 | -2.9% |
| 3) Pupil Services | 3000-3999 | | 1,027,593.16 | 969,082.09 | 1,996,675.25 | 757,376.00 | 866,543.00 | 1,623,919.00 | -18.7% |
| 4) Ancillary Services | 4000-4999 | | 4,538.40 | 22,014.28 | 26,552.68 | 3,388.00 | 16,475.00 | 19,863.00 | -25.2% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 2,283,519.76 | 331,155.00 | 2,614,674.76 | 2,242,551.00 | 362,302.00 | 2,604,853.00 | -0.4% |
| 8) Plant Services | 8000-8999 | | 2,464,057.65 | 151,394.30 | 2,615,451.95 | 2,229,015.00 | 75,075.00 | 2,304,090.00 | -11.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 415,500.00 | 415,500.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 20,770,688.06 | 11,319,053.62 | 32,089,741.68 | 18,687,266.00 | 10,054,475.00 | 28,741,741.00 | -10.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,550,706.94 | (4,730,029.62) | (1,179,322.68) | 4,080,162.09 | (4,161,081.00) | (80,918.91) | -93.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,150,000.00 | 15,000.00 | 2,165,000.00 | 0.00 | 15,000.00 | 15,000.00 | -99.3% |
| b) Transfers Out | | 7600-7629 | 335,000.00 | 0.00 | 335,000.00 | 15,000.00 | 0.00 | 15,000.00 | -95.5% |
| 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 | (4,823,424.00) | 4,823,424.00 | 0.00 | (4,306,088.00) | 4,306,088.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (3,008,424.00) | 4,838,424.00 | 1,830,000.00 | (4,321,088.00) | 4,321,088.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 542,282.94 | 108,394.38 | 650,677.32 | (240,925.91) | 160,007.00 | (80,918.91) | -112.4% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 850,640.51 | 1,564,845.88 | 2,415,486.39 | 1,392,923.45 | 1,673,240.26 | 3,066,163.71 | 26.9% |
| 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) | | | 850,640.51 | 1,564,845.88 | 2,415,486.39 | 1,392,923.45 | 1,673,240.26 | 3,066,163.71 | 26.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 850,640.51 | 1,564,845.88 | 2,415,486.39 | 1,392,923.45 | 1,673,240.26 | 3,066,163.71 | 26.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,392,923.45 | 1,673,240.26 | 3,066,163.71 | 1,151,997.54 | 1,833,247.26 | 2,985,244.80 | -2.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 1,673,250.26 | 1,673,250.26 | 0.00 | 1,833,257.26 | 1,833,257.26 | 9.6% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | 1,392,923.45 | (10.00) | 1,392,913.45 | 1,151,997.54 | (10.00) | 1,151,987.54 | -17.3% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|----------------------------------|---|--------------------------------------|---------------------------|
| 3010 | ESSA: Title I, Part A, Basic Grants Low-Income and Neglected | 133,809.29 | 133,749.29 |
| 3310 | Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61 | 3,847.05 | 5,785.05 |
| 3315 | Special Ed: IDEA Preschool Grants, Part B, Sec 619 | 363.25 | 363.25 |
| 3327 | Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611 | 172.07 | 166.07 |
| 3395 | Special Ed: Alternate Dispute Resolution | 4,656.69 | 4,656.69 |
| 4035 | ESSA: Title II, Part A, Supporting Effective Instruction | 1,155.00 | 1,155.00 |
| 4127 | ESSA: Title IV, Part A, Student Support and Academic Enrichment G | 3,994.00 | 3,994.00 |
| 4201 | ESSA: Title III, Immigrant Student Program | 9,017.00 | 9,017.00 |
| 4203 | ESSA: Title III, English Learner Student Program | 29,765.97 | 29,765.97 |
| 5640 | Medi-Cal Billing Option | 60,419.87 | 48,155.87 |
| 6010 | After School Education and Safety (ASES) | 44,602.56 | 45,541.56 |
| 6300 | Lottery: Instructional Materials | 88,935.77 | 88,935.77 |
| 6500 | Special Education | 645,541.90 | 819,395.90 |
| 6512 | Special Ed: Mental Health Services | 228,200.70 | 223,806.70 |
| 7311 | Classified School Employee Professional Development Block Grant | 649.59 | 649.59 |
| 7510 | Low-Performing Students Block Grant | 24,074.01 | 24,074.01 |
| 9010 | Other Restricted Local | 394,045.54 | 394,045.54 |
| Total, Restricted Balance | | 1,673,250.26 | 1,833,257.26 |

| 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 | 21,585,586.00 | -0.47% | 21,485,193.00 | -2.93% | 20,855,997.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 377,980.09 | 0.00% | 377,980.00 | 0.00% | 377,980.00 |
| 4. Other Local Revenues | 8600-8799 | 803,862.00 | 0.00% | 803,862.00 | 0.00% | 803,862.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (4,306,088.00) | 0.00% | (4,306,088.00) | 0.00% | (4,306,088.00) |
| 6. Total (Sum lines A1 thru A5c) | | 18,461,340.09 | -0.54% | 18,360,947.00 | -3.43% | 17,731,751.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 8,746,910.00 | | 8,522,111.00 |
| b. Step & Column Adjustment | | | | 125,943.00 | | 122,571.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (350,742.00) | | (350,742.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 8,746,910.00 | -2.57% | 8,522,111.00 | -2.68% | 8,293,940.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,112,090.00 | | 3,021,382.00 |
| b. Step & Column Adjustment | | | | 46,681.00 | | 45,321.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (137,389.00) | | (137,389.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,112,090.00 | -2.91% | 3,021,382.00 | -3.05% | 2,929,314.00 |
| 3. Employee Benefits | 3000-3999 | 4,836,937.00 | -2.46% | 4,717,812.00 | 0.65% | 4,748,388.00 |
| 4. Books and Supplies | 4000-4999 | 535,415.00 | 0.00% | 535,415.00 | 0.00% | 535,415.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,843,166.00 | 0.00% | 1,843,166.00 | 0.00% | 1,843,166.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (387,252.00) | 0.00% | (387,252.00) | 0.00% | (387,252.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 15,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 18,702,266.00 | -2.40% | 18,252,634.00 | -1.59% | 17,962,971.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (240,925.91) | | 108,313.00 | | (231,220.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,392,923.45 | | 1,151,997.54 | | 1,260,310.54 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,151,997.54 | | 1,260,310.54 | | 1,029,090.54 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | 851,830.00 | | 848,313.00 |
| 2. Unassigned/Unappropriated | 9790 | 1,151,997.54 | | 408,480.54 | | 180,777.54 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 1,151,997.54 | | 1,260,310.54 | | 1,029,090.54 |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 851,830.00 | | 848,313.00 |
| c. Unassigned/Unappropriated | 9790 | 1,151,997.54 | | 408,480.54 | | 180,777.54 |
| (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 | | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 29,395.15 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| | | 1,181,392.69 | | 1,260,310.54 | | 1,029,090.54 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|-------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
|-------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|

-LCFF was budgeted with 3% declined enrollment and zero percent COLA for all three years
 -Step & Column Adjustments increased by 1.5% in the next two subsequent years
 -Certificated reduced 4 FTEs, and Classified reduced 4% salary in the next two subsequent years

| 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 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 1,158,585.00 | 0.00% | 1,158,585.00 | 0.00% | 1,158,585.00 |
| 3. Other State Revenues | 8300-8599 | 4,448,493.00 | 0.00% | 4,448,493.00 | 0.00% | 4,448,493.00 |
| 4. Other Local Revenues | 8600-8799 | 286,316.00 | 0.00% | 286,316.00 | 0.00% | 286,316.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 15,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 4,306,088.00 | 0.00% | 4,306,088.00 | 0.00% | 4,306,088.00 |
| 6. Total (Sum lines A1 thru A5c) | | 10,214,482.00 | -0.15% | 10,199,482.00 | 0.00% | 10,199,482.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 3,192,796.00 | | 3,240,688.00 |
| b. Step & Column Adjustment | | | | 47,892.00 | | 48,610.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,192,796.00 | 1.50% | 3,240,688.00 | 1.50% | 3,289,298.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,043,254.00 | | 2,073,903.00 |
| b. Step & Column Adjustment | | | | 30,649.00 | | 31,109.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,043,254.00 | 1.50% | 2,073,903.00 | 1.50% | 2,105,012.00 |
| 3. Employee Benefits | 3000-3999 | 3,049,892.00 | 1.43% | 3,093,586.00 | 3.00% | 3,186,301.00 |
| 4. Books and Supplies | 4000-4999 | 405,430.00 | 0.00% | 405,430.00 | 0.00% | 405,430.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 965,851.00 | 0.00% | 965,851.00 | 0.00% | 965,851.00 |
| 6. Capital Outlay | 6000-6999 | 35,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 362,252.00 | 0.00% | 362,252.00 | 0.00% | 362,252.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 10,054,475.00 | 0.87% | 10,141,710.00 | 1.70% | 10,314,144.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | 160,007.00 | | 57,772.00 | | (114,662.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,673,240.26 | | 1,833,247.26 | | 1,891,019.26 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,833,247.26 | | 1,891,019.26 | | 1,776,357.26 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 1,833,257.26 | | 1,891,019.26 | | 1,776,357.26 |
| 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 | (10.00) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 1,833,247.26 | | 1,891,019.26 | | 1,776,357.26 |
| (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. | | | | | | |

| 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) |
|-------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
|-------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|

-Restricted funds were budgeted with flat funding
 -Fund balance carryover from prior year was not budgeted

| 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 | 21,585,586.00 | -0.47% | 21,485,193.00 | -2.93% | 20,855,997.00 |
| 2. Federal Revenues | 8100-8299 | 1,158,585.00 | 0.00% | 1,158,585.00 | 0.00% | 1,158,585.00 |
| 3. Other State Revenues | 8300-8599 | 4,826,473.09 | 0.00% | 4,826,473.00 | 0.00% | 4,826,473.00 |
| 4. Other Local Revenues | 8600-8799 | 1,090,178.00 | 0.00% | 1,090,178.00 | 0.00% | 1,090,178.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 15,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 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) | | 28,675,822.09 | -0.40% | 28,560,429.00 | -2.20% | 27,931,233.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 11,939,706.00 | | 11,762,799.00 |
| b. Step & Column Adjustment | | | | 173,835.00 | | 171,181.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (350,742.00) | | (350,742.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 11,939,706.00 | -1.48% | 11,762,799.00 | -1.53% | 11,583,238.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 5,155,344.00 | | 5,095,285.00 |
| b. Step & Column Adjustment | | | | 77,330.00 | | 76,430.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (137,389.00) | | (137,389.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 5,155,344.00 | -1.16% | 5,095,285.00 | -1.20% | 5,034,326.00 |
| 3. Employee Benefits | 3000-3999 | 7,886,829.00 | -0.96% | 7,811,398.00 | 1.58% | 7,934,689.00 |
| 4. Books and Supplies | 4000-4999 | 940,845.00 | 0.00% | 940,845.00 | 0.00% | 940,845.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 2,809,017.00 | 0.00% | 2,809,017.00 | 0.00% | 2,809,017.00 |
| 6. Capital Outlay | 6000-6999 | 35,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (25,000.00) | 0.00% | (25,000.00) | 0.00% | (25,000.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 15,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 28,756,741.00 | -1.26% | 28,394,344.00 | -0.41% | 28,277,115.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (80,918.91) | | 166,085.00 | | (345,882.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 3,066,163.71 | | 2,985,244.80 | | 3,151,329.80 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,985,244.80 | | 3,151,329.80 | | 2,805,447.80 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 1,833,257.26 | | 1,891,019.26 | | 1,776,357.26 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | 851,830.00 | | 848,313.00 |
| 2. Unassigned/Unappropriated | 9790 | 1,151,987.54 | | 408,480.54 | | 180,777.54 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 2,985,244.80 | | 3,151,329.80 | | 2,805,447.80 |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 851,830.00 | | 848,313.00 |
| c. Unassigned/Unappropriated | 9790 | 1,151,997.54 | | 408,480.54 | | 180,777.54 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (10.00) | | 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 | 29,395.15 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 1,181,382.69 | | 1,260,310.54 | | 1,029,090.54 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 4.11% | | 4.44% | | 3.64% |
| 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) | | | | | | |
| | | 37,227,966.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 1,952.38 | | 1,893.81 | | 1,836.99 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 28,756,741.00 | | 28,394,344.00 | | 28,277,115.00 |
| 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) | | 28,756,741.00 | | 28,394,344.00 | | 28,277,115.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 862,702.23 | | 851,830.32 | | 848,313.45 |
| 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) | | 862,702.23 | | 851,830.32 | | 848,313.45 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |